



# SOUTH KING FIRE

## 2024 BUDGET



## OPERATING AND CAPITAL

**ADOPTED - November 28<sup>th</sup>, 2023**

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## EXECUTIVE SUMMARY

South King Fire (SKF) serves a population of more than 150,000 citizens within the Cities of Federal Way and Des Moines, as well as unincorporated Lakeland North and Lakeland South, a small portion of the City of Normandy Park, and the City of Auburn's west hill. The Fire District is a stand-alone district organized under Title 52 R.C.W. Fire Protection Districts, with an elected Board of Fire Commissioners providing governance and policy direction to the Fire Chief and staff of the District. That direction includes the development and adoption of a fiscally responsible budget.

The District maintains the goal of growing its operations as required to keep up with increased demands for service. Economic development, driven by [King County's Countywide Planning Policies](#), [Sound Transit expansion lines](#), and the [City of Federal Way's Housing Action Plan](#), will continue to increase emergency responses, placing additional stresses on the District. In Federal Way, an ambitious growth plan requires nearly doubling the current rate of housing development annually to meet the city's adopted target of 8,100 units by 2035. The District's Strategic Planning Committee continues to analyze the impacts of these plans and policies to determine how aggressive development will affect current and future service levels. The process includes reviewing tax exemptions, tax diversions via Tax Increment Financing (TIF) laws, and other incentives created by cities, counties, and the State which have financial impacts on the District. The primary objective being to ensure revenues and resources are sufficient to meet these growth plans and increased demands for service.

After the expiration of the 2017-2021 Strategic Plan, the District sought to develop a shorter, and more realistic plan. One that considered the ongoing recovery from the COVID-19 pandemic and future funding levy expirations. To begin, in early 2022, an Organizational Health Assessment (OHA) was conducted to identify and address deficiencies. For the remainder of the year, OHA survey results were used to create workgroups and committees tasked with converting the information received into focused objectives. From this work, Funding, Leadership, Accountability, and Internal Communications would combine to form four (4) distinct pillars under a Strategic Bridge Plan (SBP). On January 24<sup>th</sup>, 2023, the Board of Fire Commissioners unanimously adopted the 2-year SBP. This action set into motion efforts to continue to rebuild while simultaneously prioritizing, and seeking to obtain, sustainable funding for a more robust strategic plan beyond 2024.

Increased service demands, rising operational costs, and erosion of the District's levy rate from the statutory maximum of \$1.50 to \$1.25 prompted the District to place a multi-year lid-lift on the ballot one year earlier than planned. On August 1<sup>st</sup>, 2023, voters approved the six-year measure, reinstating the full \$1.50 for

collection in 2024, and allowing for up to six (6) percent increases annually for the remaining five-years, through 2029.

Strategic Bridge Plan work, labor negotiations, a lid-lift renewal, and hiring for vacant positions were top priorities for the year. Shortly after the passage of the lid-lift, the District also underwent a leadership change. Fire Chief Dave Mataftin retired from South King Fire after 47 years of dedicated service. Chief Mataftin had served as the District's Fire Chief since January of 2022, following a difficult and challenging pandemic period. Although his term as the Chief was short, he is credited for initiating the OHA process, supporting the rollback of COVID-19 vaccination requirements, opening the door to hiring lateral firefighter positions, and the important work within the SBP that continues today.

Prior to his retirement, Chief Mataftin initiated changing the District's legal name from South King Fire & Rescue, to the more commonly used South King Fire. On March 28<sup>th</sup>, 2023, the Board of Fire Commissioners unanimously approved Resolution 628 approving this change.

To maintain leadership and operational continuity, the Board of Fire Commissioners appointed Operations Chief Dave Van Valkenburg to serve as Interim Fire Chief on September 1<sup>st</sup>, 2023. At the time of budget adoption, the Board is conducting an open process to select a Fire Chief.

## DISTRICT BUDGET

The Fire District's Administration is pleased to present the 2024 budget which includes maintaining all seven (7) fire stations staffed with engine companies, each staffed with one officer and two firefighters. Three (3) fire stations will be staffed with aid cars, each staffed with one officer and one firefighter. A fourth (4<sup>th</sup>) aid car will be staffed on days when daily staffing numbers are sufficient.

All firefighters and officers are emergency medical technicians who are also defibrillator (AED) certified. AED units are maintained on all emergency response apparatus. This is critical to our emergency response standard of cover as call volumes continue to increase. In 2022, the District responded to 24,429 requests for service. Current projections indicate emergency responses will exceed 25,000 by the end of 2023.

Since 2020, the District has prioritized a balanced approach to budgeting. The Fire District's resources must grow to meet the needs of an expanding population. Community support and the approval of critical funding measures and levies enables the District to maintain this growth.

The District has placed an emphasis on increasing frontline firefighter staffing levels. From 130 firefighters budgeted in 2020, to 138 in 2022 & 2023. The 2024 budget has funding for eight (8) new entry-level firefighters, growing operations staffing to 146 firefighters or 36.5 assigned to each shift.

For budget year 2024, District funding for other new positions is centered on objectives identified in the SBP. This includes a new position in the Finance Division to assist with financial forecasting and securing sustainable funding. To enhance District communication efforts, and community engagement, the budget includes funding for a communications position. And finally, budget appropriations to staff a new Mobile Integrated Health (MIH) Program (formerly CARES), will aim to address increases in low-acuity calls, enhance services to the community, and provide relief to firefighters from non-emergent calls.

While adequate staffing continues to be the District's top priority, it is important to budget for timely equipment replacements and infrastructure upgrades to provide safe and reliable operations. Since 2021, the District has budgeted more than four (\$5) million dollars in capital expenditures, with approximately one (\$1) million budgeted for 2024. In concert with these expenditures, District capital and contingency reserve funds have also increased with annual contributions meant to provide for appropriate replacement cycles and overall financial stability.

## PROPERTY TAX REVENUE

In 2024, the District will collect the statutory maximum of \$1.50 per one-thousand dollars of assessed property valuation thanks to a voter-approved lid-lift in August 2023.

Property taxes on parcels are estimated at **\$41,347,502**. The increase over 2023's levied amount of \$35,421,798, will enable the District to increase staffing levels and enhance services provided.

Due to the erosion of the fire levy rate (\$1.25 in 2023), and the six (6) percent limit in place, the estimated revenue increase for 2024 was approximately \$2M. Reinstating the full \$1.50 allows for additional revenue, enabling the District to create and hire eight (8) new firefighter positions in 2024.

2024, marks the last year of the voter approved four-year Maintenance and Operations (M&O) levy. The M&O augments revenues by **\$3.75 million** a year to support the services provided by the District. Specifically, the M&O helps to fund the District's Capital Improvement Plan (CIP). It is a critical funding source that provides for the timely replacement of aging equipment and infrastructure.

*Note: The cited values for assessed valuations, tax amounts, and percentages are preliminary estimates provided by the King County Assessor's Office at the time of budget adoption. Final values will not be available to the District until after budget adoption. The ACTUAL (final) levied amount from the previous year will be used to determine the percentage increase or decrease in property taxes, not necessarily the District's previous year budgeted property tax amount.*

Total projected revenues\*, including Property Tax, M&O levy, and miscellaneous revenues\*\* and reimbursements are projected at **\$50,647,497**.

\* See page 11 for a summary of revenues.

\*\* Total miscellaneous revenue includes \$602,316 in King County EMS Levies, including allocations from Core Services and Mobile Integrated Health (MIH) which were not expensed in the 2022 and 2023 budgets.

## OPERATING BUDGET HIGHLIGHTS

Total operating expenses for 2024 are budgeted at **\$46,505,635**. This is an increase from the 2023 budget by **12.87%** or **\$5,301,450**.

Increases are driven mostly by personnel costs, new positions, and continued rising costs for goods and services. Note, the unusually high increase for this budget period is a result of a post-pandemic, high inflationary economy; driven by market conditions and current supply chains issues.

Budgeted increases related to personnel include:

- The hiring of eight (8) new firefighters to increase staffing.
- The hiring of eight (8) firefighters to fill current vacancies.
- Funding for one (1) new position, a Financial Analyst to assist Finance and Administration with current and future funding strategies.
- Funding for one (1) Communications position to assist with community outreach and content development.
- The appointment of one (1) Deputy Chief (DC) of EMS to oversee the creation of a new MIH program to serve the community.
- The appointment of one (1) District Chief to work with the DC of EMS on MIH responses.
- Represented personnel will receive wage adjustments based on the outcome of their negotiated collective bargaining agreements.
- Qualified non-contract personnel shall also receive a cost-of-living adjustment.
- Increases in L&I rates.

Other funded projects and initiatives include:

- Labor negotiations
- Strategic Bridge Plan
- District policy and compliance services
- Workplace training, performance evaluations
- Officer development
- Educational opportunities
- Employee leave management
- Workforce development
- Legislative Advocate to assist in securing alternative funding
- Software for electronic invoicing and processing
- Network security/Wi-Fi system upgrades
- Data systems and storage
- Office space leasing for future moves and anticipated remodels

The total operating budget expenses for 2024 are shown below as compared with 2023:

TOTAL DISTRICT EXPENSES DESCRIPTION	2023 BUDGET	2024 BUDGET	VARIANCE	
			AMOUNT	PERCENT
REGULAR HOURS	446,729	476,198	29,469	6.6%
OVERTIME HOURS	27,710	26,411	-1,299	-4.7%
<b>TOTAL PAID HOURS</b>	<b>473,989</b>	<b>502,609</b>	<b>28,620</b>	<b>6.0%</b>
WELLNESS INCENTIVE/PRM	193,500	107,200	-86,300	-44.6%
HOLIDAY SELL-BACKS	438,650	434,650	-4,000	-0.9%
REGULAR SALARIES	23,088,402	25,957,064	2,868,662	12.4%
OVERTIME SALARIES	2,191,639	2,242,444	50,805	2.3%
PREMIUM/SPECIALTY/ACTING PAY	239,039	264,064	25,025	10.5%
TOTAL SALARIES	26,149,230	29,003,422	2,854,192	10.9%
TOTAL EMPLOYEE LEAVE CASH OUT	200,000	200,000	0	0.0%
TOTAL EMPLOYEE HEALTH BENEFITS	6,053,870	6,660,176	606,306	10.0%
TOTAL EMPLOYEE RELATED PROGRAMS	38,800	44,000	5,200	13.4%
TOTAL EMPLOYEE NON-MEDICAL BENEFITS	3,387,239	4,195,783	808,544	23.9%
TOTAL EMPLOYEE BENEFITS	9,479,909	10,899,959	1,420,050	15.0%
MISCELLANEOUS SUPPLIES	587,440	772,390	184,950	31.5%
REPAIR PARTS	169,175	174,100	4,925	2.9%
SMALL EQUIPMENT	183,584	200,653	17,069	9.3%
TOTAL EQUIP- & SUPPLIES	940,199	1,147,143	206,944	22.0%
TRAINING - TUITION/REGISTRATIONS/FEES	315,325	322,775	7,450	2.4%
RENTAL SERVICES	9,300	9,300	0	0.0%
MAINTENANCE SERVICES	391,409	387,765	-3,644	-0.9%
MISCELLANEOUS SERVICES	1,161,681	1,476,050	314,369	27.1%
CONTRACT SERVICES	1,277,648	1,632,751	355,103	27.8%
TOTAL PURCHASED SERVICES	3,155,363	3,828,641	673,278	21.3%
TOTAL DEBT SERVICE	0	0	0	-
TOTAL CONTINGENCY	100,000	100,000	0	0.0%
TOTAL ELECTIONS	200,000	200,000	0	0.0%
TOTAL ELECTION COSTS	200,000	200,000	0	0.0%
TOTAL AUDIT	19,440	21,092	1,652	8.5%
TOTAL LICENSES	0	0	0	-
TOTAL FINANCIAL AND RECORDS SERVICES	19,940	21,092	1,152	5.8%
TOTAL OTHER GENERAL GOVERNMENT SERVICES	0	0	0	-
TOTAL COMMISSIONER COMPENSATION	61,440	75,360	13,920	22.7%
TOTAL COMMISSIONER BENEFITS	4,186	4,186	0	0.0%
TOTAL COMMISSIONER PLANNING	9,920	3,740	-6,180	-62.3%
TOTAL COMMISSIONER EXPENSES	75,546	83,286	7,740	10.2%
TOTAL FUEL & LUBE	225,000	275,000	50,000	22.2%
TOTAL INSURANCE	260,000	300,000	40,000	15.4%
TOTAL UTILITIES	399,000	437,000	38,000	9.5%
<b>TOTAL DISTRICT EXPENSES</b>	<b>41,204,186</b>	<b>46,505,635</b>	<b>5,301,450</b>	<b>12.87%</b>

# CAPITAL BUDGET

CAPITAL PROJECTS SUMMARY	
<b>FLEET - VEHICLES</b>	
MIH PROGRAM VEHICLES (2)	\$ 120,000
MOTOR POOL VEHICLE	\$ 42,500
VEHICLE OUTFITTING (STRIPING, LIGHTING, ETC.)	\$ 18,000
<b>TOTAL STAFF VEHICLE:</b>	<b>\$ 180,500</b>
<b>FLEET - EMERGENCY APPARATUS</b>	
HEAVY RESCUE (ANNUAL PAYMENT)	\$ 68,350
<b>TOTAL EMERGENCY APPARATUS:</b>	<b>\$ 68,350</b>
<b>OPERATIONS - EQUIPMENT</b>	
RESCUE TOOL - HURST	\$ 48,000
DEBRILATORS - (FINAL PAYMENT)	\$ 93,865
APPARATUS CABIN AIR PURIFIERS (EXPOSURE REDUCTION)	\$ 30,000
COMPRESSOR - CAMEL LIFTS	\$ 3,600
<b>TOTAL OPERATIONS EQUIPMENT:</b>	<b>\$ 175,465</b>
<b>INFORMATION TECHNOLOGY</b>	
COMPUTING - (LAPTOPS/DESKTOPS)	\$ 35,000
NETWORK INFRASTRUCTURE	\$ 50,000
SOFTWARE -	
<i>ACCOUNTING SOFTWARE</i>	\$ 10,000
<i>LOGISTICS - OPERATIVE IQ</i>	\$ 25,000
	<b>\$ 35,000</b>
SOFTWARE - GENETIC LICENSES	\$ 10,500
MOBILE DATA COMPUTERS (OPERATIONS - MDC'S)	\$ 181,066
CRADLE POINT (OPERATIONS - MDC CONNECTIVITY)	\$ 33,550
BATTERIES - UPS'S	\$ 10,000
TECHNOLOGY FUND	\$ 21,159
<b>TOTAL INFORMATION SYSTEMS:</b>	<b>\$ 376,275</b>
<b>FACILITIES - DISTRICT &amp; STATION IMPROVMENTS</b>	
STATION 60: GATE AUTOMATION	\$ 41,200
STATION 65: TREE REMOVAL	\$ 7,000
STATION 64: NEDERMAN UPGRADE (EXPOSURE REDUCTION)	\$ 137,700
<b>TOTAL STATIONS:</b>	<b>185,900</b>
FACILITIES - STRUCTURAL ENGINEER TESTING	\$ 19,000
FACILITIES - SPRINKLER UL TESTING	\$ 22,000
FACILITIES - REKEY	\$ 10,100
BATHROOMS	\$ 15,000
<b>TOTAL MISC. EQUIPMENT &amp; EXPENSES:</b>	<b>\$ 66,100</b>
<b>CAPITAL SUBTOTAL</b>	<b>\$ 1,052,591</b>
<b>CAPITAL CONTINGENCY RESERVE (PROJECT OVERUNS)</b>	<b>\$ 105,259</b>
<b>TOTAL</b>	<b>\$ 1,157,850</b>

The capital budget reflects **\$1,157,850** in projects and equipment.

*Note: Capital projects costs were budgeted at \$2,168,689 in 2021, \$1,856,801 in 2022, and \$978,187 in 2023.*

## CAPITAL CARRY-OVER

Supply chain and manufacturing constraints have delayed the delivery and payment for projects and equipment budgeted in 2023. The District has identified the following expenses that require carry-over into 2024.

<b>CAPITAL CARRY-OVER</b>		
	APPROVED	CARRY-OVER
<b>GENERAL</b>		
VEHICLE REPLACEMENTS	\$ 303,228.00	\$ 97,116.45
FIRE HOSES	\$ 42,000.00	\$ 38,000.00
FITNESS EQUIPMENT	\$ 17,000.00	\$ 17,000.00
<b>TOTAL</b>	<b>\$ 362,228.00</b>	<b>\$ 152,116.45</b>

## ASSESSED PROPERTY VALUES

Regular property taxes are based upon a projected Assessed Valuation (AV) of **\$27,565,001,503**. This represents a reduction in total AVs from the previous year's amount of **\$28,410,418,329**.

Total value for senior citizen exemptions and other tax exemptions subtracted from total AV is estimated at **\$316,867,188**.

Total AV Tax Base for Excess and Voted Bond Levies is estimated at **\$27,248,134,315**.

## FIRE LEVY RATE

The total fire levy is comprised of three voter-approved levies. 2024 levy rates and stated purposes are estimated as follows:

\$1.50 per \$1,000 of AV – Regular Property Tax  
\$ .13 per \$1,000 of AV – Maintenance & Operations Levy  
\$ .10 per \$1,000 of AV – Safety Improvement Bond

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**\$1.73 per \$1,000 of AV = Total Fire Levy Rate**

## PROJECTED REVENUES

2024 REVENUES	
PROPERTY TAXES	41,347,502
<b>MAINTENANCE &amp; OPERATIONS LEVY (M&amp;O)</b>	<b>3,750,000</b>
KCEMS BASIC LIFE/BLS/CORE/QI/MIH SERVICES	2,789,980
KCEMS MEDIC ONE RENT / FUEL	55,000
VALLEY REGIONAL CONTRACT	1,000,780
DES MOINES, CITY PROPERTIES	20,000
DES MOINES, LEASEHOLD EXCISE TAX	40,000
DES MOINES SEWER DISTRICT	4,000
CITY PERMIT FEES	250,000
FIRE PREVENTION PERMIT FEES	70,000
SCHOOL DISTRICT	30,000
STATE TRAUMA GRANT	554
WA STATE PARKS	1,836
WA STATE HIGHWAYS	129
SCORE	35,000
KING COUNTY FIRE PROTECTION	50,000
SOUND TRANSIT	25,000
AMBULANCE CONTRACT	65,400
KCEMS CORE/MIH 2022-2023	602,316
INTEREST EARNED	200,000
CELLULAR SITE LEASES	160,000
SALE OF SURPLUS EQUIPMENT	15,000
JUDGEMENTS & SETTLEMENTS	0
MAGELLAN RX REBATES	85,000
STATE FUNDED GRANTS	0
MISCELLANEOUS REVENUE	50,000
<b>TOTAL REVENUES</b>	<b>50,647,497</b>
<b>TAX REVENUE REQUEST FOR 2024</b>	
BASE TAXES	41,347,502
DELINQUENT TAX ADJUSTMENT	0
PRIOR YEAR LEVY ADJUSTMENTS	0
NEW CONSTRUCTION	0
<b>TOTAL TAX REVENUE AVAILABLE</b>	<b>41,347,502</b>
<b>AVAILABLE FUNDING, EXPENSES &amp; RESERVES</b>	
TAX REVENUES	41,347,502
<b>MAINTENANCE &amp; OPERATIONS LEVY (M&amp;O)</b>	<b>3,750,000</b>
OTHER REVENUES	5,549,995
<b>TOTAL REVENUES</b>	<b>50,647,497</b>
TOTAL OPERATING EXPENSES	46,505,635
CAPITAL - PROJECTS	1,157,850
CAPITAL - RESERVE CONTRIBUTION	0
INSURANCE (RAINY DAY) - RESERVE CONTRIBUTION	2,500,000
CONTINGENCY - RESERVE CONTRIBUTION	0
RESERVES - REQUIRED BY RESOLUTION/POLICY	0
<b>BUDGET BALANCE/SURPLUS</b>	<b>484,012</b>

## FUND BALANCES

The following information summarizes District fund balance thresholds. The January 1, 2024, balances are based upon current projections. These are estimates and will vary when actual year-end revenue and expense numbers become available.

The Board of Commissioners has established a goal of maintaining the following minimum balance thresholds as defined by policy.

- **General Fund:** 60 days of average expenses or **\$7.7M** (equivalent)
- **Contingency Cash Fund:** Eight (8) percent or **\$3.7M** (equivalent)
- **Capital Fund:** Ten (10) percent or **\$4.6M** (equivalent)
- **Insurance Reserve (Rainy Day):** Ten (10) percent or **\$4.6M**
- **Employee Medical Reserve Fund:** Set by State Requirement/Auditors
- **LEOFF 1 Medical Fund: \$1.0M**

*Note: Percentages are based off the total annual operating expense budget. The Administration will develop a plan and timeline for meeting fund balance thresholds based on projected revenues and expenses.*

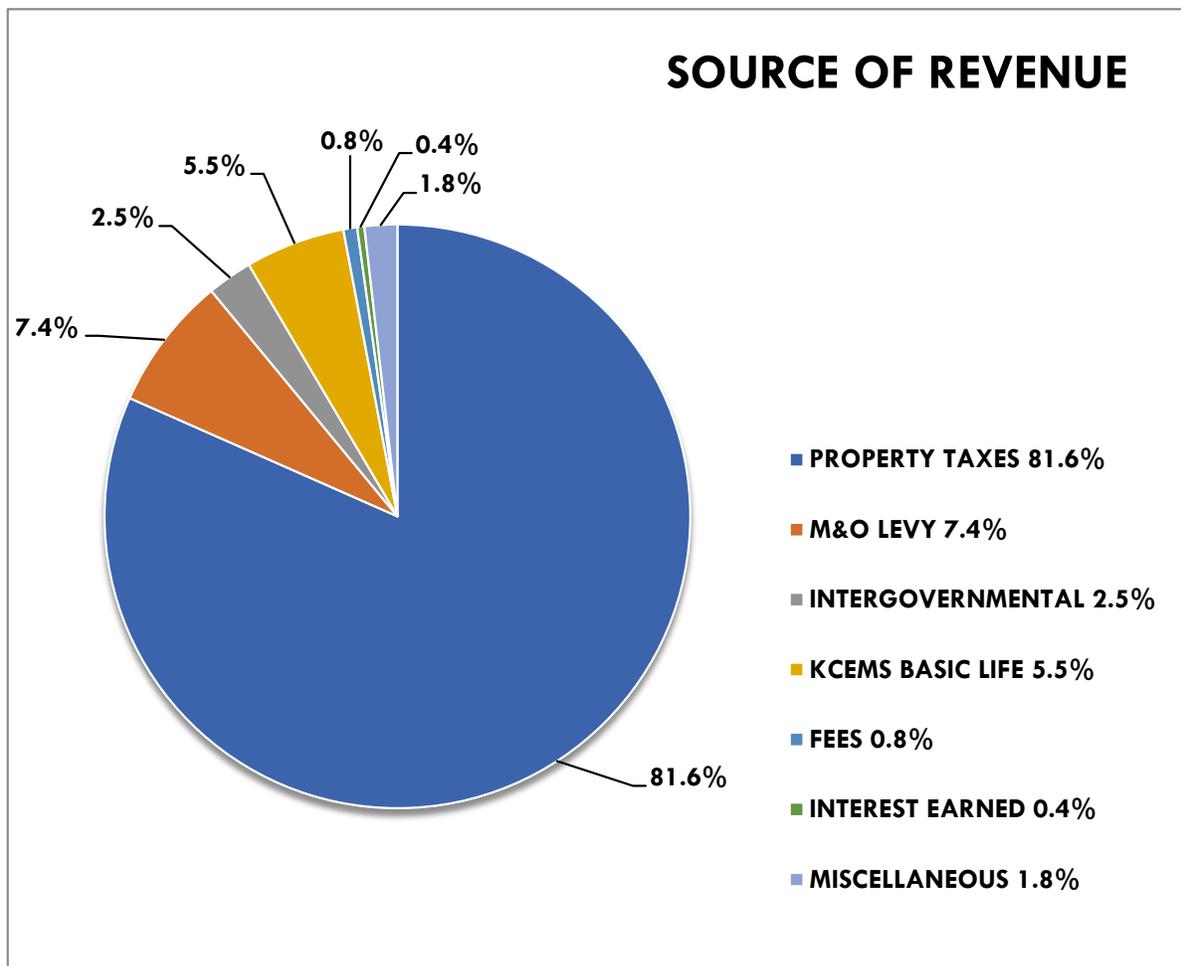
PROJECTED FUND BALANCES OF JANUARY 2024	
GENERAL OPERATING FUND	15,985,363
CAPITAL FUND	5,922,868
CONTINGENCY CASH FUND	2,230,283
INSURANCE FUND (RAINY DAY)	2,500,000
EMPLOYEE MEDICAL RESERVE	1,316,935
LEOFF 1 MEDICAL LTC / LEOFF 2 SICK LEAVE FUND	1,139,582
<b>TOTAL OF RESERVES AND CASH</b>	<b>29,095,032</b>

The General Funds available as of January 2024 will allow South King Fire to meet its 1<sup>st</sup> quarter obligations as property tax revenues for the year are typically credited to the District's account in April (and October) of the year.

Detailed fund descriptions, uses, and authorizations are outlined in the District policy, approved by the Board of Fire Commissioners.

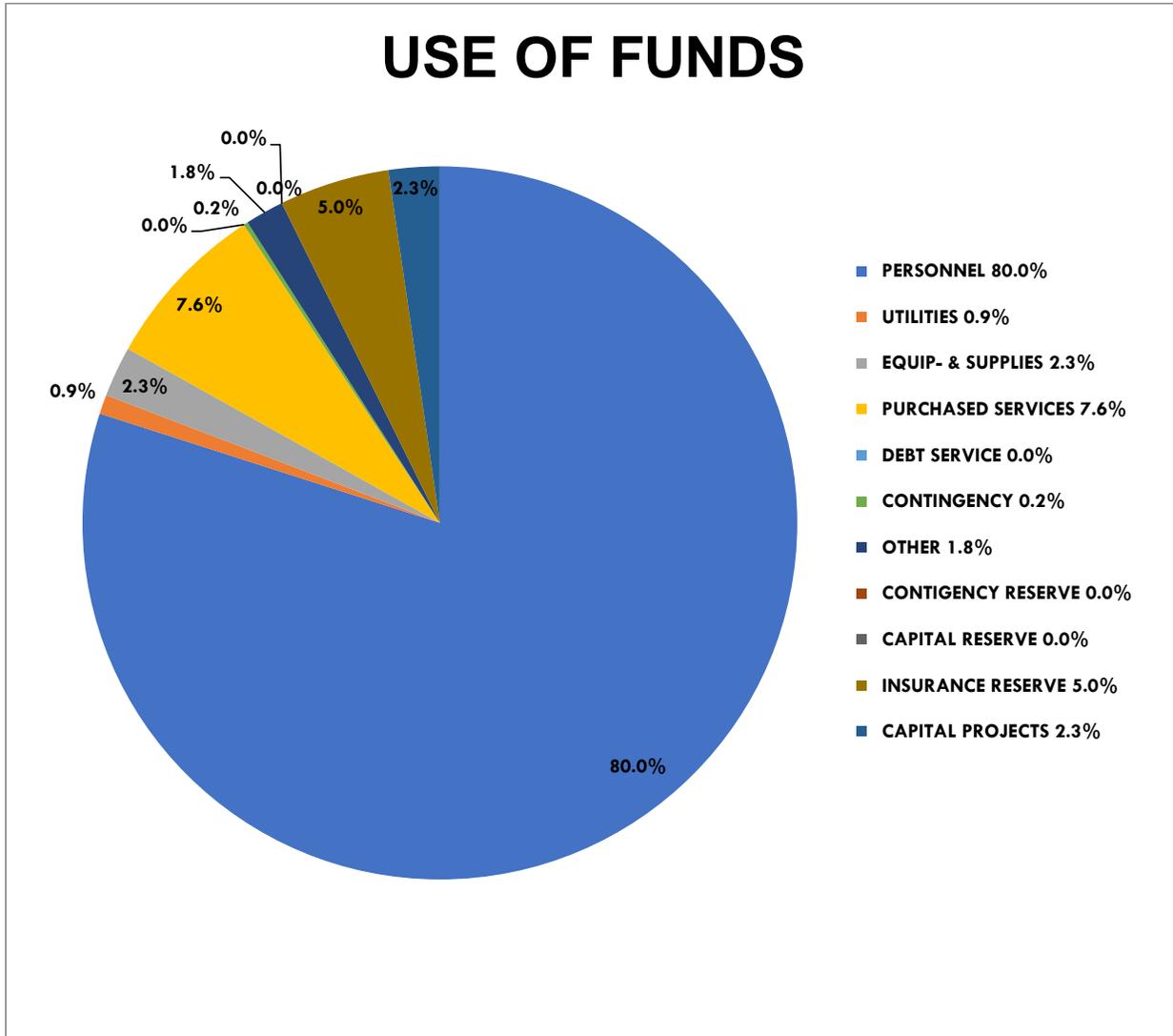
## SOURCES OF FUNDS

Property taxes remain the primary source of funding for South King Fire at **81.6%**. This is an understated number since KCEMS Basic Life and the contract with Valley Regional Fire Authority (VRFA) are also funded from property taxes that are levied by other jurisdictions. In addition, the excess levy (M&O) is a property tax. When these are added to the total, the actual percentage from property taxes is **97.0%**. The VRFA contract is an intergovernmental contract between South King Fire and VRFA for the protection of the west hill of the City of Auburn within our service area. KCEMS Basic Life represents BLS funding from the Medic One levy. The M&O levy is also a property tax collected for a four-year period from through 2024. Property taxes remain the primary source of fire District funding.



## USES OF FUNDS

Most funds are allocated to personnel at **80%**. This is to be expected since we are a service provider. It is important to note that personnel costs reflected here are significantly lower than presented in budgets older than 2021. This change and the chart below reflect the reinstatement of the Capital Improvement Plan (Capital Projects), and the annual allocations to reserves.



## DIVISIONAL OPERATING BUDGETS

ACCT CODE	DESCRIPTION	2023	2024	VARIANCE	
		BUDGET	BUDGET	AMOUNT	PERCENT
<b>DIVISION:</b>	<b>LEGISLATIVE - COMMISSIONERS</b>	<b>2023</b>	<b>2024</b>	<b>VARIANCE</b>	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
511-60-10-812	MEETINGS - COMMISSIONERS COMPENSATION	61,440	75,360	13,920	22.7%
	TOTAL COMMISSIONERS COMPENSATION	61,440	75,360	13,920	22.7%
<b>511-60-10</b>	<b>TOTAL COMMISSIONER COMPENSATION</b>	<b>61,440</b>	<b>75,360</b>	<b>13,920</b>	<b>22.7%</b>
511-60-20-138	MEDICARE	793	793	0	0.0%
511-60-20-139	SOCIAL SECURITY	3,393	3,393	0	0.0%
	TOTAL COMMISSIONERS BENEFITS	4,186	4,186	0	0.0%
<b>511-60-20</b>	<b>TOTAL COMMISSIONER BENEFITS</b>	<b>4,186</b>	<b>4,186</b>	<b>0</b>	<b>0.0%</b>
511-60-41-832	PLANNING	1,500	1,500	0	0.0%
511-60-43-541	OUTSIDE TRAINING/MEETINGS NON-SALARY	2,000	2,000	0	0.0%
511-60-49-581	DUES - COMMISSIONERS	6,180	0	-6,180	-100.0%
511-60-49-602	MEETINGS	240	240	0	0.0%
	TOTAL COMM- PLANNING	9,920	3,740	-6,180	-62.3%
<b>511-60-40</b>	<b>TOTAL COMMISSIONER PLANNING</b>	<b>9,920</b>	<b>3,740</b>	<b>-6,180</b>	<b>-62.3%</b>
	<b>TOTAL COMMISSIONER EXPENSES</b>	<b>75,546</b>	<b>83,286</b>	<b>7,740</b>	<b>10.2%</b>
<b>DIVISION:</b>	<b>LEGISLATIVE - ELECTION COSTS</b>	<b>2023</b>	<b>2024</b>	<b>VARIANCE</b>	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
511-70-51-512	ELECTIONS	200,000	200,000	0	0.0%
	TOTAL ELECTIONS	200,000	200,000	0	0.0%
<b>511-70-50</b>	<b>TOTAL ELECTION COSTS</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>	<b>0.0%</b>
<b>DIVISION:</b>	<b>FINANCIAL AND RECORDS SERVICES</b>	<b>2023</b>	<b>2024</b>	<b>VARIANCE</b>	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
514-20-41-511	AUDIT	19,440	21,092	1,652	8.5%
	TOTAL AUDIT	19,440	21,092	1,652	8.5%
514-20-49-585	LICENSES	500	0	-500	-100.0%
	TOTAL LICENSES	500	0	-500	-100.0%
<b>514-20-40</b>	<b>TOTAL FINANCIAL AND RECORDS SERVICES</b>	<b>19,940</b>	<b>21,092</b>	<b>1,152</b>	<b>5.8%</b>
<b>DIVISION:</b>	<b>OTHER GENERAL GOVERNMENT SERVICES</b>	<b>2023</b>	<b>2024</b>	<b>VARIANCE</b>	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
519-90-41-610	ACCREDITATION	0	0	0	-
	TOTAL ACCREDITATION	0	0	0	-
519-90-51-678	PROPERTY TAXES	0	0	0	-
	TOTAL PROPERTY TAXES	0	0	0	-
<b>519-90</b>	<b>TOTAL OTHER GENERAL GOVERNMENT SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>

SOUTH KING FIRE - 2024 BUDGET

DIVISION:	GENERAL	2023	2024	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522-05-10-111	EMPLOYEE LEAVE CASH OUT	200,000	200,000	0	0.0%
<b>522-05-10</b>	<b>TOTAL EMPLOYEE LEAVE CASH OUT</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>	<b>0.0%</b>
522-05-21-163	EMPLOYEE ASSISTANCE	13,800	14,000	200	1.4%
522-05-21-164	EMPLOYEE RECOGNITION (AWARDS, SERVICE YEARS)	25,000	25,000	0	0.0%
522-05-21-165	EMPLOYEE APPRECIATION	0	5,000	5,000	-
	<b>TOTAL EMPLOYEE RELATED PROGRAMS</b>	<b>38,800</b>	<b>44,000</b>	<b>5,200</b>	<b>13.4%</b>
<b>522-05-20</b>	<b>TOTAL BENEFITS</b>	<b>38,800</b>	<b>44,000</b>	<b>5,200</b>	<b>13.4%</b>
522-05-21-075	<b>75 YEARS - DISTRICT ANNIVERSARY RECOGNITION</b>	0	20,000	20,000	-
522-05-21-161	FOOD	3,000	4,000	1,000	33.3%
522-05-31-261	MISC- SUPPLIES	0	0	0	-
522-05-31-271	REIMBURSABLE GOODS		5,000	5,000	-
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>3,000</b>	<b>29,000</b>	<b>26,000</b>	<b>866.7%</b>
522-05-32-381	FUEL	225,000	275,000	50,000	22.2%
	<b>TOTAL FUEL</b>	<b>225,000</b>	<b>275,000</b>	<b>50,000</b>	<b>22.2%</b>
522-05-35-460	HOUSEWARES - STATION 60	324	345	21	6.5%
522-05-35-461	HOUSEWARES - STATION 61	324	345	21	6.5%
522-05-35-462	HOUSEWARES - STATION 62	540	570	30	5.6%
522-05-35-463	HOUSEWARES - STATION 63	540	570	30	5.6%
522-05-35-464	HOUSEWARES - STATION 64	540	570	30	5.6%
522-05-35-465	HOUSEWARES - STATION 65	324	345	21	6.5%
522-05-35-466	HOUSEWARES - STATION 66	324	345	21	6.5%
522-05-35-467	HOUSEWARES - STATION 67	540	570	30	5.6%
522-05-35-468	HOUSEWARES - STATION 68	200	345	145	72.5%
522-05-35-469	HOUSEWARES - ADMIN/BIZOPS	324	345	21	6.5%
522-05-35-470	HOUSEWARES - CITY HALL	324	345	21	6.5%
	<b>TOTAL HOUSEWARES</b>	<b>4,304</b>	<b>4,695</b>	<b>391</b>	<b>9.1%</b>
<b>522-05-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>232,304</b>	<b>308,695</b>	<b>76,391</b>	<b>32.9%</b>
522-05-41-574	ATTORNEY/LEGAL	150,000	200,000	50,000	33.3%
522-05-41-575	NEGOTIATIONS	25,000	50,000	25,000	100.0%
522-05-41-593	CONSULTANTS	48,000	48,000	0	0.0%
522-05-41-602	PLANNING (STRATEGIC BRIDGE PLAN)	60,000	60,000	0	0.0%
522-05-41-603	RETREATS/TEAM BUILDING	0	20,000	20,000	-
522-05-42-579	POSTAGE	40,000	40,000	0	0.0%
522-05-44-580	ADVERTISING (MEETING, BID, ETC)	1,000	1,500	500	50.0%
522-05-44-584	NEWSLETTERS & PUBLICATIONS	20,600	30,000	9,400	45.6%
522-05-45-500	OFFICE SPACE LEASE	0	150,000	150,000	-
522-05-49-581	DUES & MEMBERSHIPS	25,000	25,000	0	0.0%
522-05-49-607	EMERGENCY MANAGEMENT/CERT SUPPORT	12,000	12,000	0	0.0%
522-05-49-691	SERVICE FEES	30,000	38,000	8,000	26.7%
522-05-49-761	VEHICLE CLEANING SERVICES	2,170	2,170	0	0.0%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>413,770</b>	<b>676,670</b>	<b>262,900</b>	<b>63.5%</b>
522-05-46-641	INS-/CASUALTY & LIAB-	235,000	280,000	45,000	19.1%
522-05-46-642	INS-/LIFE & ACCIDENT	25,000	20,000	-5,000	-20.0%
522-05-46-643	EMPLOYMENT SECURITY	0	0	0	-
	<b>TOTAL INSURANCE</b>	<b>260,000</b>	<b>300,000</b>	<b>40,000</b>	<b>15.4%</b>
522-05-47-671	ELECTRICITY	135,000	145,000	10,000	7.4%
522-05-47-672	NATURAL GAS	65,000	80,000	15,000	23.1%
522-05-47-673	SEWER TREATMENT	0	0	0	-
522-05-47-674	TELEPHONE	60,000	60,000	0	0.0%
522-05-47-675	WASTE DISPOSAL	50,000	60,000	10,000	20.0%
522-05-47-676	WATER/SEWER	30,000	30,000	0	0.0%
522-05-47-677	SURFACE WATER MANAGEMENT	34,000	37,000	3,000	8.8%
522-05-47-679	INTERNET CONNECTION	25,000	25,000	0	0.0%
	<b>TOTAL UTILITIES</b>	<b>399,000</b>	<b>437,000</b>	<b>38,000</b>	<b>9.5%</b>
<b>522-05-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>1,072,770</b>	<b>1,413,670</b>	<b>340,900</b>	<b>31.8%</b>
522-05-50-791	CONTINGENCY	100,000	100,000	0	0.0%
<b>522-05-50</b>	<b>TOTAL CONTINGENCY</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL GENERAL</b>	<b>1,643,874</b>	<b>2,066,365</b>	<b>422,491</b>	<b>25.7%</b>

SOUTH KING FIRE - 2024 BUDGET

DIVISION: ADMINISTRATION		2023	2024	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	12,478	18,716	6,238	50.0%
	OVERTIME HOURS	0	0	0	-
	<b>TOTAL PAID HOURS</b>	<b>12,478</b>	<b>18,716</b>	<b>6,238</b>	<b>50.0%</b>
522-10-10-101	HOLIDAY / VACATION SELL-BACKS	11,200	11,200	0	0.0%
522-10-10-102	REGULAR SALARIES	1,255,281	1,727,177	471,896	37.6%
522-10-10-103	OVERTIME SALARIES	0	0	0	-
522-10-10-109	PRM	0	12,000	12,000	-
<b>522-10-10</b>	<b>TOTAL SALARIES</b>	<b>1,266,481</b>	<b>1,750,377</b>	<b>483,896</b>	<b>38.2%</b>
522-10-20-131	LIFE INSURANCE	2,650	3,660	1,010	38.1%
522-10-20-132	LABOR & INDUSTRIES	12,034	26,060	14,026	116.5%
522-10-20-133	MEDICAL/DENTAL	0	0	0	-
522-10-20-134	PENSIONS FULL TIME	89,515	121,475	31,960	35.7%
522-10-20-136	DEFERRED COMPENSATION	45,196	67,314	22,118	48.9%
522-10-20-138	MEDICARE	14,863	26,020	11,157	75.1%
522-10-20-139	SOCIAL SECURITY	0	0	0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>164,258</b>	<b>244,529</b>	<b>80,271</b>	<b>48.9%</b>
<b>522-10-20</b>	<b>TOTAL BENEFITS</b>	<b>164,258</b>	<b>244,529</b>	<b>80,271</b>	<b>48.9%</b>
	<b>TOTAL SMALL EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>522-10-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
522-10-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	20,000	20,000	0	0.0%
522-10-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
522-10-43-545	TRAINING - EXECUTIVE DEVELOPMENT PROGRAM	15,000	15,000	0	0.0%
	<b>TOTAL OUTSIDE TRAINING</b>	<b>35,000</b>	<b>35,000</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>522-10-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>35,000</b>	<b>35,000</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL ADMINISTRATION</b>	<b>1,465,739</b>	<b>2,029,906</b>	<b>564,167</b>	<b>38.5%</b>

SOUTH KING FIRE - 2024 BUDGET

DIVISION:	BUSINESS OPERATIONS - FINANCE	2023	2024	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	16,357	12,478	-3,879	-23.7%
	OVERTIME HOURS	288	192	-96	-33.3%
	<b>TOTAL PAID HOURS</b>	<b>16,645</b>	<b>12,670</b>	<b>-3,975</b>	<b>-23.9%</b>
522-15-10-101	HOLIDAY / VACATION SELL-BACKS	6,000	2,000	-4,000	-66.7%
522-15-10-102	REGULAR SALARIES	858,471	648,530	-209,941	-24.5%
522-15-10-103	OVERTIME SALARIES	20,591	13,452	-7,139	-34.7%
522-15-10-109	WELLNESS INCENTIVE	2,000	2,000	0	0.0%
<b>522-15-10</b>	<b>TOTAL SALARIES</b>	<b>887,062</b>	<b>665,982</b>	<b>-221,080</b>	<b>-24.9%</b>
522-15-20-131	LIFE INSURANCE	1,814	1,389	-425	-23.4%
522-15-20-132	LABOR & INDUSTRIES	2,046	1,953	-93	-4.5%
522-15-20-133	MEDICAL/DENTAL	0	0	0	-
522-15-20-134	PENSIONS FULL TIME	83,444	65,213	-18,231	-21.8%
522-15-20-136	DEFERRED COMPENSATION	31,084	32,508	1,424	4.6%
522-15-20-138	MEDICARE	11,104	9,875	-1,229	-11.1%
522-15-20-139	SOCIAL SECURITY	5,813	8,470	2,657	45.7%
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>135,305</b>	<b>119,408</b>	<b>-15,897</b>	<b>-11.7%</b>
<b>522-15-20</b>	<b>TOTAL BENEFITS</b>	<b>135,305</b>	<b>119,408</b>	<b>-15,897</b>	<b>-11.7%</b>
522-15-31-277	BUSINESS SUPPLIES	3,000	1,500	-1,500	-50.0%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>8,000</b>	<b>1,500</b>	<b>-6,500</b>	<b>-81.3%</b>
	<b>TOTAL SMALL EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>522-15-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>8,000</b>	<b>1,500</b>	<b>-6,500</b>	<b>-81.3%</b>
522-15-41-593	CONSULTANTS	10,000	3,000	-7,000	
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>10,000</b>	<b>3,000</b>	<b>-7,000</b>	<b>-70.0%</b>
522-15-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	12,000	8,500	-3,500	-29.2%
522-15-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	2,000	2,000	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>12,000</b>	<b>10,500</b>	<b>-1,500</b>	<b>-12.5%</b>
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>522-15-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>22,000</b>	<b>13,500</b>	<b>-8,500</b>	<b>-38.6%</b>
	<b>TOTAL - FINANCE</b>	<b>1,052,367</b>	<b>800,390</b>	<b>-251,977</b>	<b>-23.9%</b>

\*Note variances for personnel costs between 2023 and 2024 are significant due to the movement of personnel between divisions.

SOUTH KING FIRE - 2024 BUDGET

DIVISION:	BUSINESS OPERATIONS - HUMAN RESOURCES	2023	2024	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	6,239	6,239	0	0.0%
	OVERTIME HOURS	0	0	0	-
	<b>TOTAL PAID HOURS</b>	<b>6,239</b>	<b>6,239</b>	<b>0</b>	<b>0.0%</b>
522-16-10-101	HOLIDAY / VACATION SELL-BACKS	2,000	2,000	0	0.0%
522-16-10-102	REGULAR SALARIES	376,056	399,871	23,815	6.3%
522-16-10-103	OVERTIME SALARIES	0	0	0	-
522-16-10-109	WELLNESS INCENTIVE	0	0	0	-
<b>522-16-10</b>	<b>TOTAL SALARIES</b>	<b>378,056</b>	<b>401,871</b>	<b>23,815</b>	<b>6.3%</b>
522-16-20-131	LIFE INSURANCE	796	849	53	6.6%
522-16-20-132	LABOR & INDUSTRIES	692	977	285	41.1%
522-16-20-133	MEDICAL/DENTAL	0	0	0	-
522-16-20-134	PENSIONS FULL TIME	39,991	39,074	-917	-2.3%
522-16-20-136	DEFERRED COMPENSATION	13,322	16,254	2,932	22.0%
522-16-20-138	MEDICARE	5,646	6,034	388	6.9%
522-16-20-139	SOCIAL SECURITY	0	0	0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>60,366</b>	<b>63,187</b>	<b>2,740</b>	<b>4.5%</b>
<b>522-16-20</b>	<b>TOTAL BENEFITS</b>	<b>60,366</b>	<b>63,187</b>	<b>2,821</b>	<b>4.7%</b>
522-16-31-276	COMPLIANCE/RECRUITMENT SUPPLIES	7,500	10,000	2,500	33.3%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>7,500</b>	<b>10,000</b>	<b>2,500</b>	<b>33.3%</b>
	<b>TOTAL SMALL EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>522-16-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>7,500</b>	<b>10,000</b>	<b>2,500</b>	<b>33.3%</b>
522-16-41-576	WORKFORCE DEVELOPMENT	42,438	10,000	-32,438	-76.4%
522-16-41-577	BACKGROUNDS/INVESTIGATIONS	25,000	25,000	0	0.0%
522-16-41-578	HIRING/TESTING FEES	2,000	2,500	500	25.0%
522-16-41-579	RECRUITMENT/JOB POSTINGS	12,000	12,000	0	0.0%
522-16-41-593	CONSULTANTS	94,000	0	-94,000	-100.0%
522-16-41-615	COMPLIANCE, POLICIES	15,200	0	-15,200	-100.0%
522-16-41-616	HR SUBSCRIPTION SERVICES	6,040	9,500	3,460	57.3%
522-16-41-617	L&I CLAIM MANAGEMENT	0	40,000	40,000	-
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>196,678</b>	<b>99,000</b>	<b>-97,678</b>	<b>-49.7%</b>
522-16-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	23,500	18,000	-5,500	-23.4%
522-16-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	5,000	5,000	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>23,500</b>	<b>23,000</b>	<b>-500</b>	<b>-2.1%</b>
522-16-48-701	MISC- EQUIP- MAINTENANCE	0	0	0	-
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>522-16-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>220,178</b>	<b>122,000</b>	<b>-98,178</b>	<b>-44.6%</b>
	<b>TOTAL HUMAN RESOURCES</b>	<b>666,100</b>	<b>597,058</b>	<b>-69,042</b>	<b>-10.4%</b>

SOUTH KING FIRE - 2024 BUDGET

DIVISION:	OPERATIONS	2023	2024	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	343,608	368,328	24,720	7.2%
	TRAINING OVERTIME HOURS	600	0	-600	-100.0%
	MEETINGS/COMMITTEES OVERTIME HOURS	150	150	0	0.0%
	RESPONSE OVERTIME HOURS	21,000	20,000	-1,000	-4.8%
	<b>TOTAL PAID HOURS</b>	<b>365,358</b>	<b>388,478</b>	<b>23,120</b>	<b>6.3%</b>
522-20-10-101	HOLIDAY / VACATION SELL-BACKS	400,000	400,000	0	0.0%
522-20-10-102	REGULAR SALARIES	16,681,464	18,904,391	2,222,927	13.3%
522-20-10-103	OVERTIME - RESPONSE	1,507,677	1,529,083	21,406	1.4%
522-20-10-104	OVERTIME - TRAINING	78,076	35,000	-43,076	-55.2%
522-20-10-105	OVERTIME - MEETINGS/COMMITTEES/PROGRAMS	63,669	64,368	699	1.1%
522-20-10-106	ACTING PAY	106,000	112,360	6,360	6.0%
522-20-10-107	PREMIUM/SPECIALTY PAY	0	0	0	-
522-20-10-109	PRM	185,000	90,000	-95,000	-51.4%
522-20-10-110	OVERTIME - DEPLOYMENTS (FEMA/WILDLAND)		0	0	-
<b>522-20-10</b>	<b>TOTAL SALARIES</b>	<b>19,021,886</b>	<b>21,135,202</b>	<b>2,113,316</b>	<b>11.1%</b>
522-20-20-131	LIFE INSURANCE	35,492	40,414	4,922	13.9%
522-20-20-132	LABOR & INDUSTRIES	404,566	742,725	338,159	83.6%
522-20-20-133	MEDICAL/DENTAL	0	0	0	-
522-20-20-134	PENSIONS FULL TIME	1,019,870	1,106,935	87,065	8.5%
522-20-20-136	DEFERRED COMPENSATION	619,508	802,157	182,649	29.5%
522-20-20-138	MEDICARE	250,635	286,206	35,571	14.2%
522-20-20-139	SOCIAL SECURITY				
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>2,330,071</b>	<b>2,978,437</b>	<b>648,366</b>	<b>27.8%</b>
<b>522-20-20</b>	<b>TOTAL BENEFITS</b>	<b>2,330,071</b>	<b>2,978,437</b>	<b>648,366</b>	<b>27.8%</b>
522-20-31-303	ACCIDENTS	5,000	5,000	0	0.0%
522-20-31-304	HONOR GUARD	5,000	5,000	0	0.0%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.0%</b>
522-20-35-410	REHAB SUPPLIES	2,000	2,000	0	0.0%
522-20-35-411	WILDLAND	0	5,000	5,000	-
	<b>TOTAL SMALL EQUIPMENT</b>	<b>2,000</b>	<b>7,000</b>	<b>5,000</b>	<b>250.0%</b>
<b>522-20-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>12,000</b>	<b>17,000</b>	<b>5,000</b>	<b>41.7%</b>
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
522-20-43-540	TRAINING	60,000	60,000	0	0.0%
522-20-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	20,000	20,000	0	0.0%
522-20-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
522-20-43-543	TRAINING - WILDLAND	0	10,000	10,000	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>80,000</b>	<b>90,000</b>	<b>10,000</b>	<b>12.5%</b>
522-20-49-614	VALLEYCOM DISPATCHING	956,000	1,167,405	211,405	22.1%
	<b>TOTAL CONTRACT SERVICES</b>	<b>956,000</b>	<b>1,167,405</b>	<b>211,405</b>	<b>22.1%</b>
<b>522-20-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>1,036,000</b>	<b>1,257,405</b>	<b>221,405</b>	<b>21.4%</b>
	<b>TOTAL OPERATIONS</b>	<b>22,399,957</b>	<b>25,388,044</b>	<b>2,988,087</b>	<b>13.3%</b>

SOUTH KING FIRE - 2024 BUDGET

DIVISION: BATTALION CHIEFS		2023	2024	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	9,888	9,888	0	0.0%
	OVERTIME HOURS	1,700	1,700	0	0.0%
	<b>TOTAL PAID HOURS</b>	<b>11,588</b>	<b>11,588</b>	<b>0</b>	<b>0.0%</b>
522-21-10-101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-
522-21-10-102	REGULAR SALARIES	707,324	753,325	46,001	6.5%
522-21-10-103	OVERTIME SALARIES	182,411	194,274	11,863	6.5%
522-21-10-109	WELLNESS INCENTIVE	0	0	0	-
<b>522-21-10</b>	<b>TOTAL SALARIES</b>	<b>889,735</b>	<b>947,598</b>	<b>57,863</b>	<b>6.5%</b>
522-21-20-131	LIFE INSURANCE	1,477	1,581	104	7.0%
522-21-20-132	LABOR & INDUSTRIES	11,573	19,806	8,233	71.1%
522-21-20-133	MEDICAL/DENTAL	0	0	0	-
522-21-20-134	PENSIONS FULL TIME	48,097	49,627	1,530	3.2%
522-21-20-136	DEFERRED COMPENSATION	17,763	21,672	3,909	22.0%
522-21-20-138	MEDICARE	10,514	11,237	723	6.9%
522-21-20-139	SOCIAL SECURITY	0	0	0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>89,424</b>	<b>103,923</b>	<b>14,499</b>	<b>16.2%</b>
<b>522-21-20</b>	<b>TOTAL BENEFITS</b>	<b>89,424</b>	<b>103,923</b>	<b>14,499</b>	<b>16.2%</b>
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
	<b>TOTAL SMALL EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>522-21-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
522-21-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	8,000	8,000	0	0.0%
522-21-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>522-21-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL BATTALION CHIEFS</b>	<b>987,159</b>	<b>1,059,521</b>	<b>72,362</b>	<b>7.3%</b>

SOUTH KING FIRE - 2024 BUDGET

DIVISION: EMS		2023 BUDGET	2024 BUDGET	VARIANCE	
ACCT- CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	0	0	0	-
	TOTAL PAID HOURS	0	0	0	-
<b>522-24-10</b>	<b>TOTAL SALARIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	0	0	0	-
<b>522-24-20</b>	<b>TOTAL BENEFITS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
	TOTAL MISCELLANEOUS SUPPLIES	0	0	0	-
	TOTAL REPAIR PARTS	0	0	0	-
	TOTAL SMALL EQUIPMENT	0	0	0	-
<b>522-24-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
	TOTAL OUTSIDE TRAINING	0	0	0	-
522-24-41-587	CLINICAL REVIEWS	30,000	0	-30,000	-100.0%
	TOTAL MISCELLANEOUS SERVICES	30,000	0	-30,000	-100.0%
	TOTAL MAINTENANCE SERVICES	0	0	0	-
	TOTAL CONTRACT SERVICES	0	0	0	-
<b>522-24-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>30,000</b>	<b>0</b>	<b>-30,000</b>	<b>-100.0%</b>
	<b>TOTAL EMS</b>	<b>30,000</b>	<b>0</b>	<b>-30,000</b>	<b>-100.0%</b>

SOUTH KING FIRE - 2024 BUDGET

DIVISION:	SPECIAL TEAMS - RESCUE	2023	2024	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	540	540	0	0.0%
	RESPONSE OVERTIME HOURS	180	180	0	0.0%
	TOTAL OVERTIME HOURS	720	720	0	0.0%
	TOTAL PAID HOURS	720	720	0	0.0%
522-22-10-103	OVERTIME SALARIES	51,692	55,047	3,355	6.5%
522-22-10-107	PREMIUM PAY	35,477	38,528	3,051	8.6%
<b>522-22-10</b>	<b>TOTAL SALARIES</b>	<b>87,169</b>	<b>93,575</b>	<b>6,406</b>	<b>7.3%</b>
522-22-20-134	PENSIONS FULL TIME	4,620	4,791	171	3.7%
522-22-20-138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	4,620	4,791	171	3.7%
<b>522-22-20</b>	<b>TOTAL BENEFITS</b>	<b>4,620</b>	<b>4,791</b>	<b>171</b>	<b>3.7%</b>
522-22-35-431	RESCUE EQUIP	20,000	21,200	1,200	6.0%
	TOTAL SMALL EQUIPMENT	20,000	21,200	1,200	6.0%
<b>522-22-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>20,000</b>	<b>21,200</b>	<b>1,200</b>	<b>6.0%</b>
522-22-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	18,000	18,000	0	0.0%
522-22-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	18,000	18,000	0	0.0%
522-22-48-701	MISC- EQUIP- MAINTENANCE	1,000	1,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	1,000	1,000	0	0.0%
<b>522-22-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>19,000</b>	<b>19,000</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL RESCUE:</b>	<b>130,789</b>	<b>138,566</b>	<b>7,777</b>	<b>5.9%</b>

DIVISION:	SPECIAL TEAMS - MARINE	2023	2024	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	384	432	48	12.5%
	INSTRUCTOR OVERTIME HOURS	0	132	132	-
	TOTAL OVERTIME HOURS	384	564	180	46.9%
	TOTAL PAID HOURS	384	564	180	46.9%
522-27-10-103	OVERTIME - TRAINING	27,569	33,028	5,459	19.8%
522-27-10-104	OVERTIME - INSTRUCTORS	0	10,092	10,092	-
522-27-10-107	PREMIUM PAY	35,477	38,528	3,051	8.6%
<b>522-27-10</b>	<b>TOTAL SALARIES</b>	<b>63,046</b>	<b>81,648</b>	<b>18,602</b>	<b>29.5%</b>
522-27-20-134	PENSIONS FULL TIME	1,461	1,691	230	15.7%
522-27-20-138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,461	1,691	230	15.7%
<b>522-27-20</b>	<b>TOTAL BENEFITS</b>	<b>1,461</b>	<b>1,691</b>	<b>230</b>	<b>15.7%</b>
522-27-35-431	MARINE EQUIP	10,400	10,400	0	0.0%
	TOTAL SMALL EQUIPMENT	10,400	10,400	0	0.0%
<b>522-27-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>10,400</b>	<b>10,400</b>	<b>0</b>	<b>0.0%</b>
522-27-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	14,000	14,000	0	0.0%
522-27-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	14,000	14,000	0	0.0%
522-27-48-701	MISC- EQUIP- MAINTENANCE	1,600	1,600	0	0.0%
	TOTAL MAINTENANCE SERVICES	1,600	1,600	0	0.0%
<b>522-27-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>15,600</b>	<b>15,600</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL MARINE:</b>	<b>90,507</b>	<b>109,339</b>	<b>18,832</b>	<b>20.8%</b>

DIVISION: SPECIAL TEAMS - HAZMAT		2023	2024	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	356	432	76	21.3%
	RESPONSE OVERTIME HOURS	120	120	0	0.0%
	OVERTIME HOURS	476	552	76	16.0%
	<b>TOTAL PAID HOURS</b>	<b>476</b>	<b>552</b>	<b>76</b>	<b>16.0%</b>
522-25-10-103	OVERTIME SALARIES	34,174	42,203	8,029	23.5%
522-25-10-107	PREMIUM PAY	35,477	38,528	3,051	8.6%
<b>522-25-10</b>	<b>TOTAL SALARIES</b>	<b>69,651</b>	<b>80,731</b>	<b>11,080</b>	<b>15.9%</b>
522-25-20-134	PENSIONS FULL TIME	1,811	2,161	350	19.3%
522-25-20-138	MEDICARE	0	0	0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>1,811</b>	<b>2,161</b>	<b>350</b>	<b>19.3%</b>
<b>522-25-20</b>	<b>TOTAL BENEFITS</b>	<b>1,811</b>	<b>2,161</b>	<b>350</b>	<b>19.3%</b>
522-25-35-418	HAZ MAT PROTECTION/EQUIPMENT	22,780	25,058	2,278	10.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>22,780</b>	<b>25,058</b>	<b>2,278</b>	<b>10.0%</b>
<b>522-25-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>22,780</b>	<b>25,058</b>	<b>2,278</b>	<b>10.0%</b>
522-25-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	10,000	10,000	0	0.0%
522-25-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.0%</b>
522-25-48-701	MISC- EQUIP- MAINTENANCE	2,000	2,000	0	0.0%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.0%</b>
<b>526-25-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL HAZMAT</b>	<b>106,242</b>	<b>119,950</b>	<b>13,708</b>	<b>12.9%</b>

DIVISION: SWIMMERS UNIT		2023	2024	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	456	456	0	0.0%
	INSTRUCTORS OVERTIME HOURS	0	120	120	-
	OVERTIME HOURS	456	576	120	26.3%
	<b>TOTAL PAID HOURS</b>	<b>456</b>	<b>576</b>	<b>120</b>	<b>26.3%</b>
522-28-10-103	TRAINING OVERTIME SALARIES	32,738	34,863	2,125	6.5%
522-28-10-104	INSTRUCTOR OVERTIME SALARIES	0	9,174	9,174	-
522-28-10-107	PREMIUM PAY	26,608	36,120	9,512	35.7%
<b>522-28-10</b>	<b>TOTAL SALARIES</b>	<b>59,346</b>	<b>80,158</b>	<b>20,812</b>	<b>35.1%</b>
522-28-20-134	PENSIONS FULL TIME	1,735	1,785	50	2.9%
522-28-20-138	MEDICARE	0	0	0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>1,735</b>	<b>1,785</b>	<b>50</b>	<b>2.9%</b>
<b>522-28-20</b>	<b>TOTAL BENEFITS</b>	<b>1,735</b>	<b>1,785</b>	<b>50</b>	<b>2.9%</b>
522-28-35-413	SWIMMER EQUIPMENT	5,650	5,650	0	0.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>5,650</b>	<b>5,650</b>	<b>0</b>	<b>0.0%</b>
<b>522-28-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>5,650</b>	<b>5,650</b>	<b>0</b>	<b>0.0%</b>
522-28-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	0	0	0	-
522-28-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
522-28-48-701	MISC- EQUIP- MAINTENANCE	0	0	0	-
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>526-28-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
	<b>TOTAL SWIMMERS</b>	<b>66,731</b>	<b>87,593</b>	<b>20,862</b>	<b>31.3%</b>

DIVISION: HEALTH & SAFETY		2023	2024	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	320	320	0	0.0%
	<b>TOTAL PAID HOURS</b>	<b>320</b>	<b>320</b>	<b>0</b>	<b>0.0%</b>
522-23-10-102	REGULAR SALARIES	0	0	0	-
522-23-10-103	OVERTIME SALARIES	22,974	24,465	1,491	6.5%
<b>522-23-10</b>	<b>TOTAL SALARIES</b>	<b>22,974</b>	<b>24,465</b>	<b>1,491</b>	<b>6.5%</b>
522-23-21-166	VACCINES	4,125	0	-4,125	-100.0%
522-23-21-167	MEDICAL EXAMS (WELLNESS)	105,000	105,000	0	0.0%
522-23-21-169	MEDICAL EXAMS (DUTY FITNESS)	2,000	2,000	0	0.0%
522-23-21-170	PEER SUPPORT - OFFSITE CLINICS/PROGRAM	12,500	23,300	10,800	86.4%
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>111,125</b>	<b>107,000</b>	<b>-4,125</b>	<b>-3.7%</b>
<b>522-23-20</b>	<b>TOTAL BENEFITS</b>	<b>123,625</b>	<b>130,300</b>	<b>6,675</b>	<b>5.4%</b>
522-23-31-328	EQUIP/REPAIR PARTS	0	0	0	-
522-23-35-432	GYM EQUIPMENT	10,000	10,000	0	0.0%
	<b>TOTAL REPAIR PARTS</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.0%</b>
<b>522-23-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.0%</b>
522-23-41-587	INSTRUCTORS (OUTSIDE)	0	0	0	-
522-23-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	21,000	21,000	0	0.0%
522-23-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
522-23-48-701	FITNESS EQUIP- MAINTENANCE	7,800	7,800	0	0.0%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>28,800</b>	<b>28,800</b>	<b>0</b>	<b>0.0%</b>
<b>522-23-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>28,800</b>	<b>28,800</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL HEALTH &amp; SAFETY</b>	<b>185,399</b>	<b>193,565</b>	<b>8,166</b>	<b>4.4%</b>

SOUTH KING FIRE - 2024 BUDGET

DIVISION: FIRE MARSHAL OFFICE		2023	2024	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	18,716	18,716	0	0.0%
	OVERTIME HOURS	120	120	0	0.0%
	<b>TOTAL PAID HOURS</b>	<b>18,836</b>	<b>18,836</b>	<b>0</b>	<b>0.0%</b>
522-30-10-101	HOLIDAY / VACATION SELL-BACKS	5,700	5,700	0	0.0%
522-30-10-102	REGULAR SALARIES	1,065,526	1,097,838	32,312	3.0%
522-30-10-103	OVERTIME SALARIES	10,247	10,558	311	3.0%
522-30-10-109	WELLNESS INCENTIVE	0	0	0	-
<b>522-30-10</b>	<b>TOTAL SALARIES</b>	<b>1,081,473</b>	<b>1,114,096</b>	<b>32,623</b>	<b>3.0%</b>
522-30-20-131	LIFE INSURANCE	2,250	2,338	88	3.9%
522-30-20-132	LABOR & INDUSTRIES	15,388	26,060	10,672	69.3%
522-30-20-133	MEDICAL/DENTAL	0	0	0	-
522-30-20-134	PENSIONS FULL TIME	77,594	75,037	-2,557	-3.3%
522-30-20-136	DEFERRED COMPENSATION	39,966	48,762	8,796	22.0%
522-30-20-138	MEDICARE	16,018	16,614	596	3.7%
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>151,216</b>	<b>168,810</b>	<b>17,594</b>	<b>11.6%</b>
<b>522-30-20</b>	<b>TOTAL BENEFITS</b>	<b>151,216</b>	<b>168,810</b>	<b>17,594</b>	<b>11.6%</b>
522-30-31-279	CODE BOOKS	4,140	4,140	0	0.0%
522-30-31-281	REFERENCE BOOKS	550	550	0	0.0%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>4,690</b>	<b>4,690</b>	<b>0</b>	<b>0.0%</b>
522-30-35-416	FURNITURE & FURNISHINGS	0	0	0	-
522-30-35-420	TOOLS	500	500	0	0.0%
522-30-35-434	INSPECTOR EQUIPMENT	1,000	2,000	1,000	100.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>1,500</b>	<b>2,500</b>	<b>1,000</b>	<b>66.7%</b>
<b>522-30-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>6,190</b>	<b>7,190</b>	<b>1,000</b>	<b>16.2%</b>
522-30-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	18,425	24,875	6,450	35.0%
522-30-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>18,425</b>	<b>24,875</b>	<b>6,450</b>	<b>35.0%</b>
522-30-44-601	KING COUNTY INVESTIGATION SERVICES	95,040	108,110	13,070	13.8%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>95,040</b>	<b>108,110</b>	<b>13,070</b>	<b>13.8%</b>
522-30-48-701	MISC- EQUIP- MAINTENANCE	200	200	0	0.0%
522-30-48-760	CITY OF FEDERAL WAY M&O	8,190	8,190	0	0.0%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>8,390</b>	<b>8,390</b>	<b>0</b>	<b>0.0%</b>
<b>522-30-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>121,855</b>	<b>141,375</b>	<b>19,520</b>	<b>16.0%</b>
	<b>TOTAL FIRE MARSHAL OFFICE</b>	<b>1,360,734</b>	<b>1,431,472</b>	<b>70,738</b>	<b>5.2%</b>

SOUTH KING FIRE - 2024 BUDGET

DIVISION: COMMUNITY AFFAIRS		2023	2024	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	4,159	2,080	-2,079	-50.0%
	OVERTIME HOURS	120	240	120	100.0%
	<b>TOTAL PAID HOURS</b>	<b>4,279</b>	<b>2,320</b>	<b>-1,959</b>	<b>-45.8%</b>
522-35-10-101	HOLIDAY / VACATION SELL-BACKS	2,400	2,400	0	0.0%
522-35-10-102	REGULAR SALARIES	276,056	160,132	-115,924	-42.0%
522-35-10-103	OVERTIME SALARIES	21,615	31,349	9,734	45.0%
522-35-10-109	WELLNESS INCENTIVE	0	0	0	-
<b>522-35-10</b>	<b>TOTAL SALARIES</b>	<b>300,071</b>	<b>193,881</b>	<b>-106,190</b>	<b>-35.4%</b>
522-35-20-131	LIFE INSURANCE	581	339	-242	-41.7%
522-35-20-132	LABOR & INDUSTRIES	5,786	4,952	-835	-14.4%
522-35-20-133	MEDICAL/DENTAL	0	0	0	-
522-35-20-134	PENSIONS FULL TIME	16,247	10,081	-6,166	-38.0%
522-35-20-136	DEFERRED COMPENSATION	8,881	5,418	-3,463	-39.0%
522-35-20-138	MEDICARE	4,445	2,855	-1,590	-35.8%
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>35,940</b>	<b>23,644</b>	<b>-12,296</b>	<b>-34.2%</b>
<b>522-35-20</b>	<b>TOTAL BENEFITS</b>	<b>35,940</b>	<b>23,644</b>	<b>-12,296</b>	<b>-34.2%</b>
522-35-31-278	AUDIO/VISUAL AIDS	3,000	3,000	0	0.0%
522-35-31-286	EDUCATIONAL PROGRAM SUPPLIES	20,000	30,000	10,000	50.0%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>23,000</b>	<b>33,000</b>	<b>10,000</b>	<b>43.5%</b>
522-35-35-412	HAND TOOLS	0	0	0	-
	<b>TOTAL SMALL EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>522-35-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>23,000</b>	<b>33,000</b>	<b>10,000</b>	<b>43.5%</b>
522-35-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	10,000	10,000	0	0.0%
522-35-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.0%</b>
522-35-41-597	EDUCATIONAL PROGRAMS/SOCIAL MEDIA	0	5,000	5,000	-
522-35-41-608	CPR / FIRST AID	0	5,000	5,000	-
522-35-41-613	CERT PROGRAM	0	0	0	-
522-35-44-580	ADVERTISING	5,000	15,000	10,000	200.0%
522-35-44-603	SPECIAL PROGRAMS - EXPLORER POST 39	20,000	20,000	0	0.0%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>25,000</b>	<b>45,000</b>	<b>20,000</b>	<b>80.0%</b>
522-35-48-701	MISC- EQUIP- MAINTENANCE	1,000	1,000	0	0.0%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0.0%</b>
<b>522-35-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>36,000</b>	<b>56,000</b>	<b>20,000</b>	<b>55.6%</b>
	<b>TOTAL COMMUNITY AFFAIRS</b>	<b>395,011</b>	<b>306,526</b>	<b>-88,485</b>	<b>-22.4%</b>

SOUTH KING FIRE - 2024 BUDGET

DIVISION: MOBILE INTEGRATED HEALTH (MIH)		2023	2024	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	1,560	4,679	3,119	199.9%
	OVERTIME HOURS	300	300	0	0.0%
	<b>TOTAL PAID HOURS</b>	<b>1,860</b>	<b>4,979</b>	<b>3,119</b>	<b>167.7%</b>
522-36-10-101	HOLIDAY / VACATION SELL-BACKS	1,200	1,200	0	0.0%
522-36-10-102	REGULAR SALARIES	70,808	288,724	217,916	307.8%
522-36-10-103	OVERTIME SALARIES	20,429	20,484	55	0.3%
522-36-10-109	WELLNESS INCENTIVE	0	0	0	-
<b>522-36-10</b>	<b>TOTAL SALARIES</b>	<b>92,437</b>	<b>310,409</b>	<b>217,972</b>	<b>235.8%</b>
522-36-20-131	LIFE INSURANCE	149	555	406	272.4%
522-36-20-132	LABOR & INDUSTRIES	231	977	746	322.7%
522-36-20-133	MEDICAL/DENTAL	0	0	0	-
522-36-20-134	PENSIONS FULL TIME	8,597	26,647	18,050	210.0%
522-36-20-136	DEFERRED COMPENSATION	2,498	13,884	11,386	455.8%
522-36-20-138	MEDICARE	1,359	4,250	2,891	212.7%
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>12,834</b>	<b>46,312</b>	<b>33,478</b>	<b>260.9%</b>
<b>522-36-20</b>	<b>TOTAL BENEFITS</b>	<b>12,834</b>	<b>46,312</b>	<b>33,478</b>	<b>260.9%</b>
522-36-31-270	MIH STARTUP COSTS	0	75,000		
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>0</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>
522-36-36-412	HAND TOOLS	50	0	-50	-100.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>50</b>	<b>0</b>	<b>-50</b>	<b>-100.0%</b>
<b>522-36-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>50</b>	<b>75,000</b>	<b>74,950</b>	<b>149900.0%</b>
522-36-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	0	10,000	10,000	-
522-36-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
522-36-44-603	SPECIAL PROGRAMS	0	20,000	20,000	-
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>
522-36-48-701	MISC- EQUIP- MAINTENANCE	0	0	0	-
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>522-36-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
	<b>TOTAL MIH</b>	<b>105,321</b>	<b>461,720</b>	<b>356,399</b>	<b>338.4%</b>

SOUTH KING FIRE - 2024 BUDGET

DIVISION: TRAINING		2023 BUDGET	2024 BUDGET	VARIANCE	
ACCT- CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	8,318	6,239	-2,079	-25.0%
	OVERTIME HOURS	700	700	0	0.0%
	<b>TOTAL PAID HOURS</b>	<b>9,018</b>	<b>6,939</b>	<b>-2,079</b>	<b>-23.1%</b>
522-40-10-101	HOLIDAY / VACATION SELL-BACKS	2,000	2,000	0	0.0%
522-40-10-102	REGULAR SALARIES	587,589	482,805	-104,784	-17.8%
522-40-10-103	OVERTIME SALARIES	74,169	81,257	7,088	9.6%
522-40-10-109	WELLNESS INCENTIVE	2,800	0	-2,800	-100.0%
<b>522-40-10</b>	<b>TOTAL SALARIES</b>	<b>666,558</b>	<b>566,062</b>	<b>-100,496</b>	<b>-15.1%</b>
522-40-20-131	LIFE INSURANCE	1,236	1,018	-218	-17.6%
522-40-20-132	LABOR & INDUSTRIES	11,573	14,855	3,282	28.4%
522-40-20-133	MEDICAL/DENTAL	0	0	0	-
522-40-20-134	PENSIONS FULL TIME	36,015	29,712	-6,303	-17.5%
522-40-20-136	DEFERRED COMPENSATION	17,763	16,254	-1,509	-8.5%
522-40-20-138	MEDICARE	8,718	7,176	-1,542	-17.7%
522-40-20-139	SOCIAL SECURITY	0	0	0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>75,305</b>	<b>69,015</b>	<b>-6,290</b>	<b>-8.4%</b>
<b>522-40-20</b>	<b>TOTAL BENEFITS</b>	<b>75,305</b>	<b>69,015</b>	<b>-6,290</b>	<b>-8.4%</b>
522-40-31-281	REFERENCE BOOKS	5,000	5,000	0	0.0%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.0%</b>
522-40-35-421	AUDIO/VISUAL EQUIP	2,000	0	-2,000	-100.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>2,000</b>	<b>0</b>	<b>-2,000</b>	<b>-100.0%</b>
<b>522-40-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>7,000</b>	<b>5,000</b>	<b>-2,000</b>	<b>-28.6%</b>
522-40-41-588	MISC REIMBURSABLE TRAINING	0	0	0	-
522-40-41-589	SKFTC - ANNUAL MEMBERSHIP (CONSORTIUM)	118,960	279,863	160,903	135.3%
522-40-41-591	SKFTC - TACTICAL ATHLETE/REBOUND	46,500	46,500	0	0.0%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>165,460</b>	<b>326,363</b>	<b>160,903</b>	<b>97.2%</b>
522-40-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	18,000	0	-18,000	-100.0%
522-40-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>18,000</b>	<b>0</b>	<b>-18,000</b>	<b>-100.0%</b>
522-40-45-622	PORTABLE SANITATION SERVICES	4,300	4,300	0	0.0%
	<b>TOTAL RENTAL SERVICE</b>	<b>4,300</b>	<b>4,300</b>	<b>0</b>	<b>0.0%</b>
522-40-48-701	MISC- EQUIP- MAINTENANCE	500	0	-500	-100.0%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>500</b>	<b>0</b>	<b>-500</b>	<b>-100.0%</b>
<b>522-40-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>188,260</b>	<b>330,663</b>	<b>142,403</b>	<b>75.6%</b>
	<b>TOTAL TRAINING</b>	<b>937,123</b>	<b>970,740</b>	<b>33,617</b>	<b>3.6%</b>

SOUTH KING FIRE - 2024 BUDGET

DIVISION:	BUSINESS OPERATIONS - FACILITIES	2023	2024	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	6,239	6,239	0	0.0%
	OVERTIME HOURS	216	345	129	59.7%
	<b>TOTAL PAID HOURS</b>	<b>6,455</b>	<b>6,584</b>	<b>129</b>	<b>2.0%</b>
522-50-10-101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-
522-50-10-102	REGULAR SALARIES	280,848	291,133	10,285	3.7%
522-50-10-103	OVERTIME SALARIES	15,272	25,303	10,031	65.7%
522-50-10-109	WELLNESS INCENTIVE	500	0	-500	-100.0%
<b>522-50-10</b>	<b>TOTAL SALARIES</b>	<b>296,620</b>	<b>316,437</b>	<b>19,817</b>	<b>6.7%</b>
522-50-20-131	LIFE INSURANCE	600	628	28	4.7%
522-50-20-132	LABOR & INDUSTRIES	5,592	8,801	3,209	57.4%
522-50-20-133	MEDICAL/DENTAL	0	0	0	-
522-50-20-134	PENSIONS FULL TIME	31,718	31,240	-478	-1.5%
522-50-20-136	DEFERRED COMPENSATION	13,322	16,254	2,932	22.0%
522-50-20-138	MEDICARE	4,265	4,457	192	4.5%
522-50-20-139	SOCIAL SECURITY	0	0	0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>55,497</b>	<b>61,380</b>	<b>5,883</b>	<b>10.6%</b>
<b>522-50-20</b>	<b>TOTAL BENEFITS</b>	<b>55,497</b>	<b>61,380</b>	<b>5,883</b>	<b>10.6%</b>
522-50-31-272	UNIFORMS	1,000	1,500	500	50.0%
522-50-31-275	OFFICE SUPPLIES	0	0	0	-
522-50-31-287	GROUNDS MAINT- SUPPLIES	19,800	15,000	-4,800	-24.2%
522-50-31-289	BLDG- MTLs & SUPPLIES	20,000	20,000	0	0.0%
522-50-31-291	ELECTRICAL SUPPLIES	6,000	8,000	2,000	33.3%
522-50-31-292	PAINT & PAINTING SUPPLIES	3,000	3,000	0	0.0%
522-50-31-293	PLUMBING SUPPLIES	5,000	5,000	0	0.0%
522-50-31-294	MATTRESS REPLACEMENTS	9,000	8,000	-1,000	-11.1%
522-50-31-295	HVAC SUPPLIES	0	8,000	8,000	-
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>63,800</b>	<b>68,500</b>	<b>4,700</b>	<b>7.4%</b>
522-50-35-423	SHOP TOOLS	3,000	6,000	3,000	100.0%
522-50-35-424	GENERATORS	0	0	0	-
	<b>TOTAL SMALL EQUIPMENT</b>	<b>3,000</b>	<b>6,000</b>	<b>3,000</b>	<b>100.0%</b>
<b>522-50-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>66,800</b>	<b>74,500</b>	<b>7,700</b>	<b>11.5%</b>
522-50-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	12,000	10,000	-2,000	-16.7%
522-50-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	9,200	7,600	-1,600	-17.4%
	<b>TOTAL OUTSIDE TRAINING</b>	<b>21,200</b>	<b>17,600</b>	<b>-3,600</b>	<b>-17.0%</b>
522-50-41-600	ENGINEERING SERVICES	500	500	0	0.0%
522-50-41-601	ARCHITECTURAL SERVICES	500	500	0	0.0%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0.0%</b>
522-50-45-621	MISC- EQUIP RENTAL	5,000	5,000	0	0.0%
	<b>TOTAL RENTAL SERVICES</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.0%</b>
522-50-48-701	MISC- EQUIP- MAINTENANCE	1,688	1,688	0	0.0%
522-50-48-707	DUCT CLEANING	5,000	8,500	3,500	70.0%
522-50-48-708	APPLIANCE CLEANING (HOODS)	5,000	6,000	1,000	20.0%
522-50-48-709	APPLIANCE REPAIR/REPLACE	15,000	13,000	-2,000	-13.3%
522-50-48-710	GROUNDS/FACILITIES MAINTENANCE	25,000	25,000	0	0.0%
522-50-48-711	CARPET CLEANING	8,000	8,000	0	0.0%
522-50-48-712	BAY DOORS/GATE REPAIRS	20,000	20,000	0	0.0%
522-50-48-713	ELECTRICAL REPAIR	12,500	5,000	-7,500	-60.0%
522-50-48-714	GLAZIER	1,148	1,148	0	0.0%
522-50-48-715	LOCKSMITH	3,750	3,750	0	0.0%
522-50-48-716	PLUMBING	2,000	2,000	0	0.0%
522-50-48-717	TRAFFIC CONTROL/SIGNS	459	459	0	0.0%
522-50-48-718	WEED CONTROL	0	0	0	-
522-50-48-719	ROOF/REPAIR	3,000	0	-3,000	-100.0%
522-50-48-720	CATCH BASIN CLEANING	0	0	0	-
522-50-48-721	PEST CONTROL	1,281	2,000	719	56.1%
522-50-48-722	ALARM SYSTEMS MONITORING	17,800	6,000	-11,800	-66.3%
522-50-48-723	FIRE SYSTEMS TESTING/REPAIR	5,000	16,800	11,800	236.0%
522-50-48-724	PERMITS	563	0	-563	-100.0%
522-50-48-731	FUELING STATIONS	3,000	3,000	0	0.0%
522-50-48-732	GENERATORS	6,500	10,000	3,500	53.8%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>136,689</b>	<b>132,345</b>	<b>-4,344</b>	<b>-3.2%</b>
522-50-49-762	JANITORIAL SERVICES	17,000	21,000	4,000	23.5%
522-50-49-758	GROUNDS MAINT- CONTRACT	72,666	74,846	2,180	3.0%
	<b>TOTAL CONTRACT SERVICES</b>	<b>89,666</b>	<b>95,846</b>	<b>6,180</b>	<b>6.9%</b>
<b>522-50-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>253,555</b>	<b>251,791</b>	<b>-1,764</b>	<b>-0.7%</b>
	<b>TOTAL FACILITIES</b>	<b>672,472</b>	<b>704,108</b>	<b>31,636</b>	<b>4.7%</b>

SOUTH KING FIRE - 2024 BUDGET

DIVISION:	BUSINESS OPERATIONS - FLEET MAINTENANCE	2023	2024	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	8,318	8,318	0	0.0%
	OVERTIME HOURS	120	144	24	20.0%
	<b>TOTAL PAID HOURS</b>	<b>8,438</b>	<b>8,462</b>	<b>24</b>	<b>0.3%</b>
522-60-10-101	HOLIDAY / VACATION SELL-BACKS	2,000	2,000	0	0.0%
522-60-10-102	REGULAR SALARIES	429,623	468,226	38,603	9.0%
522-60-10-103	OVERTIME SALARIES	9,297	12,158	2,861	30.8%
522-60-10-109	WELLNESS INCENTIVE	2,200	2,200	0	0.0%
<b>522-60-10</b>	<b>TOTAL SALARIES</b>	<b>443,120</b>	<b>484,584</b>	<b>41,464</b>	<b>9.4%</b>
522-60-20-131	LIFE INSURANCE	914	1,000	86	9.4%
522-60-20-132	LABOR & INDUSTRIES	7,456	11,734	4,278	57.4%
522-60-20-133	MEDICAL/DENTAL	0	0	0	-
522-60-20-134	PENSIONS FULL TIME	46,810	47,143	333	0.7%
522-60-20-136	DEFERRED COMPENSATION	17,763	21,672	3,909	22.0%
522-60-20-138	MEDICARE	6,427	7,044	617	9.6%
522-60-20-139	SOCIAL SECURITY				
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>79,370</b>	<b>88,592</b>	<b>9,222</b>	<b>11.6%</b>
<b>522-60-20</b>	<b>TOTAL BENEFITS</b>	<b>79,370</b>	<b>88,592</b>	<b>9,222</b>	<b>11.6%</b>
522-60-31-272	UNIFORMS	2,000	2,000	0	0.0%
522-60-31-299	CLEANERS & FLUIDS	3,200	3,200	0	0.0%
522-60-31-301	SHOP TOWELS/RAGS	500	500	0	0.0%
522-60-31-302	WELDING SUPPLIES	400	400	0	0.0%
522-60-31-303	OILS & LUBRICANTS	8,500	8,500	0	0.0%
522-60-31-305	MARINE	0	0	0	-
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>14,600</b>	<b>14,600</b>	<b>0</b>	<b>0.0%</b>
522-60-31-326	MISC- REPAIR PARTS	7,000	7,000	0	0.0%
522-60-31-333	AID CAR PARTS	5,000	6,000	1,000	20.0%
522-60-31-334	BATTERIES/AUTOMOTIVE	6,325	7,500	1,175	18.6%
522-60-31-335	LADDER TRUCK PARTS	15,000	0	-15,000	-100.0%
522-60-31-336	APPARATUS PARTS	63,000	78,000	15,000	23.8%
522-60-31-337	STAFF VEHICLE PARTS	8,400	8,400	0	0.0%
522-60-31-338	TIRES/RIM	29,000	29,000	0	0.0%
522-60-31-345	MARINE PARTS	4,000	6,000	2,000	50.0%
	<b>TOTAL REPAIR PARTS</b>	<b>137,725</b>	<b>141,900</b>	<b>4,175</b>	<b>3.0%</b>
522-60-35-423	SHOP TOOLS	12,000	12,000	0	0.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>	<b>0.0%</b>
<b>522-60-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>164,325</b>	<b>168,500</b>	<b>4,175</b>	<b>2.5%</b>
522-60-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	8,900	12,000	3,100	34.8%
522-60-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	14,000	14,000	0	0.0%
	<b>TOTAL OUTSIDE TRAINING</b>	<b>22,900</b>	<b>26,000</b>	<b>3,100</b>	<b>13.5%</b>
522-60-41-589	LAB TESTING	3,000	4,000	1,000	33.3%
522-60-49-590	TOWING	2,000	4,500	2,500	125.0%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>5,000</b>	<b>8,500</b>	<b>3,500</b>	<b>70.0%</b>
522-60-47-729	WASTE DISPOSAL	2,500	3,000	500	20.0%
522-60-48-701	MISC- EQUIP- MAINTENANCE	10,000	10,000	0	0.0%
522-60-48-725	OPTICOM EMITTERS	0	0	0	-
522-60-48-726	TIRE REPAIR AND ALIGNMENT	0	0	0	-
522-60-48-727	VEHICLE/MAINT	52,000	52,000	0	0.0%
522-60-48-728	VEHICLES/MAJOR OVERHAUL	0	0	0	-
522-60-48-730	WELDING	500	0	-500	-100.0%
522-60-48-737	MARINE REPAIRS	12,000	14,000	2,000	16.7%
522-60-48-738	ACCIDENT REPAIRS	4,000	4,000	0	0.0%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>81,000</b>	<b>83,000</b>	<b>2,000</b>	<b>2.5%</b>
<b>522-60-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>108,900</b>	<b>117,500</b>	<b>8,600</b>	<b>7.9%</b>
	<b>TOTAL FLEET MAINTENANCE</b>	<b>795,715</b>	<b>859,177</b>	<b>63,462</b>	<b>8.0%</b>

SOUTH KING FIRE - 2024 BUDGET

DIVISION: BUSINESS OPERATIONS - LOGISTICS		2023 BUDGET	2024 BUDGET	VARIANCE	
ACCT- CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	4,159	4,159	0	0.0%
	OVERTIME HOURS	60	60	0	0.0%
	<b>TOTAL PAID HOURS</b>	<b>4,219</b>	<b>4,219</b>	<b>0</b>	<b>0.0%</b>
522-70-10-101	HOLIDAY / VACATION SELL-BACKS	3,150	3,150	0	0.0%
522-70-10-102	REGULAR SALARIES	236,595	249,282	12,687	5.4%
522-70-10-103	OVERTIME SALARIES	6,621	7,243	622	9.4%
522-70-10-109	WELLNESS INCENTIVE	0	0	0	-
<b>522-70-10</b>	<b>TOTAL SALARIES</b>	<b>246,366</b>	<b>259,674</b>	<b>13,308</b>	<b>5.4%</b>
522-70-20-131	LIFE INSURANCE	459	490	31	6.7%
522-70-20-132	LABOR & INDUSTRIES	495	590	95	19.1%
522-70-20-133	MEDICAL/DENTAL	0	0	0	-
522-70-20-134	PENSIONS FULL TIME	7,269	6,648	-621	-8.5%
522-70-20-136	DEFERRED COMPENSATION	8,881	10,836	1,955	22.0%
522-70-20-138	MEDICARE	0	0	0	-
522-70-20-139	SOCIAL SECURITY			0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>17,104</b>	<b>18,563</b>	<b>1,459</b>	<b>8.5%</b>
<b>522-70-20</b>	<b>TOTAL BENEFITS</b>	<b>17,104</b>	<b>18,563</b>	<b>1,459</b>	<b>8.5%</b>
522-70-31-261	MISC- SUPPLIES	2,050	2,050	0	0.0%
522-70-31-262	BATTERIES	3,200	3,200	0	0.0%
522-70-31-264	PERSONAL PROTECTION EQUIPMENT (PPE)	160,000	200,000	40,000	25.0%
522-70-31-266	EXTINGUISHERS & SUPPLIES	600	850	250	41.7%
522-70-31-271	MEDICAL SUPPLIES	90,000	100,000	10,000	11.1%
522-70-31-272	UNIFORMS	105,000	115,000	10,000	9.5%
522-70-31-273	DISASTER SUPPLIES	13,000	13,000	0	0.0%
522-70-31-274	PASSPORT	2,500	2,000	-500	-20.0%
522-70-31-275	OFFICE SUPPLIES	12,000	13,500	1,500	12.5%
522-70-31-282	DEFIBRILLATOR SUPPLIES	0	0	0	-
522-70-31-290	CLEANING & SANITATION	38,500	40,500	2,000	5.2%
522-70-31-306	EMS SUPPLIES	6,000	6,000	0	0.0%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>432,850</b>	<b>496,100</b>	<b>63,250</b>	<b>14.6%</b>
522-70-31-328	EQUIP- REPAIR PARTS	1,400	1,400	0	0.0%
522-70-31-329	EXTINGUISHER/HYDRO REPAIR PARTS	500	500	0	0.0%
522-70-31-330	HOSE REPAIR PARTS	1,450	1,200	-250	-17.2%
522-70-31-331	HYDRANT/TEST PARTS	3,500	4,500	1,000	28.6%
522-70-31-332	DEFIBRILLATOR REPAIR PARTS	3,000	3,000	0	0.0%
	<b>TOTAL REPAIR PARTS</b>	<b>9,850</b>	<b>10,600</b>	<b>750</b>	<b>7.6%</b>
522-70-35-411	FIREFIGHTING EQUIP	50,000	50,000	0	0.0%
522-70-35-412	HAND TOOLS	1,400	1,400	0	0.0%
522-70-35-413	WILDLAND EQUIP	8,000	10,000	2,000	25.0%
522-70-35-414	MEDICAL EQUIPMENT	20,000	20,000	0	0.0%
522-70-35-416	FURNITURE & FURNISHINGS	6,500	7,250	750	11.5%
522-70-35-423	SHOP TOOLS	1,500	1,000	-500	-33.3%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>87,400</b>	<b>89,650</b>	<b>2,250</b>	<b>2.6%</b>
<b>522-70-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>530,100</b>	<b>596,350</b>	<b>66,250</b>	<b>12.5%</b>
522-70-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	3,000	4,500	1,500	50.0%
522-70-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>3,000</b>	<b>4,500</b>	<b>1,500</b>	<b>50.0%</b>
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
522-70-48-701	MISC.- EQUIP/REPAIR	7,000	6,500	-500	-7.1%
522-70-48-704	EXTINGUISHER REPAIRS / SERVICE	7,500	8,200	700	9.3%
522-70-48-705	HOSE REPAIR/TESTING	15,000	15,200	200	1.3%
522-70-48-706	PPE REPAIR/SEWING	30,000	25,000	-5,000	-16.7%
522-70-48-707	SCBA / COMPRESSOR REPAIR	40,000	40,000	0	0.0%
522-70-49-572	INFECTIOUS WASTE DISPOSAL	900	1,200	300	33.3%
522-70-49-612	MEDICAL GASES	14,000	14,000	0	0.0%
522-70-49-751	DEFIB SERVICE CONTRACT	0	0	0	-
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>114,400</b>	<b>110,100</b>	<b>-4,300</b>	<b>-3.8%</b>
<b>522-70-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>117,400</b>	<b>114,600</b>	<b>-2,800</b>	<b>-2.4%</b>
	<b>TOTAL LOGISTICS</b>	<b>910,970</b>	<b>989,187</b>	<b>78,217</b>	<b>8.6%</b>

SOUTH KING FIRE - 2024 BUDGET

DIVISION:	BUSINESS OPERATIONS - INFORMATION TECHNOLOGY	2023	2024	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	6,239	10,118	3,879	62.2%
	OVERTIME HOURS	280	280	0	0.0%
	<b>TOTAL PAID HOURS</b>	<b>6,519</b>	<b>10,398</b>	<b>3,879</b>	<b>59.5%</b>
522-85-10-101	HOLIDAY / VACATION SELL-BACKS	3,000	3,000	0	0.0%
522-85-10-102	REGULAR SALARIES	260,760	483,629	222,869	85.5%
522-85-10-103	OVERTIME SALARIES	12,417	19,133	6,716	54.1%
522-85-10-109	WELLNESS INCENTIVE	1,000	1,000	0	0.0%
<b>522-85-10</b>	<b>TOTAL SALARIES</b>	<b>277,177</b>	<b>506,763</b>	<b>229,586</b>	<b>82.8%</b>
522-85-20-131	LIFE INSURANCE	559	1,030	471	84.3%
522-85-20-132	LABOR & INDUSTRIES	692	1,735	1,043	150.7%
522-85-20-133	MEDICAL/DENTAL	0	0	0	-
522-85-20-134	PENSIONS FULL TIME	28,752	39,408	10,656	37.1%
522-85-20-136	DEFERRED COMPENSATION	13,322	21,672	8,350	62.7%
522-85-20-138	MEDICARE	3,974	5,410	1,436	36.1%
522-85-20-139	SOCIAL SECURITY	0	0	0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>47,299</b>	<b>69,254</b>	<b>21,955</b>	<b>46.4%</b>
<b>522-85-20</b>	<b>TOTAL BENEFITS</b>	<b>47,299</b>	<b>69,254</b>	<b>21,955</b>	<b>46.4%</b>
522-85-31-276	GIS PROGRAM - COMPLEX MAPS	5,000	5,000	0	0.0%
522-85-31-297	TECHNOLOGY SUPPLIES	15,000	20,000	5,000	33.3%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>20,000</b>	<b>25,000</b>	<b>5,000</b>	<b>25.0%</b>
522-85-31-339	RADIO REPAIR PARTS	3,000	3,000	0	0.0%
522-85-31-340	BATTERIES	3,000	3,000	0	0.0%
522-85-31-341	NETWORK INFRASTRUCTURE PARTS	3,200	3,200	0	0.0%
522-85-31-342	COMPUTER WORKSTATION PARTS	1,400	1,400	0	0.0%
522-85-31-343	MOBILE DEVICE REPAIR PARTS	1,000	1,000	0	0.0%
	<b>TOTAL REPAIR PARTS</b>	<b>11,600</b>	<b>11,600</b>	<b>0</b>	<b>0.0%</b>
522-85-35-417	OFFICE MACHINES	5,000	5,000	0	0.0%
522-85-35-423	SHOP TOOLS	500	500	0	0.0%
522-85-35-426	PAGERS	1,000	5,000	4,000	400.0%
522-85-35-429	SERVER SOFTWARE	2,000	2,000	0	0.0%
522-85-35-430	CLIENT SOFTWARE	4,000	4,000	0	0.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>12,500</b>	<b>16,500</b>	<b>4,000</b>	<b>32.0%</b>
<b>522-85-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>44,100</b>	<b>53,100</b>	<b>9,000</b>	<b>20.4%</b>
522-85-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	21,300	21,300	0	0.0%
522-85-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>21,300</b>	<b>21,300</b>	<b>0</b>	<b>0.0%</b>
522-85-41-570	SOFTWARE AS A SERVICE (SAS)	3,240	0	-3,240	
522-85-41-571	MOBILE DATA CONNECTIVITY	30,750	32,500	1,750	5.7%
522-85-41-592	SOFTWARE CUSTOMIZATION	0	0	0	-
522-85-41-593	CONSULTANTS	55,000	30,000	-25,000	-45.5%
522-85-41-594	INTERNET - C3	1,500	1,500	0	0.0%
522-85-41-595	800 ACCESS FEES	82,368	77,532	-4,836	-5.9%
522-85-41-596	PSERN MAINTENANCE FEES	18,075	18,075	0	0.0%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>190,933</b>	<b>159,607</b>	<b>-31,326</b>	<b>-16.4%</b>
522-85-48-733	NETWORK INFRASTRUCTURE	23,330	23,330	0	0.0%
522-85-48-734	COMPUTER SERVICE MAINTENANCE	1,500	0	-1,500	-100.0%
522-85-48-735	NETWORK AND PHONE CONTRACTS	20,000	20,000	0	0.0%
522-85-48-736	RADIO MAINTENANCE	5,000	5,000	0	0.0%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>49,830</b>	<b>48,330</b>	<b>-1,500</b>	<b>-3.0%</b>
522-85-49-755	SOFTWARE CONTRACTS	203,715	350,000	146,285	71.8%
522-85-49-756	SECURITY ACCESS CONTROL CONTRACTS	10,000	0	-10,000	-100.0%
522-85-49-757	OFFICE EQUIPMENT CONTRACTS	18,267	19,500	1,233	6.7%
	<b>TOTAL CONTRACT SERVICES</b>	<b>231,982</b>	<b>369,500</b>	<b>137,518</b>	<b>59.3%</b>
<b>522-85-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>494,045</b>	<b>598,737</b>	<b>104,692</b>	<b>21.2%</b>
	<b>TOTAL INFORMATION TECHNOLOGY, DATA, GIS</b>	<b>862,621</b>	<b>1,227,854</b>	<b>365,233</b>	<b>42.3%</b>

SOUTH KING FIRE - 2024 BUDGET

DIVISION:		2023 BUDGET	2024 BUDGET	VARIANCE	
ACCT- CODE	EMPLOYEE HEALTH BENEFITS DESCRIPTION			AMOUNT	PERCENT
522-95-20-180	CLAIM PAYMENTS	4,194,588	4,554,928	360,340	8.6%
522-95-20-181	TPA EXPENSES	122,358	134,580	12,222	10.0%
522-95-20-182	BROKER FEES	36,360	39,420	3,060	8.4%
522-95-20-183	STOP LOSS INSURANCE	961,092	1,144,673	183,581	19.1%
522-95-20-184	WELLNESS PROGRAM EXPENSES	0	0		
522-95-20-185	OTHER EXPENSES	5,000	5,000	0	0.0%
522-95-20-186	HRA DISBURSEMENT	187,500	190,500	3,000	1.6%
	<b>TOTAL SELF-INSURANCE</b>	<b>5,506,898</b>	<b>6,069,102</b>	<b>562,204</b>	<b>10.2%</b>
522-95-20-188	DENTAL	321,972	366,074	44,102	13.7%
	<b>TOTAL DENTAL</b>	<b>321,972</b>	<b>366,074</b>	<b>44,102</b>	<b>13.7%</b>
					-
522-95-20-189	HMO PREMIUM (GROUP HEALTH)	0	0	0	-
	<b>TOTAL HMO</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
522-95-20-190	LEOFF 1 MEDICAL/DENTAL REIMBURSEMENT	225,000	225,000	0	0.0%
	<b>TOTAL LEOFF 1 REIMBURSEMENT</b>	<b>225,000</b>	<b>225,000</b>	<b>0</b>	<b>0.0%</b>
<b>522-95-20</b>	<b>TOTAL EMPLOYEE HEALTH BENEFITS</b>	<b>6,053,870</b>	<b>6,660,176</b>	<b>606,306</b>	<b>10.0%</b>

## LINE-ITEM DESCRIPTIONS

BARS	DESCRIPTION	
511-60-10-812	MEETINGS - COMMISSIONERS COMPENSATION	Covers costs at \$157 per meeting for Commissioner's meetings. Rate valid: January 1, 2024 - December 31, 2028.
511-60-20-138	MEDICARE	Covers Medicare costs for Commissioners applied to salary.
511-60-20-139	SOCIAL SECURITY	Covers Social Security costs for our Commissioners.
511-60-41-832	PLANNING	Covers Strategic Planning and Commissioner expenses related to retreats, etc.
511-60-43-541	OUTSIDE TRAINING/MEETINGS NON-SALARY	Covers Commissioner expenses not related to salaries for meetings and planning sessions.
511-60-49-581	DUES - COMMISSIONERS	Approved Commissioners dues.
511-60-49-602	MEETINGS	Covers any additional meeting expenses for Commissioners, including printing, binding, or other expenses.
511-70-51-512	ELECTIONS	Ballot Expenses (covers prior year's expenses) Even year elections are twice the expense of odd year elections.
514-20-41-511	AUDIT	Annual fees for state mandated audit of financial records.
514-20-49-585	LICENSES	Pressure vessel licenses, and contractor licenses. Based on historical. N/A 2024
519-90-41-610	ACCREDITATION	Cost associated with the Accreditation process.
519-90-51-678	PROPERTY TAXES	Any costs associated with collection of property taxes.

<b>DIVISION:</b>	<b>GENERAL</b>	
522-05-10-111	EMPLOYEE LEAVE CASH OUT	Cash out of sick or vacation leaves for employees anticipated to retire during the year.
522-05-21-163	EMPLOYEE ASSISTANCE	Health Ventures employee assistance program.
522-05-21-164	EMPLOYEE RECOGNITION (AWARDS, SERVICE YEARS)	Expenses for employee recognition program and banquet.
522-05-21-165	EMPLOYEE APPRECIATION	Expenses related to employee appreciation as approved.
522-05-21-075	75 YEARS - DISTRICT ANNIVERSARY RECOGNITION	Anniversary celebration events and memorabilia.
522-05-21-161	FOOD	Food provided at major incidents, day-long training sessions, business meetings, etc.
522-05-31-261	MISC- SUPPLIES	Miscellaneous supplies. Based on historical use.
522-05-31-271	REIMBURSABLE GOODS	Misc. expenditures eligible for reimbursement.
522-05-32-381	FUEL	Fuel costs based on historical usage and increased fuel prices.
522-05-35-460	HOUSEWARES - STATION 60	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-461	HOUSEWARES - STATION 61	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-462	HOUSEWARES - STATION 62	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-463	HOUSEWARES - STATION 63	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-464	HOUSEWARES - STATION 64	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-465	HOUSEWARES - STATION 65	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-466	HOUSEWARES - STATION 66	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-467	HOUSEWARES - STATION 67	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-468	HOUSEWARES - STATION 68	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-469	HOUSEWARES - ADMIN/BIZOPS	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-470	HOUSEWARES - CITY HALL	Miscellaneous houseware equipment, utensils, supplies.
522-05-41-574	ATTORNEY/LEGAL	Expenses for legal representation.
522-05-41-575	NEGOTIATIONS	Expenses for contract negotiations with IAFF Local 2024.
522-05-41-593	CONSULTANTS	Costs for consultants utilized in planning efforts, or personnel development processes.
522-05-41-602	PLANNING (STRATEGIC BRIDGE PLAN)	Costs associated with Strategic Plan.
522-05-41-603	RETREATS/TEAM BUILDING	Costs associated with team building and retreats.
522-05-42-579	POSTAGE	Postage costs for inspection letters, newsletters, and all department mailings.
522-05-44-580	ADVERTISING (MEETING, BID, ETC)	Advertising costs for bids, public meetings, etc.
522-05-44-584	NEWSLETTERS & PUBLICATIONS	Costs associated with community newsletter and other district publications.
522-05-45-500	OFFICE SPACE LEASE	Offsite, office/building locations for staff, personnel moves, construction projects, and remodels that require additional space.
522-05-49-581	DUES & MEMBERSHIPS	Memberships in various professional organizations such as WFC, AWC, NFPA, ICBO, FW Chamber, service groups/club, etc.
522-05-49-607	EMERGENCY MANAGEMENT/CERT SUPPORT	Emergency Planning & Fire District Participation and Support of City led CERT Programs.
522-05-49-691	SERVICE FEES	All fees, other than investment fees, associated with departmental business.
522-05-49-761	VEHICLE CLEANING SERVICES	Carwashes for district vehicles.
522-05-46-641	INS-/CASUALTY & LIAB-	Insurance coverage for liability, collision, fire, etc. Based on new policy annual renewal date.
522-05-46-642	INS-/LIFE & ACCIDENT	Long Term Disability insurance for non-contract employees.
522-05-46-643	EMPLOYMENT SECURITY	Expenses for unemployment. The district pays the full cost of unemployment compensation.
522-05-47-671	ELECTRICITY	Based upon historical usage and projected increases.
522-05-47-672	NATURAL GAS	Based upon historical usage and projected increases.
522-05-47-674	TELEPHONE	Based upon historical usage and projected increases.
522-05-47-675	WASTE DISPOSAL	Based upon historical usage and projected increases.
522-05-47-676	WATER/SEWER	Based upon historical usage and projected increases.
522-05-47-677	SURFACE WATER MANAGEMENT	Based upon historical usage and projected increases.
522-05-47-679	INTERNET CONNECTION	Internet connectivity primary and secondary connections.
522-05-50-791	CONTINGENCY	This is an account to cover unplanned significant expenditures.

<b>DIVISION: ADMINISTRATION</b>		
522-10-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on employee input.
522-10-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-10-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-10-10-109	PRM	Benefit for reduced sick leave use.
522-10-20-131	LIFE INSURANCE	Life Insurance provided by employer.
522-10-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor & Industries.
522-10-20-133	MEDICAL/DENTAL	Medical and dental plans paid by employer.
522-10-20-136	DEFERRED COMPENSATION	Retirement Contribution Benefit @ 4% of FF1 Wage
522-10-20-138	MEDICARE	Medicare contribution paid by employer.
522-10-20-139	SOCIAL SECURITY	Social Security contribution paid by employer for non-pensionable employees.
522-10-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-10-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-10-43-545	TRAINING - EXECUTIVE DEVELOPMENT PROGRAM	Special education and career development opportunities for non-contract staff.
522-10-48-701	MISC- EQUIP- MAINTENANCE	

<b>DIVISION: BUSINESS OPERATIONS - FINANCE</b>		
522-15-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on historical usage and input.
522-15-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-15-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-15-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
522-15-20-131	LIFE INSURANCE	Life Insurance provided by employer.
522-15-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor & Industries.
522-15-20-133	MEDICAL/DENTAL	Medical and dental plans paid by employer.
522-15-20-134	PENSIONS FULL TIME	Employer share of pension plans.
522-15-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
522-15-20-139	SOCIAL SECURITY	Social Security contribution paid by employer for non-pensionable employees.
522-15-31-277	BUSINESS SUPPLIES	Misc. Supplies for Finance, Data, Records Divisions.
522-15-41-593	CONSULTANTS	Cost for consultants utilized for initiatives and projects.
522-15-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-15-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-15-48-701	MISC- EQUIP- MAINTENANCE	

<b>DIVISION:</b>	<b>BUSINESS OPERATIONS - HUMAN RESOURCES</b>	
522-16-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on historical usage and input.
522-16-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-16-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-16-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
522-16-20-131	LIFE INSURANCE	Life Insurance provided by employer.
522-16-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor & Industries.
522-16-20-133	MEDICAL/DENTAL	Medical and dental plans paid by employer.
522-16-20-134	PENSIONS FULL TIME	Employer share of pension plans.
522-16-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
522-16-20-138	MEDICARE	Medicare contribution paid by employer.
522-16-20-139	SOCIAL SECURITY	Social Security contribution paid by employer for non-pensionable employees.
522-16-31-276	COMPLIANCE/RECRUITMENT SUPPLIES	HR Posters and employment opportunity handouts.
522-16-41-576	WORKFORCE DEVELOPMENT	Costs associated with workforce development, equity.
522-16-41-577	BACKGROUNDS/INVESTIGATIONS	Costs associated with hiring new personnel, promotional exams, and background investigations.
522-16-41-578	HIRING/TESTING FEES	
522-16-41-579	RECRUITMENT/JOB POSTINGS	Costs associated with recruiting and posting of jobs on internet.
522-16-41-593	CONSULTANTS	Consultants for programs and projects.
522-16-41-615	COMPLIANCE, POLICIES	N/A - Lexipol moved to Software as Service in IT.
522-16-41-616	HR SUBSCRIPTION SERVICES	HR related salary/compensation data and subscriptions.
522-16-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Medicare contribution paid by employer.
522-16-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-16-48-701	MISC- EQUIP- MAINTENANCE	Materials and supplies for hardcopy maps.

<b>DIVISION:</b>	<b>OPERATIONS</b>	
522-20-10-101	HOLIDAY / VACATION SELL-BACKS	Per firefighter contract, firefighters can schedule holidays off or they can cash them out. Based upon historical costs.
522-20-10-102	REGULAR SALARIES	Firefighter salaries.
522-20-10-103	OVERTIME - RESPONSE	Overtime for major events, daily staffing, backfill.
522-20-10-104	OVERTIME - TRAINING	Overtime for assigned or mandatory training.
522-20-10-105	OVERTIME - MEETINGS/COMMITTEES/PROGRAMS	Overtime for meetings and committee assignments.
522-20-10-106	ACTING PAY	Acting and driver pay per firefighter contract.
522-20-10-107	PREMIUM/SPECIALTY PAY	Not utilized.
522-20-10-110	OVERTIME - DEPLOYMENTS (FEMA/WILDLAND)	Per firefighter contract, firefighter benefit for non-sick leave usage. Post Retirement medical for 15 members (max at one time) x \$500 a month.
522-20-20-131	LIFE INSURANCE	Life insurance provided by Employer.
522-20-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522-20-20-133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522-20-20-134	PENSIONS FULL TIME	LEOFF 1 and 2 pension payments by Employer.
522-20-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
522-20-20-138	MEDICARE	Medicare contribution for all firefighters hired after 1985.
522-20-31-270	MATERIAL (PROP PROT)	For plywood and other property protection after fires.
522-20-31-303	ACCIDENTS	Costs associated with accidents below insurance deductible.
522-20-31-304	HONOR GUARD	Supplies for our Honor Guard.
522-20-31-305	NEW HIRE/ONBOARDING	Additional or unplanned costs due to the hire of new FF's. New in 2021 for tracking cost purposes.
522-20-35-410	REHAB SUPPLIES	Food/Water/Supplies for rehab at extended or prolonged responses.
522-20-35-411	WILDLAND	Items related to wildland suppression equipment and deployments.
522-20-43-540	TRAINING	Employee training as designated by the Chief of Operations.
522-20-43-541	TRAINING - TUITION/REGISTRATIONS/FEEES	Employee training, seminars, conferences, continuing education opportunities.
522-20-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	
522-20-43-543	TRAINING - WILDLAND	Costs associated with training and education.
522-20-49-614	VALLEYCOM DISPATCHING	ValleyCom owner agency fees for dispatching services.

<b>DIVISION:</b>	<b>BATTALION CHIEFS</b>	
522-21-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on historical usage and input.
522-21-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-21-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-21-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
522-21-20-131	LIFE INSURANCE	Life Insurance provided by employer.
522-21-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor & Industries.
522-21-20-133	MEDICAL/DENTAL	Medical and dental plans paid by employer.
522-21-20-134	PENSIONS FULL TIME	Employer share of pension plans.
522-21-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
522-21-20-138	MEDICARE	Medicare contribution paid by employer.
522-21-20-139	SOCIAL SECURITY	Social Security contribution paid by employer for non-pensionable employees.
522-21-43-541	TRAINING - TUITION/REGISTRATIONS/FEEES	Employee training, seminars, conferences, continuing education opportunities.
522-21-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-21-48-701	MISC- EQUIP- MAINTENANCE	Not utilized.

<b>DIVISION: SPECIAL TEAMS - RESCUE</b>		
522-22-48-701	MISC- EQUIP- MAINTENANCE	Repair of rescue equipment by outside vendors.
522-22-10-103	OVERTIME SALARIES	Total of overtime utilized by Rescue Team.
522-22-10-107	PREMIUM PAY	Premium pay for special operations teams.
522-22-20-134	PENSIONS FULL TIME	LEOFF pension payments by Employer.
522-22-35-431	RESCUE EQUIP	For replacement rescue equipment, webbing, etc.
522-22-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-22-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-22-48-701	MISC- EQUIP- MAINTENANCE	Not utilized.

<b>DIVISION: HEALTH &amp; SAFETY</b>		
522-23-10-102	REGULAR SALARIES	Not utilized.
522-23-10-103	OVERTIME SALARIES	Overtime for Peer-Fitness Trainers.
522-23-20-131	LIFE INSURANCE	Not utilized.
522-23-20-132	LABOR & INDUSTRIES	Not utilized.
522-23-20-133	MEDICAL/DENTAL	Not utilized.
522-23-20-134	PENSIONS FULL TIME	Not utilized.
522-23-20-136	DEFERRED COMPENSATION	Not utilized.
522-23-21-165	PHYSICAL FITNESS	Hearing tests + ACE fitness accreditations and training.
522-23-21-166	VACCINES	N/A
522-23-21-167	MEDICAL EXAMS (WELLNESS)	Employee Health/Wellness/Fitness initiative.
522-23-21-169	MEDICAL EXAMS (DUTY FITNESS)	Employee return to work exams.
522-23-21-170	PEER SUPPORT - OFFSITE CLINICS/PROGRAM	Employee support program.
522-23-31-328	EQUIP/REPAIR PARTS	Fitness equipment repair based on historical.
522-23-35-432	GYM EQUIPMENT	Treadmills, weights, equipment.
522-23-41-587	INSTRUCTORS (OUTSIDE)	Not utilized.
522-23-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-23-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-23-48-701	FITNESS EQUIP- MAINTENANCE	Physical fitness equipment maintenance.

<b>DIVISION: EMS</b>		
522-24-10-101	HOLIDAY / VACATION SELL-BACKS	If we go to paramedics, personnel can schedule holidays off or they can cash them out.
522-24-10-102	REGULAR SALARIES	If we go to paramedics, their regular salaries. Not used currently.
522-24-10-103	OVERTIME SALARIES	Overtime for major events, sick coverage, training based on historical costs.
522-24-20-131	LIFE INSURANCE	Life Insurance provided by employer.
522-24-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor & Industries.
522-24-20-133	MEDICAL/DENTAL	Medical and dental plans paid by employer.
522-24-20-134	PENSIONS FULL TIME	Employer share of pension plans.
522-24-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
522-24-20-138	MEDICARE	Medicare contribution for EMS personnel hired after 1985.
522-24-31-298	DISEASE PREVENTION	Gloves, face shields, TB Masks and Vionex (our bug killing handi-wipes).
522-24-31-xxx	FUTURE CATEGORY (ALS/BLS)	Not utilized.
522-24-35-423	SHOP TOOLS	Specialized tools for medical equipment maintenance.
522-24-41-587	CLINICAL REVIEWS	Used to review EMS call data info for quality assurance.
522-24-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-24-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-24-48-701	MISC- EQUIP MAINTENANCE	Equipment repairs provided by outside service providers.

<b>DIVISION: SPECIAL TEAMS - HAZMAT</b>		
522-25-10-103	OVERTIME SALARIES	Total of overtime utilized by Hazmat Team.
522-25-10-107	PREMIUM PAY	Premium pay for special operations teams.
522-25-20-134	PENSIONS FULL TIME	LEOFF pension payments by Employer.
522-25-20-138	MEDICARE	Medicare contribution for EMS personnel hired after 1985.
522-25-35-418	HAZ MAT PROTECTION/EQUIPMENT	For replacement suits and equipment.
522-25-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-25-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-25-48-701	MISC- EQUIP- MAINTENANCE	Repair of Hazmat equipment by outside vendors.

<b>DIVISION: SPECIAL TEAMS - MARINE</b>		
522-27-10-103	OVERTIME - TRAINING	Total of overtime utilized by Marine Team.
522-27-10-107	PREMIUM PAY	Premium pay for special operations teams.
522-27-20-134	PENSIONS FULL TIME	LEOFF pension payments by Employer.
522-27-35-431	MARINE EQUIP	For replacement marine equipment, PFD, etc.
522-27-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-27-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-27-48-701	MISC- EQUIP- MAINTENANCE	Repair of marine equipment by outside vendors.

<b>DIVISION: SWIMMERS UNIT</b>		
522-28-10-103	TRAINING OVERTIME SALARIES	Total of overtime utilized by the swimmers.
522-28-10-104	INSTRUCTOR OVERTIME SALARIES	Total of overtime utilized by the swimmer instructors.
522-28-10-107	PREMIUM PAY	Premium pay for the swimmers unit.
522-28-20-134	PENSIONS FULL TIME	LEOFF pension payments by Employer.
522-28-20-138	MEDICARE	Medicare contribution for EMS personnel hired after 1985.
522-28-35-413	SWIMMER EQUIPMENT	For replacement suits and equipment.
522-28-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-28-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-28-48-701	MISC- EQUIP- MAINTENANCE	Misc. maintenance

<b>DIVISION: FIRE MARSHAL OFFICE</b>		
522-30-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation/holiday sell-backs for employees per policy and contract. Based on historical.
522-30-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-30-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-30-20-131	LIFE INSURANCE	Life insurance provided by Employer.
522-30-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522-30-20-133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522-30-20-134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522-30-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
522-30-20-138	MEDICARE	Medicare contribution.
522-30-31-279	CODE BOOKS	IBC Code books; IFC & IBC annual updates; current editions of NFPA documents.
522-30-31-281	REFERENCE BOOKS	Includes all code handbooks, computer program manuals, and all UFC and Haz Mat regulations on disk.
522-30-35-416	FURNITURE & FURNISHINGS	N/A
522-30-35-420	TOOLS	Digital camera equipment.
522-30-35-434	INSPECTOR EQUIPMENT	Investigation tools and equipment.
522-30-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-30-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-30-44-601	KING COUNTY INVESTIGATION SERVICES	Fee associated with outsourcing of fire investigations.
522-30-48-701	MISC- EQUIP- MAINTENANCE	Maintenance of investigation equipment, camera, gas detectors, etc.
522-30-48-760	CITY OF FEDERAL WAY M&O	Maintenance and Operating expenses for City Hall office space.

<b>DIVISION:</b>		<b>COMMUNITY AFFAIRS</b>
522-35-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation/holiday sell-backs for employee(s) per policy. Based on historical.
522-35-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-35-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-35-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
522-35-20-131	LIFE INSURANCE	Life insurance provided by Employer.
522-35-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522-35-20-133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522-35-20-134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522-35-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
522-35-20-138	MEDICARE	Medicare contribution.
522-35-31-278	AUDIO/VISUAL AIDS	Materials and labor (if necessary) for posters/banners, props for mall show and school programs, computer clip art and graphics software, professional videos/audiotapes and blank audio tape and videotape, etc.
522-35-31-286	EDUCATIONAL PROGRAM SUPPLIES	Materials for educational programs including pre-school programs, K-12 school programs; annual inspection / brochure mailings to all businesses, EMS week; Community Events; Change Your Clock campaign; etc.
522-35-35-412	HAND TOOLS	Small tools such as battery testers and battery-operated screwdrivers to install smoke detectors.
522-35-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-35-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-35-41-597	EDUCATIONAL PROGRAMS/SOCIAL MEDIA	Purchased services - printing and development of educational programs.
522-35-41-608	CPR / FIRST AID	Public programs and related supplies.
522-35-41-613	CERT PROGRAM	Funding to assist the cities with the CERT and NET programs.
522-35-44-580	ADVERTISING	Social media and local publication ads and notices.
522-35-44-603	SPECIAL PROGRAMS - EXPLORER POST 39	Hands-on program aimed at young men and women with in interest in learning more about careers in the field of fire or emergency services.
522-35-48-701	MISC- EQUIP- MAINTENANCE	Costs of repairing any equipment damaged during the year.

<b>DIVISION:</b>		<b>MOBILE INTEGRATED HEALTH (MIH)</b>
522-36-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation/holiday sell-backs for employees per policy and contract. Based on historical.
522-36-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-36-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-36-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
522-36-20-131	LIFE INSURANCE	Life insurance provided by Employer.
522-36-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522-36-20-133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522-36-20-134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522-36-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
522-36-20-138	MEDICARE	Medicare contribution.
522-36-31-270	MIH STARTUP COSTS	Costs associated with creating the MIH program.
522-36-36-412	HAND TOOLS	N/A
522-36-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-36-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-36-44-603	SPECIAL PROGRAMS	Costs associated with the MIH program.
522-36-48-701	MISC- EQUIP- MAINTENANCE	Costs of repairing any equipment damaged during the year.

<b>DIVISION:</b>	<b>TRAINING</b>	
522-40-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation/holiday sell-backs for employees per policy and contract. Based on historical.
522-40-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-40-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-40-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
522-40-20-131	LIFE INSURANCE	Life insurance provided by Employer.
522-40-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522-40-20-133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522-40-20-134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522-40-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
522-40-20-138	MEDICARE	Medicare contribution.
522-40-20-139	SOCIAL SECURITY	Social Security contribution paid by employer for non-pensionable employees.
522-40-31-261	MISC- SUPPLIES	For drill defib patches, oxygen cannula, and Amkus tool cars.
522-40-31-277	AUDIO/VISUAL FILMS/SOFTWARE	Training films software.
522-40-31-278	AUDIO/VISUAL AIDS	For added training aids.
522-40-31-281	REFERENCE BOOKS	Purchase of IFSTA manuals for personnel.
522-40-31-326	MISC REPAIR PARTS	Not utilized.
522-40-35-411	FIREFIGHTING EQUIP-	Not utilized.
522-40-35-416	FURNITURE & FURNISHINGS	Replacement of furnishings (chairs, etc.).
522-40-35-417	OFFICE MACHINES	Not utilized.
522-40-35-421	AUDIO/VISUAL EQUIP	Small AV equipment.
522-40-41-587	INSTRUCTORS (OUTSIDE)	Not utilized.
522-40-41-588	MISC REIMBURSABLE TRAINING	Not utilized.
522-40-41-589	SKFTC - ANNUAL MEMBERSHIP (CONSORTIUM)	South King Fire Training Consortium Membership Fee
522-40-41-591	SKFTC - TACTICAL ATHLETE/REBOUND	South King Fire Training Consortium health and performance program for first responders.
522-40-41-592	SKFTC - FIRST WATCH/PULSE POINT	South King Fire Training Consortium data review program.
522-40-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-40-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-40-45-622	PORTABLE SANITATION SERVICES	Rental of portable toilet facilities (e.g., Honey Bucket) for drill ground and live fire drills.
522-40-48-701	MISC- EQUIP- MAINTENANCE	Repairs of small equipment.

<b>DIVISION:</b>	<b>BUSINESS OPERATIONS - FACILITIES</b>	
522-50-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employee(s) per policy. Based on historical.
522-50-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-50-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-50-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
522-50-20-131	LIFE INSURANCE	Life insurance provided by Employer.
522-50-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522-50-20-133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522-50-20-134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522-50-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
522-50-20-138	MEDICARE	Medicare contribution.
522-50-20-139	SOCIAL SECURITY	Social Security contribution paid by employer for non-pensionable employees.
522-50-31-272	UNIFORMS	Uniforms/coveralls for facilities personnel.
522-50-31-287	GROUPS MAINT- SUPPLIES	Misc. ground maintenance equipment (e.g., water hoses, rakes, shovels, sprinklers, etc.).Station supplies (toilet paper/paper towels/soap)
522-50-31-289	BLDG- MTLs & SUPPLIES	Miscellaneous building materials and supplies.
522-50-31-291	ELECTRICAL SUPPLIES	Lighting, bulbs, and repairs.
522-50-31-292	PAINT & PAINTING SUPPLIES	Supplies to paint our facilities when necessary.
522-50-31-293	PLUMBING SUPPLIES	Valves, pipes, and fittings.
522-50-31-294	MATTRESS REPLACEMENTS	Mattresses needing replacement in Department stations.
522-50-31-295	HVAC SUPPLIES	Supplies for HVAC systems. Includes filters and parts.
522-50-35-423	SHOP TOOLS	Tool replacement and upgrade.
522-50-35-424	GENERATORS	Station generator maintenance supplies.
522-50-41-600	ENGINEERING SERVICES	Minor Engineering Services.
522-50-41-601	ARCHITECTURAL SERVICES	Minor Architectural Services.
522-50-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-50-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-50-45-621	MISC- EQUIP RENTAL	Rental of equipment utilized in facilities work.
522-50-48-701	MISC- EQUIP- MAINTENANCE	Outside repair service.
522-50-48-707	DUCT CLEANING	Air duct cleaning at facilities.
522-50-48-708	APPLIANCE CLEANING (HOODS)	Hood cleaning services for cooking ranges at fire stations.
522-50-48-709	APPLIANCE REPAIR/REPLACE	Repair or replace appliances
522-50-48-710	GROUPS/FACILITIES MAINTENANCE	Repairs and upgrades via outside vendors.
522-50-48-711	CARPET CLEANING	Carpet, couch cleaning.
522-50-48-712	BAY DOORS/GATE REPAIRS	All bay door repairs.
522-50-48-713	ELECTRICAL REPAIR	Miscellaneous electrical repair and parts.
522-50-48-714	GLAZIER	Glass replacement.
522-50-48-715	LOCKSMITH	Keys, lock sets, etc.
522-50-48-716	PLUMBING	Professional plumbing services
522-50-48-717	TRAFFIC CONTROL/SIGNS	Stop light repair station ramps.
522-50-48-718	WEED CONTROL	Weed abatement at all properties.
522-50-48-719	ROOF/REPAIR	Repair of roofs at Department facilities..
522-50-48-720	CATCH BASIN CLEANING	Catch basins & all drains/holding ponds.
522-50-48-721	PEST CONTROL	Ant and other pest control by outside vendor.
522-50-48-722	ALARM SYSTEMS MONITORING	Testing and monitoring all systems.
522-50-48-723	FIRE SYSTEMS TESTING/REPAIR	Testing all systems.
522-50-48-724	PERMITS	For station upgrades, as well as annual for fuel farms, pressure vessels, etc.
522-50-48-731	FUELING STATIONS	Repairs for fuel stations.
522-50-48-732	GENERATORS	Annual station generator services. Fuel farms, pressure vessels, water tanks, etc.
522-50-49-752	HVAC CONTRACT	No longer used with the hiring of a HVAC technician.
522-50-49-762	JANITORIAL SERVICES	Cleaning services for shared meeting spaces, bathrooms, and offices.
522-50-49-758	GROUPS MAINT- CONTRACT	Contract services for stations grounds maintenance.
522-50-49-759	VACANT PROPERTY MAINTENANCE	Costs to maintain vacant property - code enforcement.

<b>DIVISION:</b>	<b>BUSINESS OPERATIONS - FLEET MAINTENANCE</b>	
522-60-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on historical.
522-60-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-60-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-60-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
522-60-20-131	LIFE INSURANCE	Life insurance provided by Employer.
522-60-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522-60-20-133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522-60-20-134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522-60-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
522-60-20-138	MEDICARE	Medicare contribution.
522-60-31-272	UNIFORMS	Uniforms and coveralls for fleet personnel.
522-60-31-299	CLEANERS & FLUIDS	Vehicle wax, antifreeze, truck wash, etc.
522-60-31-301	SHOP TOWELS/RAGS	Shop towels, grease sweep.
522-60-31-302	WELDING SUPPLIES	Welding gas, rods, wire.
522-60-31-303	OILS & LUBRICANTS	Engine oil, trans oil, gear oil, grease.
522-60-31-305	MARINE	Marine 67 supplies.
522-60-31-326	MISC- REPAIR PARTS	Parts not otherwise categorized.
522-60-31-333	AID CAR PARTS	Repair parts for the aid units.
522-60-31-334	BATTERIES/AUTOMOTIVE	Vehicle batteries.
522-60-31-335	LADDER TRUCK PARTS	Parts for Ladder 62's Aerial and Engine 64's Quint (aerial with a pump).
522-60-31-336	APPARATUS PARTS	Parts for all Engines.
522-60-31-337	STAFF VEHICLE PARTS	Parts for the staff vehicles used by Admin. and other divisions.
522-60-31-338	TIRES/RIM	Tires, rims for all vehicles.
522-60-31-345	MARINE PARTS	Marine 67 parts.
522-60-35-423	SHOP TOOLS	Tools to be utilized by Fleet, including replacement.
522-60-41-589	LAB TESTING	Spectrum analysis of fluids.
522-60-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-60-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-60-41-589	LAB TESTING	
522-60-49-590	TOWING	
522-60-47-729	WASTE DISPOSAL	Repair of equipment that is sent out to a vendor.
522-60-48-701	MISC- EQUIP- MAINTENANCE	
522-60-48-725	OPTICOM EMITTERS	
522-60-48-726	TIRE REPAIR AND ALIGNMENT	Repair of apparatus tires and alignment sent out to vendor.
522-60-48-727	VEHICLE/MAINT	Maintenance sent out to vendor (A/C, Emission testing and major repairs).
522-60-48-728	VEHICLES/MAJOR OVERHAUL	Scheduled major overhaul of apparatus sent out to a vendor.
522-60-48-730	WELDING	Certified welding.
522-60-48-737	MARINE REPAIRS	Marine 67 repairs.
522-60-48-738	ACCIDENT REPAIRS	Accident repairs of apparatus.

<b>DIVISION:</b>	<b>BUSINESS OPERATIONS - LOGISTICS</b>	
522-70-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on historical.
522-70-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-70-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-70-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
522-70-20-131	LIFE INSURANCE	Life insurance provided by Employer.
522-70-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522-70-20-133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522-70-20-134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522-70-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
522-70-20-138	MEDICARE	Medicare contribution.
522-70-31-261	SOCIAL SECURITY	Social Security contribution paid by employer.
522-70-31-261	MISC- SUPPLIES	
522-70-31-262	BATTERIES	Disposable batteries for all district activities.
522-70-31-264	PERSONAL PROTECTION EQUIPMENT (PPE)	Scheduled replacement of PPE based on inspection and expiration standards.
522-70-31-266	EXTINGUISHERS & SUPPLIES	Based on historical expenditures.
522-70-31-271	MEDICAL SUPPLIES	EMS related supplies used at incidents.
522-70-31-272	UNIFORMS	For Firefighters, Officers, and Chiefs departmental uniforms
522-70-31-273	DISASTER SUPPLIES	MRE's and other disaster supplies.
522-70-31-274	PASSPORT	For passport supplies based on historical expenditures
522-70-31-275	OFFICE SUPPLIES	Expenses for paper, pencils, pens, etc. and printer toner/copy machine overage charges.
522-70-31-282	DEFIBRILLATOR SUPPLIES	Defib supplies for patient care.
522-70-31-290	CLEANING & SANITATION	Station supplies (toilet paper/paper towels/soap).
522-70-31-306	EMS SUPPLIES	Supplies for EOC Operations.
522-70-31-328	EQUIP- REPAIR PARTS	Misc. repair for Operations equipment.
522-70-31-329	EXTINQUISHER/HYDRO REPAIR PARTS	For repair and hydro testing of extinguishers, repair of ground ladders, etc.
522-70-31-330	HOSE REPAIR PARTS	For repair of damaged hose.
522-70-31-331	HYDRANT/TEST PARTS	All equipment, glue, etc. used for testing our hydrants.
522-70-31-332	DEFIBRILLATOR REPAIR PARTS	Repair parts for defib equipment.
522-70-35-411	FIREFIGHTING EQUIP	Ropes, nozzles, and all replacement operations equipment. Also provides for Rehab supplies utilized at fire scenes.
522-70-35-412	HAND TOOLS	Replacement tools at stations and on engines
522-70-35-413	WILDLAND EQUIP	Equipment for wildland fires/deployments.
522-70-35-414	MEDICAL EQUIPMENT	For medical equipment such as backboards, etc.
522-70-35-416	FURNITURE & FURNISHINGS	Desks, tables, chairs, ergonomic accessories for staff & offices.
522-70-35-423	SHOP TOOLS	Specialized tools for equipment maintenance.
522-70-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-70-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-70-48-701	MISC.- EQUIP/REPAIR	Outside repair of equipment, such as rescue tools, and ladder testing.
522-70-48-704	EXTINGUISHER REPAIRS / SERVICE	For hydro testing or repairing extinguishers based on historical.
522-70-48-705	HOSE REPAIR/TESTING	For testing and repair of hose based on NFPA recommendations and historical trends.
522-70-48-706	PPE REPAIR/SEWING	For repair of bunkers we can't do "in-house".
522-70-48-707	SCBA / COMPRESSOR REPAIR	Repairs and servicing of SCBA equipment, compressors as necessary.
522-70-49-572	INFECTIOUS WASTE DISPOSAL	For disposal of infectious waste.
522-70-49-612	MEDICAL GASES	Medical oxygen costs.
522-70-49-751	DEFIB SERVICE CONTRACT	Annual service contract for defibs.

<b>DIVISION:</b>	<b>BUSINESS OPERATIONS - INFORMATION TECHNOLOGY</b>	
522-85-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on employee input.
522-85-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-85-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-85-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
522-85-20-131	LIFE INSURANCE	Life insurance provided by Employer.
522-85-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522-85-20-133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522-85-20-134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522-85-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
522-85-20-138	MEDICARE	Medicare contribution.
522-85-20-139	SOCIAL SECURITY	Social Security contribution paid by employer.
522-85-31-276	GIS PROGRAM - COMPLEX MAPS	Printing and materials costs for mapping program.
522-85-31-297	TECHNOLOGY SUPPLIES	Purchased supplies, such as ribbons, disks, etc.
522-85-31-339	RADIO REPAIR PARTS	Parts for repair of radio systems.
522-85-31-340	BATTERIES	Replacement batteries for portable radios.
522-85-31-341	NETWORK INFRASTRUCTURE PARTS	Parts for repair of network infrastructure.
522-85-31-342	COMPUTER WORKSTATION PARTS	Parts for repair of computers/printers/monitors - replacement printers.
522-85-31-343	MOBILE DEVICE REPAIR PARTS	Parts for repair of telephone systems.
522-85-35-417	OFFICE MACHINES	Misc. small office machine replacement.
522-85-35-418	COMPUTER WORKSTATIONS	Not Utilized.
522-85-35-419	LAPTOPS/MDC'S	Not Utilized.
522-85-35-420	PRINTERS	Not Utilized.
522-85-35-423	SHOP TOOLS	Purchases replacement tools.
522-85-35-426	PAGERS	Purchases replacement fire dept. pager & radios.
522-85-35-429	SERVER SOFTWARE	Software for servers as needed.
522-85-35-430	CLIENT SOFTWARE	Software for P.C.'s as needed.
522-85-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-85-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-85-41-570	SOFTWARE AS A SERVICE (SAS)	Cloud based software solutions and subscriptions.
522-85-41-571	MOBILE DATA CONNECTIVITY	Air cards and cellular connectivity for district equipment, MDC's, etc.
522-85-41-592	SOFTWARE CUSTOMIZATION	Customization of major application packages.
522-85-41-593	CONSULTANTS	Support for Info Systems by outside vendors.
522-85-41-594	INTERNET - C3	Membership to C3
522-85-41-595	800 ACCESS FEES	800 MHz access fees for radios and MDC's.
522-85-41-596	PSERN MAINTENANCE FEES	PSERN fees for radio systems.
522-85-48-733	NETWORK INFRASTRUCTURE	Maintenance on network infrastructure.
522-85-48-734	COMPUTER SERVICE MAINTENANCE	Time & Material Maintenance on computers/printers/monitors.
522-85-48-735	NETWORK AND PHONE CONTRACTS	Maintenance contracts for of network/telecom systems.
522-85-48-736	RADIO MAINTENANCE	Time & Material Maintenance of radios.
522-85-49-755	SOFTWARE CONTRACTS	Annual contract fees on major application software used across all divisions.
522-85-49-756	SECURITY ACCESS CONTROL CONTRACTS	Annual contracts for security solutions (gates, cameras, keypads, etc.)
522-85-49-757	OFFICE EQUIPMENT CONTRACTS	Annual contract fees on leased copiers, etc.

<b>DIVISION:</b>	<b>EMPLOYEE HEALTH BENEFITS</b>	
522-95-20-180	CLAIM PAYMENTS	Medical claims paid by the District.
522-95-20-181	TPA EXPENSES	Costs for Third Party Administrator (EBMS)
522-95-20-182	BROKER FEES	Fees paid for Broker, Gallagher Associates.
522-95-20-183	STOP LOSS INSURANCE	Cost of stop loss insurance.
522-95-20-184	WELLNESS PROGRAM EXPENSES	Any future costs for new wellness programs tied directly to the medical program.
522-95-20-185	OTHER EXPENSES	Any non-anticipated costs for mailings, claim preparation. Etc.
522-95-20-186	HRA DISBURSEMENT	Annual January payment for health reimbursement account. Not used in PP100/500 Plan Options.
522-95-20-188	DENTAL	Cost of dental coverage for employees.
522-95-20-189	HMO PREMIUM (GROUP HEALTH)	Costs for employees enrolled with Group Health medical program.
522-95-20-190	LEOFF 1 MEDICAL/DENTAL REIMBURSEMENT	Costs for LEOFF 1 medical and dental for retirees, including long term case through AFLAC or Met Life.