

# SOUTH KING FIRE

## 2025 BUDGET



## OPERATING AND CAPITAL

*Adopted – November 26<sup>th</sup>, 2024*

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## EXECUTIVE SUMMARY

South King Fire (SKF) serves a population of more than 160,000 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 that financially impact the District. The primary objective is to ensure revenues and resources are sufficient to meet these growth plans and increased demands for service.

Historic milestones were both celebrated and achieved in 2024. To begin, SKF welcomed two newly elected officials to the Board of Fire Commissioners in January. Greg Baruso was elected in place of long-time Commissioner Mark Thompson. A retired firefighter, Craig Burrus was elected to Commissioner Dave Berger's seat after he chose not to seek reelection. We thank our former Commissioners for their service and look forward to the future with new board members.

2024 also marks 75 years of service to the public. To commemorate this milestone, we invited our communities to join us at two open houses held in Federal Way and Des Moines. Firefighters, support staff, Commissioners, and retirees engaged with our residents to reflect on our cherished past and service from then to now. From our early volunteer days in 1949, to an organization of more than 200 employees, we have grown with our community's continued support. We value this trust and we commit to upholding the highest standards in support of the mission.

Due to the pandemic and changes in key personnel in Labor Leadership and District Management, there were delays in negotiating a successor Firefighters Collective Bargaining Agreement (CBA). After nearly two years of negotiations, including mediation through the Public Employers Relation Commission (PERC), both sides reached an agreement. In June, after International Associations of Firefighters (IAFF) Local 2024 members voted to approve the new contract, the Board of Commissioners unanimously approved the new four-year CBA (2022-2026), ensuring a wage and benefit package consistent with neighboring agencies for our firefighters. IAFF

Represented Support Staff also received an updated contract (2024-2027). Negotiations on a successor agreement for the IAFF Local 2024 Battalion Chiefs are underway.

In mid-2022, SKF ended the CARES Program and paused a funding stream from King County EMS to reimagine how best to provide resources to the community. This year, mirroring similar programs that our neighboring agencies have implemented, the Mobile Integrated Health (MIH) Program (formerly CARES) was created. The MIH team consists of Social Workers and Registered Nurses who aim to address increases in low-acuity calls and enhance community health and wellness by providing proactive patient-centered care.

The two-year Strategic Bridge Plan (SBP) adopted on January 24<sup>th</sup>, 2023, will be considered complete at the end of 2024. The SBP consisted of four (4) distinct pillars born from the 2022 Organizational Health Assessment (OHA). The four pillars are Funding, Leadership, Accountability, and Internal Communications, which focused on specific deliverables leading to strategic actions identified by the OHA. Deliverables included access to information, increased and effective communications, employee evaluations, and processes to improve accountability and growth. Most notably, the Funding pillar set out to identify and secure a more fair and sustainable funding model, by placing more cost on structures with higher fire risk and resource needs. This was accomplished in August 2024 when 65.28% of voters approved the Fire Benefit Charge (FBC). Changing our funding model to the FBC and removing a cycle-of-uncertainty is a historic achievement for SKF. It is fitting that this was accomplished on our 75<sup>th</sup> anniversary.

Finally, for the history books, SKF purchased an office building in September to house the administrative support divisions. This decision was made with careful consideration. It will create efficiencies by collocating office staff currently spread out throughout the District. Centralizing staff will provide better service as a “one-stop” shop to our employees and the citizens we serve. Further, moving administrative employees out of Station 62 will free up valuable space to add operational resources in the future, allowing for growth to meet the rising demands of the public. In our 75<sup>th</sup> year, we can no longer afford to have offices at response-focused Fire Stations.

Looking ahead, SKF must establish a new Strategic Plan that maps out a vision for organizational growth, sets the District priorities, and ensures that employees and constituents are working toward a common goal. Additionally, the District must engage in a Standards of Cover policy that effectively identifies fire district performance and levels of service by assessing risk, establishing response goals, and creating a strategy for resource deployment. Moving forward, these documents serve as a basis for all aspects of planning, decision-making, leadership and finances. With our new sustainable funding mechanism, the District is positioned for success for years to come.

## DISTRICT BUDGET

The Fire District's Administration is pleased to present the 2025 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 2023, the District responded to 25,183 requests for service. This marks a 54% increase in responses within the last decade. Current projections indicate emergency responses will continue to rise, nearing 30,000 calls within the next few years.

SKF continues to prioritize a balanced approach to budgeting. Additional resources are necessary to meet the rising needs of our expanding population. Continued support through the approval of critical and sustainable funding measures like the Fire Benefit Charge enables us to maintain this growth and quality service to the community.

This balanced approach to budgeting includes prioritizing frontline firefighter staffing to address rising demand. From 130 firefighters budgeted in 2020, to 138 in 2022 & 2023, to 146 in 2024. The 2025 budget adds two (2) additional entry-level positions, leveling out operational staffing at 148 firefighters or 37 assigned to each shift.

Utilizing resources provided by the King County EMS Levy, the 2025 Budget includes an additional Registered Nurse (RN) position. Once filled, the MIH team will consist of two (2) RN's and two (2) Care Coordinators.

Additional staffing increases are meant to support the growing needs of the District. This includes: A civilian Public Educator to assist with community outreach. A Logistic Clerk position to help with the expanding needs of Logistics, and annual hydrant testing, and two (2) Custodian positions to maintain SKF facilities, grounds maintenance, and janitorial commitments. The budget also funds two unfilled positions, an Assistant Chief and a Communications Specialist. 2025 marks the largest full-time-employee (FTE) headcount in our history, with 207 positions.

Divisional and programmatic expenditure increases are driven mostly by rising costs, compliance, and need. Insurance costs, L&I rates, Software-as-a-service (SAAS), Utilities, and Service Fees are expected to have large increases in 2025.

Annual investments in capital equipment and projects are also priorities of a balanced approach to budgeting. Capital expenditures in 2025 are budgeted at **\$2,257,162**.

In concert with these expenditures, District capital and contingency reserve funds have also increased with annual contributions meant to provide for appropriate replacement cycles, expected needs, and overall financial stability.

Due to various funding timelines and financial uncertainties beyond 2024, the District strategically financed a heavy rescue apparatus (2022), two (2) fire engines replacements (2023), and the recently acquired headquarters building (2024). This issuance of debt is an annual operating expenditure budgeted to Debt Service in the General budget. For 2025, the Debt Service payments total **\$686,559**. It is our intention to utilize the proceeds from surplus property to pay off debt when contractually allowed to do so.

# PROPERTY TAX & FIRE BENEFIT CHARGE (FBC)

In 2025, the District will collect the statutory maximum of one (1) dollar per one-thousand (1,000) dollars of assessed property valuation. This is a \$.50 reduction from 2024's levy rate of \$1.50 per \$1,000, due to the passage of the FBC.

Property taxes on parcels are estimated at **\$29,365,983**. This is a decrease of **\$11,877,408** or **-28.79%** from 2024's actual levied amount of **\$41,243,391**. New construction is valued at **\$181,006**.

In August 2024, 65.28% of voters authorized the FBC for a period of six (6) years. Per RCW 52.18, the statutory limit shall not exceed 60% of the agency's operating budget. In 2025, the FBC is set at **37.125%** of South King Fire's operating budget or **\$18,998,013**. This amount will be apportioned throughout the properties in the fire district's jurisdiction using the adopted formula.

2025 South King Fire - Benefit Charge Formula																					
Square root of the total square footage X 18 X Category Factor X Response Factor X Hazard Factor X Fire Flow Factor X Applicable Discount = Fire Benefit Charge																					
Square Footage Categories	400-1,799	1,800-2,699	2,700-3,599	3,600-3,999	4,000-4,999	5,000-7,999	8,000-9,999	10,000-14,999	15,000-19,999	20,000-29,999	30,000-49,999	50,000-99,999	100,000-139,999	140,000-199,999	200,000-299,999	300,000-399,999	400,000-499,999	500,000-599,999	600,000-699,999	700,000-999,999	1,000,000+
<b>Category Factors</b>																					
Residential	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	
Multi-Unit	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	4.25	4.25	4.25	6.7	6.7	9	11.25	14.5	14.5	14.5	14.5	14.5	
Commercial	1.5	1.5	1.5	1.5	1.6	1.6	1.6	1.7	1.7	1.7	1.85	1.85	2	2	3.05	3.35	3.5	3.75	4	4.15	
Mobile Homes	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
<b>Fire Flow Factor*</b>																					
0.3527925																					
<b>Response Factor</b>																					
Residential	1.2	Variable**																			
Multi-Unit	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	
Commercial	1.25	1.25	1.25	1.25	1.25	1.25	1.75	1.75	1.75	2.65	4.2	4.2	4.2	4.2	4.3	4.3	4.4	5.5	5.5	5.5	
<b>Hazard Factor</b>																					
Light Hazard	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Ordinary Hazard - 1	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	
Ordinary Hazard - 2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	
Extra Hazard - 1	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	
Extra Hazard - 2	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	
<b>Discounts</b>																					
Automatic Fire Sprinkler	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	
Automatic Central Alarm	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	
<small>*Fire Flow Factor is estimated until final tax and property data is certified by King County Assessor</small>																					
<small>**Based on the number of firefighters needed to deliver required fire flow</small>																					

The four-year Maintenance and Operations (M&O) levy approved by voters in 2020 expires at the end of 2024. The M&O augmented revenues each year by **\$3.75 million**. The FBC replaces the need for a renewed M&O and/or other excess levies for the foreseeable future.

*Note: The 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.*

Total projected revenues\*, including Property Tax, FBC, and miscellaneous revenues\*\* and reimbursements are projected at **\$54,679,461**.

\* See page 12 for a summary of revenues.

\*\* Total miscellaneous revenue includes \$750,032 in King County EMS Levies, including allocations from Core Services and Mobile Integrated Health (MIH) which were not fully expensed in 2022, 2023, and 2024.

## OPERATING BUDGET HIGHLIGHTS

Total operating expenses for 2025 are budgeted at **\$51,173,100**. This is an increase from the 2024 budget by **10.04%** or **\$4,667,466**.

Increases are driven mostly by personnel costs, negotiated changes within successor collective bargaining agreements (CBA's), new positions, and continued rising costs for goods and services.

Budget increases related to personnel include:

- Two (2) new entry-level firefighters to even out shift staffing.
- Three (3) firefighters to fill vacancies due to retirements.
- One (1) new position, a civilian Public Educator, to assist with community outreach.
- One (1) additional MIH Nurse assigned to the MIH division.
- One (1) new Logistics Clerk position to assist with the growing needs of the Logistics Division.
- Two (2) Custodian positions to maintain SKF facilities and grounds maintenance.
- Continued funding for two vacant positions, an Assistant Chief and a Communications Specialist.
- Firefighter CBA compensation increases include a cost-of-living adjustment (COLA), of 4.2%, deferred compensation at 4.75% of First-Class Firefighter (FF1), Officer and specialty rank pay increases, Special Team pay at 2.5% of FF1, increased vacation time, and an annual working-hours reductions for shift personnel (minus one debit-day, twenty-four (24) hours per year).
- Represented civilian support personnel will a 4.2% COLA, deferred compensation at 4.75% of FF1, floating holidays, position specific certification pay (mechanics & fire inspectors), and a tool allowance reimbursement program for mechanics.
- Qualified non-represented personnel will receive a 4.2% COLA, and a deferred compensation increase equivalent to 4.75% of FF1.
- Expected increases in L&I rates for 2025 of more than 25%.
- Commissioner compensation and meeting increases per RCW 52.14.10.

Other funded projects and initiatives include:

- Strategic Planning, Standards of Cover
- District policy and compliance services
- L&I leave management
- Legislative Advocate with grant writing to assist in securing alternative funding
- Software for Support Services - Inventory, ticketing, fleet/logistics, supplies and ordering
- Network security, Wi-Fi system upgrades
- Exposure Reduction Initiative
- Headquarter facility renovations

The total operating budget expenses for 2025 are shown below as compared with 2024:

TOTAL DISTRICT EXPENSES DESCRIPTION	2024	2025	VARIANCE	
	BUDGET	BUDGET	AMOUNT	PERCENT
REGULAR HOURS	476,198	490,202	14,004	2.9%
OVERTIME HOURS	26,411	30,899	4,488	17.0%
<b>TOTAL PAID HOURS</b>	<b>502,609</b>	<b>521,101</b>	<b>18,492</b>	<b>3.7%</b>
WELLNESS INCENTIVE/PRM	107,200	119,200	12,000	11.2%
HOLIDAY SELL-BACKS	434,650	431,700	-2,950	-0.7%
REGULAR SALARIES	25,957,064	27,894,050	1,936,986	7.5%
OVERTIME SALARIES	2,242,444	2,715,493	473,049	21.1%
PREMIUM/SPECIALTY/ACTING PAY	264,064	318,554	54,490	20.6%
TOTAL SALARIES	29,003,422	31,513,792	2,510,370	8.7%
TOTAL EMPLOYEE LEAVE CASH OUT	200,000	305,000	105,000	52.5%
TOTAL EMPLOYEE HEALTH BENEFITS	6,660,175	6,759,026	98,851	1.5%
TOTAL EMPLOYEE RELATED PROGRAMS	44,000	46,500	2,500	5.7%
TOTAL EMPLOYEE NON-MEDICAL BENEFITS	4,195,783	5,054,335	858,552	20.5%
TOTAL EMPLOYEE BENEFITS	10,899,958	11,859,862	959,904	8.8%
MISCELLANEOUS SUPPLIES	772,390	798,650	26,260	3.4%
REPAIR PARTS	175,500	204,000	28,500	16.2%
SMALL EQUIPMENT	200,653	229,319	28,666	14.3%
TOTAL EQUIP- & SUPPLIES	1,148,543	1,231,969	83,426	7.3%
TRAINING - TUITION/REGISTRATIONS/FEES	322,775	318,900	-3,875	-1.2%
RENTAL SERVICES	9,300	9,300	0	0.0%
MAINTENANCE SERVICES	387,765	419,730	31,965	8.2%
MISCELLANEOUS SERVICES	1,476,050	1,902,229	426,179	28.9%
CONTRACT SERVICES	1,632,751	1,343,028	-289,723	-17.7%
TOTAL PURCHASED SERVICES	3,828,641	3,993,187	164,546	4.3%
TOTAL DEBT SERVICE	0	686,559	686,559	-
TOTAL CONTINGENCY	100,000	150,000	50,000	50.0%
TOTAL ELECTIONS	200,000	200,000	0	0.0%
TOTAL ELECTION COSTS	200,000	200,000	0	0.0%
TOTAL AUDIT	21,092	22,885	1,793	8.5%
TOTAL LICENSES	0	0	0	-
TOTAL FINANCIAL AND RECORDS SERVICES	21,092	22,885	1,793	8.5%
TOTAL OTHER GENERAL GOVERNMENT SERVICES	0	0	0	-
TOTAL COMMISSIONER COMPENSATION	75,360	115,920	40,560	53.8%
TOTAL COMMISSIONER BENEFITS	4,186	4,386	200	4.8%
TOTAL COMMISSIONER PLANNING	3,740	23,740	20,000	534.8%
TOTAL COMMISSIONER EXPENSES	83,286	144,046	60,760	73.0%
TOTAL FUEL & LUBE	275,000	245,000	-30,000	-10.9%
TOTAL INSURANCE	300,000	340,000	40,000	13.3%
TOTAL UTILITIES	437,000	480,800	43,800	10.0%
<b>TOTAL DISTRICT EXPENSES</b>	<b>46,505,635</b>	<b>51,173,100</b>	<b>4,667,466</b>	<b>10.04%</b>

# CAPITAL BUDGET

CAPITAL PROJECTS SUMMARY	
<b>OPERATIONS - EQUIPMENT</b>	
HIGH PRESSURE HOSE	\$ 100,000
THERMAL IMAGERS	\$ 32,000
DOPPLERS - MEDICAL DEVICES	\$ 34,000
SUCTION UNITS	\$ 37,500
LP-15 MODEMS	\$ 58,000
RESPONSE GEAR EXPOSURE REDUCTION INITIATIVE	\$ 210,000
BALLASTIC PANELS	\$ 50,000
OPERATIONS EQUIPMENT	\$ 14,000
<b>TOTAL OPERATIONS EQUIPMENT:</b>	<b>\$ 535,500</b>
<b>INFORMATION TECHNOLOGY</b>	
NETWORK INFRASTRUCTURE	\$ 82,000
PRINTERS	\$ 2,500
DESKTOP COMPUTING	\$ 25,000
LAPTOP & MOBILE COMPUTING	\$ 10,000
MOBILE DATA COMPUTERS/EMS TABLETS	\$ 7,510
FLEET SOFTWARE - OPERATIVE IQ & TELEMATICS	\$ 22,096
TELEPHONE SYSTEM	\$ 5,000
BATTERY BACKUP (UPS SYSTEMS)	\$ 10,000
SECURITY	\$ 10,500
RADIOS - MOBILE	\$ 30,000
CONFERENCE/TRAINING ROOMS	\$ 12,500
TECHNOLOGY FUND	\$ 21,900
<b>TOTAL INFORMATION SYSTEMS:</b>	<b>\$ 239,006</b>
<b>FACILITIES - STATION IMPROVEMENTS</b>	
STATION 64 - EXTERIOR PAINT	\$ 62,000
STATION 66 - EXTERIOR SIGN	\$ 7,360
STATION 67 - BATHROOM UPGRADES	\$ 50,000
STATION 67 - NEDERMAN EXHAUST	\$ 101,400
STATION 67 - INTERIOR PAINT - BEANERY	\$ 9,800
STATION 68 - BURN TOWER REPAIRS	\$ 46,900
<b>SUBTOTAL STATIONS:</b>	<b>277,460</b>
FACILITIES - HEADQUARTERS MOVE-IN RENOVATION	\$ 1,000,000
<b>CAPITAL CONTINGENCY RESERVE (PROJECT OVERUNS)</b>	<b>\$ 205,197</b>
<b>TOTAL</b>	<b>\$ 2,257,162</b>
<b>TOTAL CAPITAL</b>	<b>\$ 2,257,162</b>

The capital budget reflects **\$2,257,162** in projects and equipment.

## CAPITAL PROJECTS

Work on several high-value projects and replacements are expected to commence in 2025. These include:

- **Ladder Truck**– Order placement for a replacement apparatus. Delivery timeline 2-4 years depending on manufacturer chosen.  
**Estimated Cost: \$2.4M**
- **Fire Station 62 Seismic & Safety Improvements** – Includes station modernization to increase first response resource capacity at the District’s busiest location.  
**Estimated Cost: \$8M-\$12M**
- **Headquarters Renovations** – Office space remodel to collocate divisions inefficiently spread out across the district.  
**Estimated Cost: \$3M**
- **CO2 Cleaning Machine** – Exposure Initiative Reduction equipment to clean and remove toxic chemicals from firefighter Personal Protective Equipment (PPE).  
**Estimated Cost: \$180k per year, 5-year lease or purchase for \$780k + \$72k per year maintenance**
- **Station 60 Logistics Facility Infrastructure Improvements** – Required to house CO2 Machine and process PPE.  
**Estimated Cost: \$380k**

Authorization by the Board of Commissioners to proceed and fund these projects, beyond what is included in the 2025 budget, must occur individually via Board Resolutions. The source of funds for each project may be withdrawn from a newly established *Construction Fund* (to be created from the proceeds of surplus property) or the District’s Capital Fund.

## ASSESSED PROPERTY VALUES

Regular property taxes are based upon a projected Assessed Valuation (AV) of **\$29,365,983,322**. This represents an approximate increase of **5.53%** in total AVs from 2024's certified amount of **\$27,826,149,072**.

Total AV Tax Base for Excess and Voted Bond Levies is estimated at **\$29,007,595,466**.

## 2025 FIRE LEVY RATE

The total fire levy is comprised of two voter-approved levies. 2025 levy rates and purposes are estimated as follows:

\$1.00 per \$1,000 of AV – Regular Property Tax  
\$ .09 per \$1,000 of AV – Safety Improvement Bond

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**\$1.09 per \$1,000 of AV = Total Fire Levy Rate + 2025 FBC**

## PREVIOUS YEAR FIRE LEVY RATE

*For comparison purposes, the 2024 total fire levy was comprised of three voter-approved levies. 2024 levy rates were:*

*\$1.50 per \$1,000 of AV – Regular Property Tax  
\$ .13 per \$1,000 of AV – Maintenance & Operations Levy  
\$ .09 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

2025 REVENUES	
PROPERTY TAXES	29,546,989
<b>FIRE BENEFIT CHARGE (FBC)</b>	<b>18,998,013</b>
KCEMS BASIC LIFE/BLS/CORE/MIH SERVICES	2,920,331
KCEMS MEDIC ONE RENT / FUEL	65,000
VALLEY REGIONAL CONTRACT	1,011,188
DES MOINES, CITY PROPERTIES	25,000
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	766
WA STATE PARKS	1,942
WA STATE HIGHWAYS	129
SCORE	35,000
KING COUNTY FIRE PROTECTION	50,000
SOUND TRANSIT	0
AMBULANCE CONTRACT	68,670
REIMBURSABLE EXPENSES (KCEMS, GRANTS, DEPLOYMENTS, ETC.)	750,032
OLYMPIC BUILDING OFFICE SPACE LEASES	50,400
INTEREST EARNED	300,000
CELLULAR SITE LEASES	175,000
SALE OF SURPLUS EQUIPMENT	15,000
JUDGEMENTS & SETTLEMENTS	0
MAGELLAN RX REBATES	100,000
STATE FUNDED GRANTS	122,000
MISCELLANEOUS REVENUE	50,000
<b>TOTAL REVENUES</b>	<b>54,679,461</b>
<b>TAX REVENUE REQUEST FOR 2025</b>	
BASE TAXES	29,365,983
DELINQUENT TAX ADJUSTMENT	0
PRIOR YEAR LEVY ADJUSTMENTS	0
NEW CONSTRUCTION	181,006
<b>TOTAL TAX REVENUE AVAILABLE</b>	<b>29,546,989</b>

## REVENUE VS EXPENSE BALANCE SHEET

<b>AVAILABLE FUNDING, EXPENSES &amp; RESERVES</b>	
TAX REVENUES	29,546,989
<b>FIRE BENEFIT CHARGE (FBC)</b>	<b>18,998,013</b>
OTHER REVENUES	<u>6,134,458</u>
<b>TOTAL REVENUES</b>	<b>54,679,461</b>
TOTAL OPERATING EXPENSES	51,173,100
CAPITAL - PAYMENTS & PROJECTS	2,257,162
CAPITAL - RESERVE CONTRIBUTION	500,000
INSURANCE (RAINY DAY) - RESERVE CONTRIBUTION	0
CONTINGENCY - RESERVE CONTRIBUTION	250,000
RESERVES - REQUIRED BY RESOLUTION/POLICY	0
<b>BUDGET BALANCE/SURPLUS</b>	<b>499,199</b>

## FUND BALANCES

The following information summarizes District fund balance thresholds. The January 1, 2025, 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 **\$8.8M** (equivalent)
- **Contingency Cash Fund:** Eight (8) percent or **\$4.1M** (equivalent)
- **Capital Fund:** Ten (10) percent or **\$5.1M** (equivalent)
- **Insurance Reserve (Rainy Day):** Ten (10) percent or **\$5.1M**
- **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.*

<b>PROJECTED FUND BALANCES OF JANUARY 2025</b>	
GENERAL OPERATING FUND	19,907,568
CAPITAL FUND	6,422,868
CONTINGENCY CASH FUND	2,418,516
INSURANCE FUND (RAINY DAY)	2,500,000
EMPLOYEE MEDICAL RESERVE	1,372,675
LEOFF 1 MEDICAL LTC / LEOFF 2 SICK LEAVE FUND	<u>1,187,815</u>
<b>TOTAL OF RESERVES AND CASH</b>	<b>33,809,442</b>

The General Funds available as of January 2025 will allow South King Fire to meet its 1<sup>st</sup> quarter obligations as property tax revenue and FBC collections are typically credited to the District’s account in April and October.

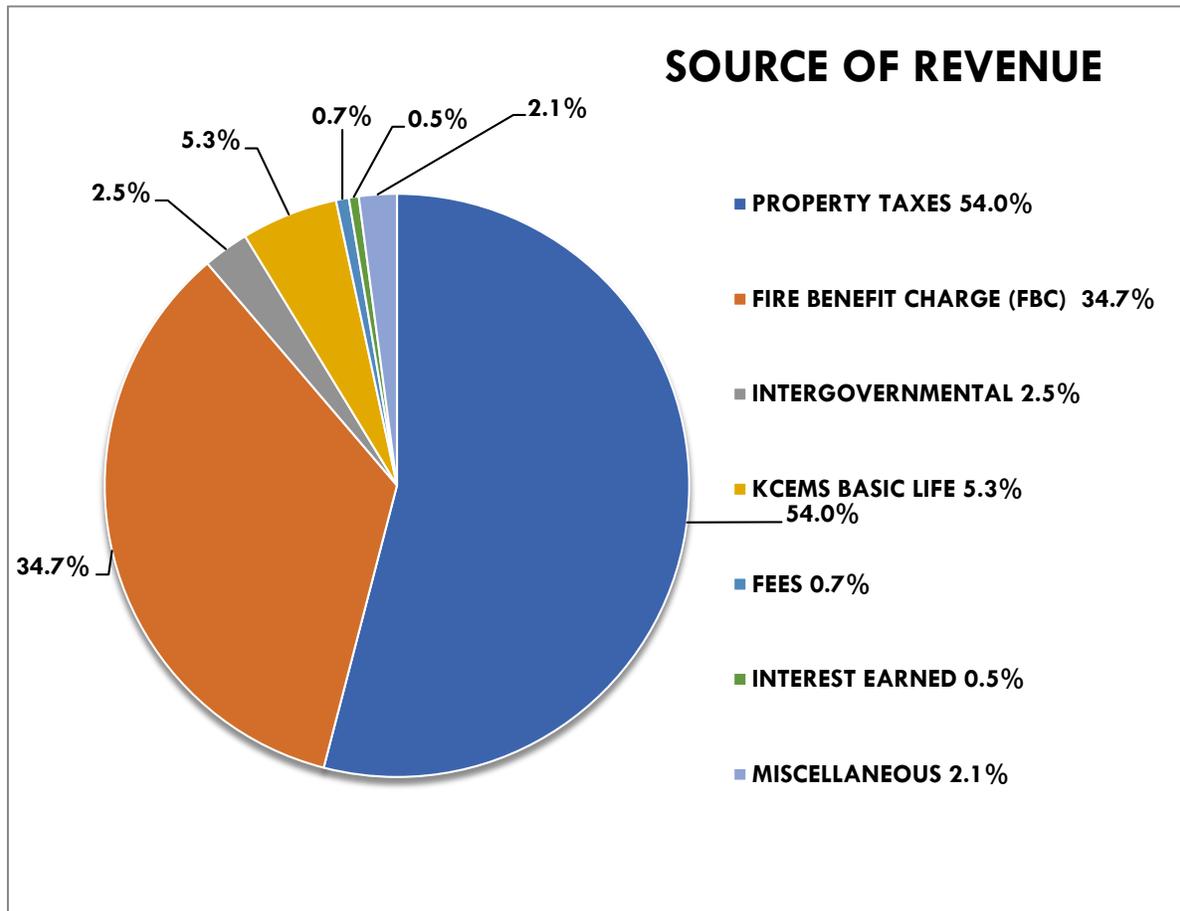
Detailed fund descriptions, uses, and authorizations are outlined in the District policy, approved by the Board of Fire Commissioners.

## SOURCES OF FUNDS

Property taxes remain a primary source of funding for South King Fire at **54.0%**. This is an understated number since KCEMS Basic Life and the contract with Valley Regional Fire Authority (VRFA) are also funded by property taxes that are levied by other jurisdictions.

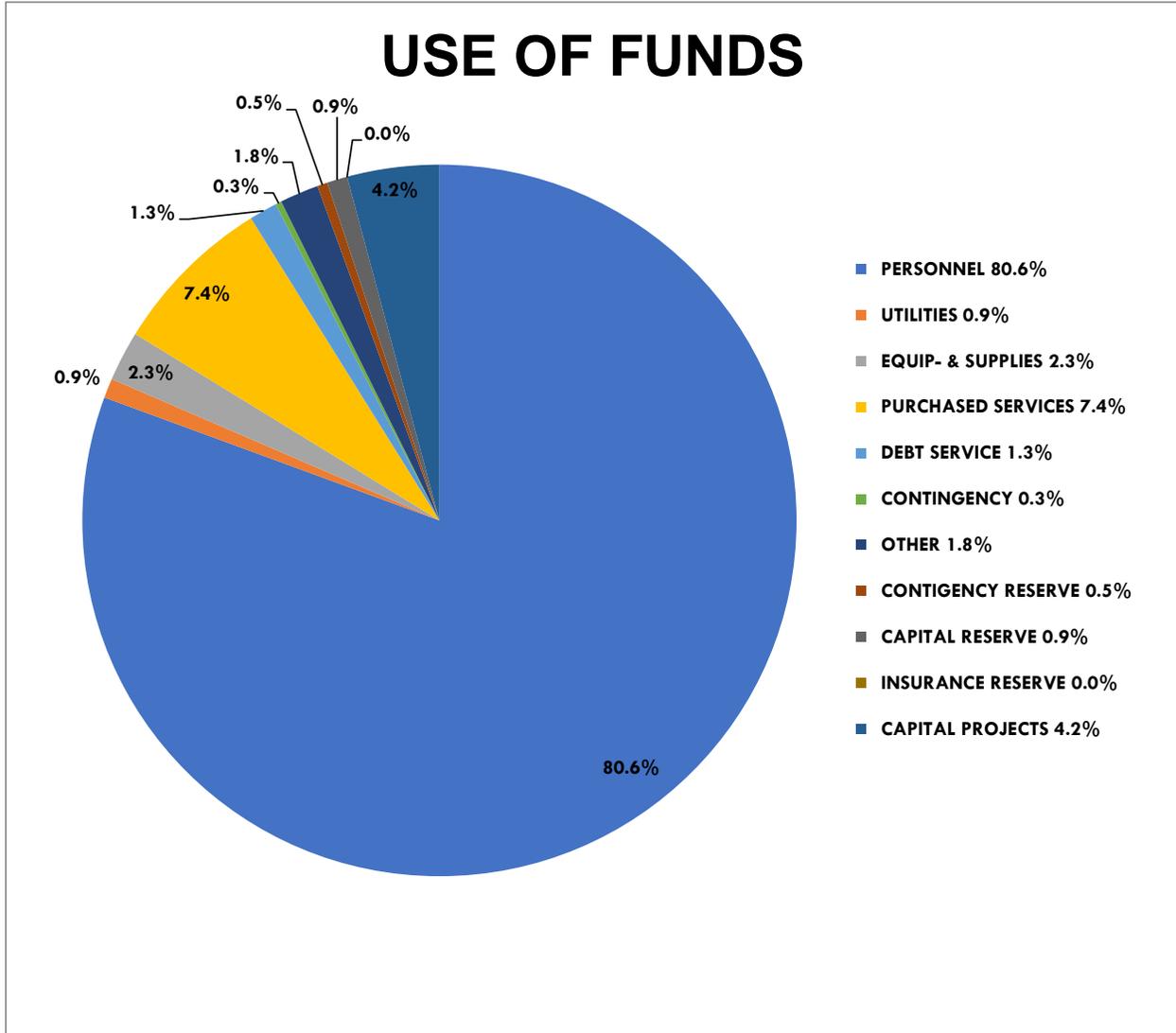
The Fire Benefit Charge (FBC) reduces the regular property tax levy and replaces the expiring Maintenance & Operations (M&O) levy. The FBC provides a stable funding mechanism that will amount to **34.7%** of the District's revenue in 2025. South King Fire maintains a contract with Valley Regional Fire Authority (intergovernmental) for the protection of the west hill of the City of Auburn within our service area.

We will also receive **5.3%** of our revenue from King County EMS for Basic Life (BLS) and MIH, funded by the Medic One levy.



## USES OF FUNDS

Most funds are allocated to personnel at **80.6%**. This is to be expected since we are a service provider. The chart below reflects the reinstatement of the Capital Improvement Plan (Capital Projects), annual allocations to reserves, and debt service obligations.



# DIVISIONAL OPERATING BUDGETS

ACCT CODE	DESCRIPTION	2024	2025	VARIANCE	
		BUDGET	BUDGET	AMOUNT	PERCENT
<b>DIVISION:</b>	<b>LEGISLATIVE - COMMISSIONERS</b>	<b>2024</b>	<b>2025</b>	<b>VARIANCE</b>	
<b>ACCT- CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>AMOUNT</b>	<b>PERCENT</b>
511-60-10-812	MEETINGS - COMMISSIONERS COMPENSATION	75,360	115,920	40,560	53.8%
	TOTAL COMMISSIONERS COMPENSATION	75,360	115,920	40,560	53.8%
<b>511-60-10</b>	<b>TOTAL COMMISSIONER COMPENSATION</b>	<b>75,360</b>	<b>115,920</b>	<b>40,560</b>	<b>53.8%</b>
511-60-20-132	LABOR & INDUSTRIES	0	200	200	-
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	4,386	200	4.8%
<b>511-60-20</b>	<b>TOTAL COMMISSIONER BENEFITS</b>	<b>4,186</b>	<b>4,386</b>	<b>200</b>	<b>4.8%</b>
511-60-41-574	LEGAL COUNSEL	0	20,000	20,000	-
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	0	0	0	-
511-60-49-602	MEETINGS	240	240	0	0.0%
	TOTAL COMM- PLANNING	3,740	23,740	20,000	534.8%
<b>511-60-40</b>	<b>TOTAL COMMISSIONER PLANNING</b>	<b>3,740</b>	<b>23,740</b>	<b>20,000</b>	<b>534.8%</b>
	<b>TOTAL COMMISSIONER EXPENSES</b>	<b>83,286</b>	<b>144,046</b>	<b>60,760</b>	<b>73.0%</b>
<b>DIVISION:</b>	<b>LEGISLATIVE - ELECTION COSTS</b>	<b>2024</b>	<b>2025</b>	<b>VARIANCE</b>	
<b>ACCT- CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>AMOUNT</b>	<b>PERCENT</b>
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>2024</b>	<b>2025</b>	<b>VARIANCE</b>	
<b>ACCT- CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>AMOUNT</b>	<b>PERCENT</b>
514-20-41-511	AUDIT	21,092	22,885	1,793	8.5%
	TOTAL AUDIT	21,092	22,885	1,793	8.5%
514-20-49-585	LICENSES	0	0	0	
	TOTAL LICENSES	0	0	0	
<b>514-20-40</b>	<b>TOTAL FINANCIAL AND RECORDS SERVICES</b>	<b>21,092</b>	<b>22,885</b>	<b>1,793</b>	<b>8.5%</b>
<b>DIVISION:</b>	<b>OTHER GENERAL GOVERNMENT SERVICES</b>	<b>2024</b>	<b>2025</b>	<b>VARIANCE</b>	
<b>ACCT- CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>AMOUNT</b>	<b>PERCENT</b>
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 - 2025 BUDGET (ADOPTED)

DIVISION:	GENERAL	DESCRIPTION	2024 BUDGET	2025 BUDGET	VARIANCE	
					AMOUNT	PERCENT
ACCT- CODE						
522-05-10-111		EMPLOYEE LEAVE CASH OUT	200,000	305,000	105,000	52.5%
<b>522-05-10</b>		<b>TOTAL EMPLOYEE LEAVE CASH OUT</b>	<b>200,000</b>	<b>305,000</b>	<b>105,000</b>	<b>52.5%</b>
522-05-21-163		EMPLOYEE ASSISTANCE	14,000	15,500	1,500	10.7%
522-05-21-164		EMPLOYEE RECOGNITION (AWARDS, SERVICE YEARS)	25,000	25,000	0	0.0%
522-05-21-165		EMPLOYEE APPRECIATION	5,000	6,000	1,000	20.0%
		<b>TOTAL EMPLOYEE RELATED PROGRAMS</b>	<b>44,000</b>	<b>46,500</b>	<b>2,500</b>	<b>5.7%</b>
<b>522-05-20</b>		<b>TOTAL BENEFITS</b>	<b>44,000</b>	<b>46,500</b>	<b>2,500</b>	<b>5.7%</b>
522-05-21-075		<b>75 YEARS - DISTRICT ANNIVERSARY RECOGNITION</b>	20,000	0	-20,000	-100.0%
522-05-21-161		FOOD	4,000	3,500	-500	-12.5%
522-05-31-261		MISC- SUPPLIES	0	0	0	-
522-05-31-271		REIMBURSABLE GOODS	5,000	20,000	15,000	300.0%
		<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>29,000</b>	<b>23,500</b>	<b>-5,500</b>	<b>-19.0%</b>
522-05-32-381		FUEL	275,000	245,000	-30,000	-10.9%
		<b>TOTAL FUEL</b>	<b>275,000</b>	<b>245,000</b>	<b>-30,000</b>	<b>-10.9%</b>
522-05-35-460		HOUSEWARES - STATION 60	345	360	15	4.3%
522-05-35-461		HOUSEWARES - STATION 61	345	360	15	4.3%
522-05-35-462		HOUSEWARES - STATION 62	570	594	24	4.2%
522-05-35-463		HOUSEWARES - STATION 63	570	594	24	4.2%
522-05-35-464		HOUSEWARES - STATION 64	570	594	24	4.2%
522-05-35-465		HOUSEWARES - STATION 65	345	360	15	4.3%
522-05-35-466		HOUSEWARES - STATION 66	345	360	15	4.3%
522-05-35-467		HOUSEWARES - STATION 67	570	594	24	4.2%
522-05-35-468		HOUSEWARES - STATION 68	345	360	15	4.3%
522-05-35-469		HOUSEWARES - HEADQUARTERS	345	360	15	4.3%
522-05-35-470		HOUSEWARES - CITY HALL	345	360	15	4.3%
		<b>TOTAL HOUSEWARES</b>	<b>4,695</b>	<b>4,896</b>	<b>201</b>	<b>4.3%</b>
<b>522-05-30</b>		<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>308,695</b>	<b>273,396</b>	<b>-35,299</b>	<b>-11.4%</b>
522-05-41-574		ATTORNEY/LEGAL	200,000	200,000	0	0.0%
522-05-41-575		NEGOTIATIONS	50,000	20,000	-30,000	-60.0%
522-05-41-593		CONSULTANTS	48,000	60,000	12,000	25.0%
522-05-41-602		PLANNING (STRATEGIC PLAN)	60,000	75,000	15,000	25.0%
522-05-41-603		RETREATS/TEAM BUILDING	20,000	25,000	5,000	25.0%
522-05-42-579		POSTAGE	40,000	45,000	5,000	12.5%
522-05-44-580		ADVERTISING (MEETING, BID, ETC)	1,500	2,000	500	33.3%
522-05-44-584		NEWSLETTERS & PUBLICATIONS	30,000	35,000	5,000	16.7%
522-05-45-500		OFFICE SPACE LEASE	150,000	0	-150,000	-100.0%
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	38,000	250,000	212,000	557.9%
522-05-49-761		VEHICLE CLEANING SERVICES	2,170	2,170	0	0.0%
		<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>676,670</b>	<b>751,170</b>	<b>74,500</b>	<b>11.0%</b>
522-05-46-641		INS-/CASUALTY & LIAB-	280,000	320,000	40,000	14.3%
522-05-46-642		INS-/LIFE & ACCIDENT	20,000	20,000	0	0.0%
522-05-46-643		EMPLOYMENT SECURITY	0	0	0	-
		<b>TOTAL INSURANCE</b>	<b>300,000</b>	<b>340,000</b>	<b>40,000</b>	<b>13.3%</b>
522-05-47-671		ELECTRICITY	145,000	160,000	15,000	10.3%
522-05-47-672		NATURAL GAS	80,000	84,000	4,000	5.0%
522-05-47-673		SEWER TREATMENT	0	0	0	-
522-05-47-674		TELEPHONE	60,000	61,800	1,800	3.0%
522-05-47-675		WASTE DISPOSAL	60,000	67,000	7,000	11.7%
522-05-47-676		WATER/SEWER	30,000	33,000	3,000	10.0%
522-05-47-677		SURFACE WATER MANAGEMENT	37,000	35,000	-2,000	-5.4%
522-05-47-679		INTERNET CONNECTION	25,000	40,000	15,000	60.0%
		<b>TOTAL UTILITIES</b>	<b>437,000</b>	<b>480,800</b>	<b>43,800</b>	<b>10.0%</b>
<b>522-05-40</b>		<b>TOTAL PURCHASED SERVICES</b>	<b>1,413,670</b>	<b>1,571,970</b>	<b>158,300</b>	<b>11.2%</b>
522-05-70-780		PROPERTY PAYMENT(S)	0	367,152	367,152	-
522-05-70-781		APPARATUS PAYMENT(S)	0	319,406	319,406	-
<b>522-05-70</b>		<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>686,559</b>	<b>686,559</b>	<b>-</b>
522-05-50-791		CONTINGENCY	100,000	150,000	50,000	50.0%
<b>522-05-50</b>		<b>TOTAL CONTINGENCY</b>	<b>100,000</b>	<b>150,000</b>	<b>50,000</b>	<b>50.0%</b>
		<b>TOTAL GENERAL</b>	<b>2,066,365</b>	<b>3,033,425</b>	<b>967,060</b>	<b>46.8%</b>

SOUTH KING FIRE - 2025 BUDGET (ADOPTED)

DIVISION: ADMINISTRATION		2024	2025	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	18,716	20,796	2,080	11.1%
	OVERTIME HOURS	0	0	0	-
	<b>TOTAL PAID HOURS</b>	<b>18,716</b>	<b>20,796</b>	<b>2,080</b>	<b>11.1%</b>
522-10-10-101	HOLIDAY / VACATION SELL-BACKS	11,200	11,200	0	0.0%
522-10-10-102	REGULAR SALARIES	1,727,177	2,019,812	292,635	16.9%
522-10-10-103	OVERTIME SALARIES	0	0	0	-
522-10-10-109	POST RETIREMENT MEDICAL (PRM)	12,000	12,000	0	0.0%
<b>522-10-10</b>	<b>TOTAL SALARIES</b>	<b>1,750,377</b>	<b>2,043,012</b>	<b>292,635</b>	<b>16.7%</b>
522-10-20-131	LIFE INSURANCE	3,660	4,292	632	17.3%
522-10-20-132	LABOR & INDUSTRIES	26,060	44,567	18,507	71.0%
522-10-20-133	MEDICAL/DENTAL	0	0	0	-
522-10-20-134	PENSIONS FULL TIME	121,475	139,597	18,122	14.9%
522-10-20-136	DEFERRED COMPENSATION	67,314	82,775	15,461	23.0%
522-10-20-138	MEDICARE	26,020	30,488	4,468	17.2%
522-10-20-139	SOCIAL SECURITY	0	0	0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>244,529</b>	<b>301,719</b>	<b>57,190</b>	<b>23.4%</b>
<b>522-10-20</b>	<b>TOTAL BENEFITS</b>	<b>244,529</b>	<b>301,719</b>	<b>57,190</b>	<b>23.4%</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>2,029,906</b>	<b>2,379,731</b>	<b>349,825</b>	<b>17.2%</b>

SOUTH KING FIRE - 2025 BUDGET (ADOPTED)

DIVISION: BUSINESS OPERATIONS - FINANCE		2024	2025	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	12,478	10,398	-2,080	-16.7%
	OVERTIME HOURS	192	192	0	0.0%
	<b>TOTAL PAID HOURS</b>	<b>12,670</b>	<b>10,590</b>	<b>-2,080</b>	<b>-16.4%</b>
522-15-10-101	HOLIDAY / VACATION SELL-BACKS	2,000	2,000	0	0.0%
522-15-10-102	REGULAR SALARIES	648,530	516,845	-131,685	-20.3%
522-15-10-103	OVERTIME SALARIES	13,452	12,666	-786	-5.8%
522-15-10-109	WELLNESS INCENTIVE	2,000	2,000	0	0.0%
<b>522-15-10</b>	<b>TOTAL SALARIES</b>	<b>665,982</b>	<b>533,511</b>	<b>-132,471</b>	<b>-19.9%</b>
522-15-20-131	LIFE INSURANCE	1,389	1,114	-275	-19.8%
522-15-20-132	LABOR & INDUSTRIES	1,953	1,465	-488	-25.0%
522-15-20-133	MEDICAL/DENTAL	0	0	0	-
522-15-20-134	PENSIONS FULL TIME	65,213	50,943	-14,270	-21.9%
522-15-20-136	DEFERRED COMPENSATION	32,508	29,693	-2,815	-8.7%
522-15-20-138	MEDICARE	9,875	7,925	-1,950	-19.7%
522-15-20-139	SOCIAL SECURITY	8,470	9,885	1,415	16.7%
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>119,408</b>	<b>101,026</b>	<b>-18,382</b>	<b>-15.4%</b>
<b>522-15-20</b>	<b>TOTAL BENEFITS</b>	<b>119,408</b>	<b>101,026</b>	<b>-18,382</b>	<b>-15.4%</b>
522-15-31-277	BUSINESS SUPPLIES	1,500	1,500	0	0.0%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>0.0%</b>
522-15-35-417	OFFICE MACHINES	0	1,000	1,000	-
	<b>TOTAL SMALL EQUIPMENT</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>522-15-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>1,500</b>	<b>2,500</b>	<b>1,000</b>	<b>66.7%</b>
522-15-41-593	CONSULTANTS	3,000	5,000	2,000	
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>3,000</b>	<b>5,000</b>	<b>2,000</b>	<b>66.7%</b>
522-15-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	8,500	8,500	0	0.0%
522-15-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	2,000	2,000	0	0.0%
	<b>TOTAL OUTSIDE TRAINING</b>	<b>10,500</b>	<b>10,500</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>522-15-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>13,500</b>	<b>15,500</b>	<b>2,000</b>	<b>14.8%</b>
	<b>TOTAL - FINANCE</b>	<b>800,390</b>	<b>652,537</b>	<b>-147,853</b>	<b>-18.5%</b>

SOUTH KING FIRE - 2025 BUDGET (ADOPTED)

DIVISION: BUSINESS OPERATIONS - HUMAN RESOURCES		2024	2025	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	3,750	1,750	87.5%
522-16-10-102	REGULAR SALARIES	399,871	416,640	16,769	4.2%
522-16-10-103	OVERTIME SALARIES	0	0	0	-
<b>522-16-10</b>	<b>TOTAL SALARIES</b>	<b>401,871</b>	<b>420,390</b>	<b>18,519</b>	<b>4.6%</b>
522-16-20-131	LIFE INSURANCE	849	885	36	4.3%
522-16-20-132	LABOR & INDUSTRIES	977	879	-98	-10.0%
522-16-20-133	MEDICAL/DENTAL	0	0	0	-
522-16-20-134	PENSIONS FULL TIME	39,074	39,579	505	1.3%
522-16-20-136	DEFERRED COMPENSATION	16,254	17,816	1,562	9.6%
522-16-20-138	MEDICARE	6,034	6,300	266	4.4%
522-16-20-139	SOCIAL SECURITY	0	0	0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>63,187</b>	<b>65,459</b>	<b>2,271</b>	<b>3.6%</b>
<b>522-16-20</b>	<b>TOTAL BENEFITS</b>	<b>63,187</b>	<b>65,459</b>	<b>2,272</b>	<b>3.6%</b>
522-16-31-276	COMPLIANCE/RECRUITMENT SUPPLIES	10,000	10,000	0	0.0%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.0%</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>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.0%</b>
522-16-41-576	WORKFORCE DEVELOPMENT	10,000	13,840	3,840	38.4%
522-16-41-577	BACKGROUNDS/INVESTIGATIONS	25,000	30,000	5,000	20.0%
522-16-41-578	HIRING/TESTING FEES	2,500	2,500	0	0.0%
522-16-41-579	RECRUITMENT/JOB POSTINGS	12,000	6,000	-6,000	-50.0%
522-16-41-593	CONSULTANTS	0	0	0	-
522-16-41-615	COMPLIANCE, POLICIES	0	0	0	-
522-16-41-616	HR SUBSCRIPTION SERVICES	9,500	10,175	675	7.1%
522-16-41-617	L&I CLAIM MANAGEMENT	40,000	50,000	10,000	25.0%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>99,000</b>	<b>112,515</b>	<b>13,515</b>	<b>13.7%</b>
522-16-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	18,000	11,000	-7,000	-38.9%
522-16-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	5,000	5,000	0	0.0%
	<b>TOTAL OUTSIDE TRAINING</b>	<b>23,000</b>	<b>16,000</b>	<b>-7,000</b>	<b>-30.4%</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>122,000</b>	<b>128,515</b>	<b>6,515</b>	<b>5.3%</b>
	<b>TOTAL HUMAN RESOURCES</b>	<b>597,058</b>	<b>624,364</b>	<b>27,306</b>	<b>4.6%</b>

SOUTH KING FIRE - 2025 BUDGET (ADOPTED)

DIVISION: OPERATIONS		2024	2025	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	368,328	364,752	-3,576	-1.0%
	TRAINING OVERTIME HOURS	0	0	0	-
	MEETINGS/COMMITTEES OVERTIME HOURS	150	150	0	0.0%
	RESPONSE OVERTIME HOURS	20,000	24,000	4,000	20.0%
	<b>TOTAL PAID HOURS</b>	<b>388,478</b>	<b>388,902</b>	<b>424</b>	<b>0.1%</b>
522-20-10-101	HOLIDAY / VACATION SELL-BACKS	400,000	400,000	0	0.0%
522-20-10-102	REGULAR SALARIES	18,904,391	19,772,582	868,191	4.6%
522-20-10-103	OVERTIME - RESPONSE	1,529,083	1,943,060	413,977	27.1%
522-20-10-104	OVERTIME - TRAINING	35,000	35,000	0	0.0%
522-20-10-105	OVERTIME - MEETINGS/COMMITTEES/PROGRAMS	64,368	65,044	676	1.1%
522-20-10-106	ACTING PAY	112,360	131,016	18,656	16.6%
522-20-10-107	PREMIUM/SPECIALTY PAY	0	0	0	-
522-20-10-109	POST RETIREMENT MEDICAL (PRM)	90,000	90,000	0	0.0%
522-20-10-110	OVERTIME - DEPLOYMENTS (FEMA/WILDLAND)		0	0	-
<b>522-20-10</b>	<b>TOTAL SALARIES</b>	<b>21,135,202</b>	<b>22,436,702</b>	<b>1,301,500</b>	<b>6.2%</b>
522-20-20-131	LIFE INSURANCE	40,414	42,452	2,038	5.0%
522-20-20-132	LABOR & INDUSTRIES	742,725	1,084,883	342,157	46.1%
522-20-20-133	MEDICAL/DENTAL	0	0	0	-
522-20-20-134	PENSIONS FULL TIME	1,106,935	1,231,991	125,056	11.3%
522-20-20-136	DEFERRED COMPENSATION	802,157	890,804	88,647	11.1%
522-20-20-138	MEDICARE	286,206	300,877	14,671	5.1%
522-20-20-139	SOCIAL SECURITY				
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>2,978,437</b>	<b>3,551,007</b>	<b>572,570</b>	<b>19.2%</b>
<b>522-20-20</b>	<b>TOTAL BENEFITS</b>	<b>2,978,437</b>	<b>3,551,007</b>	<b>572,570</b>	<b>19.2%</b>
522-20-31-303	ACCIDENTS	5,000	5,000	0	0.0%
522-20-31-304	HONOR GUARD	5,000	15,000	10,000	200.0%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>10,000</b>	<b>20,000</b>	<b>10,000</b>	<b>100.0%</b>
522-20-35-410	REHAB SUPPLIES	2,000	2,000	0	0.0%
522-20-35-411	WILDLAND	5,000	5,000	0	0.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>7,000</b>	<b>7,000</b>	<b>0</b>	<b>0.0%</b>
<b>522-20-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>17,000</b>	<b>27,000</b>	<b>10,000</b>	<b>58.8%</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	25,000	5,000	25.0%
522-20-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
522-20-43-543	TRAINING - WILDLAND	10,000	10,000	0	0.0%
	<b>TOTAL OUTSIDE TRAINING</b>	<b>90,000</b>	<b>95,000</b>	<b>5,000</b>	<b>5.6%</b>
522-20-49-614	VALLEYCOM DISPATCHING	1,167,405	1,246,763	79,358	6.8%
	<b>TOTAL CONTRACT SERVICES</b>	<b>1,167,405</b>	<b>1,246,763</b>	<b>79,358</b>	<b>6.8%</b>
<b>522-20-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>1,257,405</b>	<b>1,341,763</b>	<b>84,358</b>	<b>6.7%</b>
	<b>TOTAL OPERATIONS</b>	<b>25,388,044</b>	<b>27,356,472</b>	<b>1,968,428</b>	<b>7.8%</b>

SOUTH KING FIRE - 2025 BUDGET (ADOPTED)

DIVISION: BATTALION CHIEFS		2024 BUDGET	2025 BUDGET	VARIANCE	
ACCT- CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	9,888	9,792	-96	-1.0%
	OVERTIME HOURS	1,700	1,700	0	0.0%
	<b>TOTAL PAID HOURS</b>	<b>11,588</b>	<b>11,492</b>	<b>-96</b>	<b>-0.8%</b>
522-21-10-101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-
522-21-10-102	REGULAR SALARIES	753,325	805,162	51,837	6.9%
522-21-10-103	OVERTIME SALARIES	194,274	209,678	15,404	7.9%
522-21-10-109	POST RETIREMENT MEDICAL (PRM)	0	12,000	12,000	-
<b>522-21-10</b>	<b>TOTAL SALARIES</b>	<b>947,599</b>	<b>1,026,840</b>	<b>79,241</b>	<b>8.4%</b>
522-21-20-131	LIFE INSURANCE	1,581	1,685	104	6.6%
522-21-20-132	LABOR & INDUSTRIES	19,806	28,930	9,124	46.1%
522-21-20-133	MEDICAL/DENTAL	0	0	0	-
522-21-20-134	PENSIONS FULL TIME	49,627	55,097	5,470	11.0%
522-21-20-136	DEFERRED COMPENSATION	21,672	20,816	-856	-3.9%
522-21-20-138	MEDICARE	11,237	11,977	740	6.6%
522-21-20-139	SOCIAL SECURITY	0	0	0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>103,923</b>	<b>118,505</b>	<b>14,582</b>	<b>14.0%</b>
<b>522-21-20</b>	<b>TOTAL BENEFITS</b>	<b>103,923</b>	<b>118,505</b>	<b>14,582</b>	<b>14.0%</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>1,059,521</b>	<b>1,153,344</b>	<b>93,823</b>	<b>8.9%</b>

SOUTH KING FIRE - 2025 BUDGET (ADOPTED)

DIVISION: EMS		2024 BUDGET	2025 BUDGET	VARIANCE	
ACCT- CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	0	400	400	-
	<b>TOTAL PAID HOURS</b>	<b>0</b>	<b>400</b>	<b>400</b>	<b>-</b>
522-24-10-102	REGULAR SALARIES	0	0	0	-
522-24-10-103	OVERTIME SALARIES	0	32,384	32,384	-
<b>522-24-10</b>	<b>TOTAL SALARIES</b>	<b>0</b>	<b>32,384</b>	<b>32,384</b>	<b>-</b>
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	0	1,723	1,723	-
<b>522-24-20</b>	<b>TOTAL BENEFITS</b>	<b>0</b>	<b>1,723</b>	<b>1,723</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>34,107</b>	<b>4,107</b>	<b>13.7%</b>

SOUTH KING FIRE - 2025 BUDGET (ADOPTED)

DIVISION: SPECIAL TEAMS - RESCUE		2024 BUDGET	2025 BUDGET	VARIANCE	
ACCT- CODE	DESCRIPTION			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	55,047	58,292	3,245	5.9%
522-22-10-107	PREMIUM PAY	38,528	50,010	11,482	29.8%
<b>522-22-10</b>	<b>TOTAL SALARIES</b>	<b>93,575</b>	<b>108,302</b>	<b>14,727</b>	<b>15.7%</b>
522-22-20-134	PENSIONS FULL TIME	4,791	5,762	971	20.3%
522-22-20-138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	4,791	5,762	971	20.3%
<b>522-22-20</b>	<b>TOTAL BENEFITS</b>	<b>4,791</b>	<b>5,762</b>	<b>971</b>	<b>20.3%</b>
522-22-35-430	TRAINING MATERIALS	0	4,400	4,400	-
522-22-35-431	RESCUE EQUIP	21,200	24,000	2,800	13.2%
	TOTAL SMALL EQUIPMENT	21,200	28,400	7,200	34.0%
<b>522-22-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>21,200</b>	<b>28,400</b>	<b>7,200</b>	<b>34.0%</b>
522-22-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	18,000	16,000	-2,000	-11.1%
522-22-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	2,000	2,000	-
	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>138,566</b>	<b>161,463</b>	<b>22,897</b>	<b>16.5%</b>
DIVISION: SPECIAL TEAMS - MARINE		2024 BUDGET	2025 BUDGET	VARIANCE	
ACCT- CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	432	600	168	38.9%
	INSTRUCTOR OVERTIME HOURS	132	132	0	0.0%
	TOTAL OVERTIME HOURS	564	732	168	29.8%
	TOTAL PAID HOURS	564	732	168	29.8%
522-27-10-103	OVERTIME - TRAINING	33,028	48,576	15,548	47.1%
522-27-10-104	OVERTIME - INSTRUCTORS	10,092	10,687	595	5.9%
522-27-10-107	PREMIUM PAY	38,528	50,010	11,482	29.8%
<b>522-27-10</b>	<b>TOTAL SALARIES</b>	<b>81,648</b>	<b>109,273</b>	<b>27,625</b>	<b>33.8%</b>
522-27-20-134	PENSIONS FULL TIME	1,691	2,584	893	52.8%
522-27-20-138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,691	2,584	893	52.8%
<b>522-27-20</b>	<b>TOTAL BENEFITS</b>	<b>1,691</b>	<b>2,584</b>	<b>893</b>	<b>52.8%</b>
522-27-35-430	TRAINING MATERIALS	0	1,200	1,200	-
522-27-35-431	MARINE EQUIP	10,400	5,000	-5,400	-51.9%
	TOTAL SMALL EQUIPMENT	10,400	6,200	-4,200	-40.4%
<b>522-27-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>10,400</b>	<b>6,200</b>	<b>-4,200</b>	<b>-40.4%</b>
522-27-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	14,000	12,800	-1,200	-8.6%
522-27-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	14,000	12,800	-1,200	-8.6%
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>14,400</b>	<b>-1,200</b>	<b>-7.7%</b>
	<b>TOTAL MARINE:</b>	<b>109,339</b>	<b>132,458</b>	<b>23,119</b>	<b>21.1%</b>

SOUTH KING FIRE - 2025 BUDGET (ADOPTED)

DIVISION: SPECIAL TEAMS - HAZMAT		2024 BUDGET	2025 BUDGET	VARIANCE	
ACCT- CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	432	432	0	0.0%
	RESPONSE OVERTIME HOURS	120	120	0	0.0%
	OVERTIME HOURS	552	552	0	0.0%
	<b>TOTAL PAID HOURS</b>	<b>552</b>	<b>552</b>	<b>0</b>	<b>0.0%</b>
522-25-10-103	OVERTIME SALARIES	42,203	44,690	2,487	5.9%
522-25-10-107	PREMIUM PAY	38,528	50,010	11,482	29.8%
<b>522-25-10</b>	<b>TOTAL SALARIES</b>	<b>80,731</b>	<b>94,700</b>	<b>13,969</b>	<b>17.3%</b>
522-25-20-134	PENSIONS FULL TIME	2,161	2,378	217	10.0%
522-25-20-138	MEDICARE	0	0	0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>2,161</b>	<b>2,378</b>	<b>217</b>	<b>10.0%</b>
<b>522-25-20</b>	<b>TOTAL BENEFITS</b>	<b>2,161</b>	<b>2,378</b>	<b>217</b>	<b>10.0%</b>
522-25-35-418	HAZ MAT PROTECTION/EQUIPMENT	25,058	25,058	0	0.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>25,058</b>	<b>25,058</b>	<b>0</b>	<b>0.0%</b>
<b>522-25-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>25,058</b>	<b>25,058</b>	<b>0</b>	<b>0.0%</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>119,950</b>	<b>134,136</b>	<b>14,186</b>	<b>11.8%</b>

DIVISION: SWIMMERS UNIT		2024 BUDGET	2025 BUDGET	VARIANCE	
ACCT- CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	456	336	-120	-26.3%
	INSTRUCTORS OVERTIME HOURS	120	360	240	200.0%
	OVERTIME HOURS	576	696	120	20.8%
	<b>TOTAL PAID HOURS</b>	<b>576</b>	<b>696</b>	<b>120</b>	<b>20.8%</b>
522-28-10-103	TRAINING OVERTIME SALARIES	34,863	27,203	-7,660	-22.0%
522-28-10-104	INSTRUCTOR OVERTIME SALARIES	9,174	29,146	19,972	217.7%
522-28-10-107	PREMIUM PAY	36,120	37,508	1,388	3.8%
<b>522-28-10</b>	<b>TOTAL SALARIES</b>	<b>80,157</b>	<b>93,856</b>	<b>13,699</b>	<b>17.1%</b>
522-28-20-134	PENSIONS FULL TIME	1,785	1,447	-338	-18.9%
522-28-20-138	MEDICARE	0	0	0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>1,785</b>	<b>1,447</b>	<b>-338</b>	<b>-18.9%</b>
<b>522-28-20</b>	<b>TOTAL BENEFITS</b>	<b>1,785</b>	<b>1,447</b>	<b>-338</b>	<b>-18.9%</b>
522-28-35-413	SWIMMER EQUIPMENT	5,650	5,750	100	1.8%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>5,650</b>	<b>5,750</b>	<b>100</b>	<b>1.8%</b>
<b>522-28-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>5,650</b>	<b>5,750</b>	<b>100</b>	<b>1.8%</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>87,592</b>	<b>101,053</b>	<b>13,461</b>	<b>15.4%</b>

SOUTH KING FIRE - 2025 BUDGET (ADOPTED)

DIVISION: HEALTH & WELLNESS, SAFETY COMM		2024 BUDGET	2025 BUDGET	VARIANCE	
ACCT- CODE	DESCRIPTION			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 - SAFETY	24,465	7,907	-16,558	-67.7%
522-23-10-104	OVERTIME SALARIES - WELLNESS		0		
522-23-10-105	OVERTIME SALARIES - PEER SUPPORT		15,000	15,000	-
522-23-10-106	OVERTIME SALARIES - PEER FITNESS		10,000	10,000	-
<b>522-23-10</b>	<b>TOTAL SALARIES</b>	<b>24,465</b>	<b>32,907</b>	<b>8,442</b>	<b>34.5%</b>
522-23-21-166	VACCINES	0	0	0	-
522-23-21-167	MEDICAL EXAMS (WELLNESS)	105,000	133,980	28,980	27.6%
522-23-21-169	MEDICAL EXAMS (DUTY FITNESS)	2,000	0	-2,000	-100.0%
522-23-21-170	PEER SUPPORT - OFFSITE CLINICS/PROGRAM	23,300	23,300	0	0.0%
522-23-21-171	PEER SUPPORT - ALLCONNECT SERVICE	10,800	10,800	0	0.0%
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>107,000</b>	<b>133,980</b>	<b>26,980</b>	<b>25.2%</b>
<b>522-23-20</b>	<b>TOTAL BENEFITS</b>	<b>141,100</b>	<b>168,080</b>	<b>26,980</b>	<b>19.1%</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	0	-21,000	-100.0%
522-23-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
522-23-43-543	TRAINING - SAFETY/WELLNESS				
522-23-43-544	TRAINING - PEER SUPPORT	0	5,200		
522-23-43-545	TRAINING - PEER FITNESS	0	12,000		
522-23-48-701	FITNESS EQUIP- MAINTENANCE	7,800	7,800	0	0.0%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>28,800</b>	<b>25,000</b>	<b>-3,800</b>	<b>-13.2%</b>
<b>522-23-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>28,800</b>	<b>25,000</b>	<b>-3,800</b>	<b>-13.2%</b>
	<b>TOTAL HEALTH &amp; WELLNESS, SAFETY COMM</b>	<b>204,365</b>	<b>235,987</b>	<b>31,622</b>	<b>15.5%</b>

SOUTH KING FIRE - 2025 BUDGET (ADOPTED)

DIVISION: FIRE MARSHAL OFFICE		2024 BUDGET	2025 BUDGET	VARIANCE	
ACCT- CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	18,716	20,796	2,080	11.1%
	OVERTIME HOURS	120	120	0	0.0%
	<b>TOTAL PAID HOURS</b>	<b>18,836</b>	<b>20,916</b>	<b>2,080</b>	<b>11.0%</b>
522-30-10-101	HOLIDAY / VACATION SELL-BACKS	5,700	1,000	-4,700	-82.5%
522-30-10-102	REGULAR SALARIES	1,097,838	1,283,484	185,646	16.9%
522-30-10-103	OVERTIME SALARIES	10,558	7,509	-3,049	-28.9%
<b>522-30-10</b>	<b>TOTAL SALARIES</b>	<b>1,114,096</b>	<b>1,291,993</b>	<b>177,897</b>	<b>16.0%</b>
522-30-20-131	LIFE INSURANCE	2,338	2,740	402	17.2%
522-30-20-132	LABOR & INDUSTRIES	26,060	44,567	18,507	71.0%
522-30-20-133	MEDICAL/DENTAL	0	0	0	-
522-30-20-134	PENSIONS FULL TIME	75,037	88,359	13,322	17.8%
522-30-20-136	DEFERRED COMPENSATION	48,762	59,387	10,625	21.8%
522-30-20-138	MEDICARE	16,614	19,460	2,846	17.1%
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>168,811</b>	<b>214,512</b>	<b>45,701</b>	<b>27.1%</b>
<b>522-30-20</b>	<b>TOTAL BENEFITS</b>	<b>168,811</b>	<b>214,512</b>	<b>45,701</b>	<b>27.1%</b>
522-30-31-279	CODE BOOKS	4,140	1,000	-3,140	-75.8%
522-30-31-281	REFERENCE BOOKS	550	2,500	1,950	354.5%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>4,690</b>	<b>3,500</b>	<b>-1,190</b>	<b>-25.4%</b>
522-30-35-416	FURNITURE & FURNISHINGS	0	0	0	-
522-30-35-420	TOOLS	500	1,000	500	100.0%
522-30-35-434	INSPECTOR EQUIPMENT	2,000	500	-1,500	-75.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>2,500</b>	<b>1,500</b>	<b>-1,000</b>	<b>-40.0%</b>
<b>522-30-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>7,190</b>	<b>5,000</b>	<b>-2,190</b>	<b>-30.5%</b>
522-30-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	24,875	17,000	-7,875	-31.7%
522-30-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	7,000	7,000	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>24,875</b>	<b>24,000</b>	<b>-875</b>	<b>-3.5%</b>
522-30-44-601	KING COUNTY INVESTIGATION SERVICES	108,110	119,500	11,390	10.5%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>108,110</b>	<b>119,500</b>	<b>11,390</b>	<b>10.5%</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>141,375</b>	<b>151,890</b>	<b>10,515</b>	<b>7.4%</b>
	<b>TOTAL FIRE MARSHAL OFFICE</b>	<b>1,431,472</b>	<b>1,663,395</b>	<b>231,923</b>	<b>16.2%</b>

SOUTH KING FIRE - 2025 BUDGET (ADOPTED)

DIVISION: COMMUNITY AFFAIRS		2024 BUDGET	2025 BUDGET	VARIANCE	
ACCT- CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	2,080	4,159	2,079	100.0%
	OVERTIME HOURS	240	240	0	0.0%
	<b>TOTAL PAID HOURS</b>	<b>2,320</b>	<b>4,399</b>	<b>2,079</b>	<b>89.6%</b>
522-35-10-101	HOLIDAY / VACATION SELL-BACKS	2,400	2,400	0	0.0%
522-35-10-102	REGULAR SALARIES	160,132	258,135	98,003	61.2%
522-35-10-103	OVERTIME SALARIES	31,349	32,431	1,082	3.5%
<b>522-35-10</b>	<b>TOTAL SALARIES</b>	<b>193,881</b>	<b>292,966</b>	<b>99,085</b>	<b>51.1%</b>
522-35-20-131	LIFE INSURANCE	339	551	212	62.5%
522-35-20-132	LABOR & INDUSTRIES	4,952	7,526	2,574	52.0%
522-35-20-133	MEDICAL/DENTAL	0	0	0	-
522-35-20-134	PENSIONS FULL TIME	10,081	19,749	9,668	95.9%
522-35-20-136	DEFERRED COMPENSATION	5,418	11,877	6,459	119.2%
522-35-20-138	MEDICARE	2,855	4,385	1,530	53.6%
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>23,645</b>	<b>44,088</b>	<b>20,443</b>	<b>86.5%</b>
<b>522-35-20</b>	<b>TOTAL BENEFITS</b>	<b>23,645</b>	<b>44,088</b>	<b>20,443</b>	<b>86.5%</b>
522-35-31-278	AUDIO/VISUAL AIDS	3,000	3,000	0	0.0%
522-35-31-286	EDUCATIONAL PROGRAM SUPPLIES	30,000	32,400	2,400	8.0%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>33,000</b>	<b>35,400</b>	<b>2,400</b>	<b>7.3%</b>
522-35-35-412	INFO BOARDS	0	3,000	3,000	-
	<b>TOTAL SMALL EQUIPMENT</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>
<b>522-35-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>33,000</b>	<b>38,400</b>	<b>5,400</b>	<b>16.4%</b>
522-35-43-541	TRAINING - TUITION/REGISTRATIONS/FEEES	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	5,000	5,000	0	0.0%
522-35-41-608	CPR / FIRST AID	5,000	5,000	0	0.0%
522-35-41-613	CERT PROGRAM	0	0	0	-
522-35-44-580	ADVERTISING	15,000	10,000	-5,000	-33.3%
522-35-44-603	SPECIAL PROGRAMS - EXPLORER POST 39	20,000	30,000	10,000	50.0%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>45,000</b>	<b>50,000</b>	<b>5,000</b>	<b>11.1%</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>56,000</b>	<b>61,000</b>	<b>5,000</b>	<b>8.9%</b>
	<b>TOTAL COMMUNITY AFFAIRS</b>	<b>306,526</b>	<b>436,454</b>	<b>129,928</b>	<b>42.4%</b>

SOUTH KING FIRE - 2025 BUDGET (ADOPTED)

DIVISION: MOBILE INTEGRATED HEALTH (MIH)		2024	2025	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	4,679	7,799	3,120	66.7%
	OVERTIME HOURS	300	340	40	13.3%
	<b>TOTAL PAID HOURS</b>	<b>4,979</b>	<b>8,139</b>	<b>3,160</b>	<b>63.5%</b>
522-36-10-101	HOLIDAY / VACATION SELL-BACKS	1,200	1,200	0	0.0%
522-36-10-102	REGULAR SALARIES	288,724	426,061	137,337	47.6%
522-36-10-103	OVERTIME SALARIES	20,484	21,882	1,398	6.8%
<b>522-36-10</b>	<b>TOTAL SALARIES</b>	<b>310,408</b>	<b>449,142</b>	<b>138,734</b>	<b>44.7%</b>
522-36-20-131	LIFE INSURANCE	555	849	294	52.9%
522-36-20-132	LABOR & INDUSTRIES	977	1,172	195	20.0%
522-36-20-133	MEDICAL/DENTAL	0	0	0	-
522-36-20-134	PENSIONS FULL TIME	26,647	39,173	12,526	47.0%
522-36-20-136	DEFERRED COMPENSATION	13,884	21,157	7,273	52.4%
522-36-20-138	MEDICARE	4,250	6,367	2,117	49.8%
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>46,313</b>	<b>68,717</b>	<b>22,404</b>	<b>48.4%</b>
<b>522-36-20</b>	<b>TOTAL BENEFITS</b>	<b>46,313</b>	<b>68,717</b>	<b>22,404</b>	<b>48.4%</b>
522-36-31-270	MIH STARTUP COSTS	75,000	5,000		
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>75,000</b>	<b>5,000</b>	<b>-70,000</b>	<b>-93.3%</b>
522-36-36-412	TOOLS	0	0	0	-
	<b>TOTAL SMALL EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>522-36-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>75,000</b>	<b>5,000</b>	<b>-70,000</b>	<b>-93.3%</b>
522-36-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	10,000	10,000	0	0.0%
522-36-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	6,000	6,000	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>10,000</b>	<b>16,000</b>	<b>6,000</b>	<b>60.0%</b>
522-36-44-602	MEDICAL DIRECTOR REVIEWS	0	20,000	20,000	-
522-36-44-603	SPECIAL PROGRAMS	20,000	0	-20,000	-100.0%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0.0%</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>30,000</b>	<b>36,000</b>	<b>6,000</b>	<b>20.0%</b>
	<b>TOTAL MIH</b>	<b>461,721</b>	<b>558,859</b>	<b>97,138</b>	<b>21.0%</b>

SOUTH KING FIRE - 2025 BUDGET (ADOPTED)

DIVISION: TRAINING		2024 BUDGET	2025 BUDGET	VARIANCE	
ACCT- CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	6,239	6,239	0	0.0%
	OVERTIME HOURS	700	700	0	0.0%
	<b>TOTAL PAID HOURS</b>	<b>6,939</b>	<b>6,939</b>	<b>0</b>	<b>0.0%</b>
522-40-10-101	HOLIDAY / VACATION SELL-BACKS	2,000	2,000	0	0.0%
522-40-10-102	REGULAR SALARIES	482,805	500,100	17,295	3.6%
522-40-10-103	OVERTIME SALARIES	81,257	84,168	2,911	3.6%
<b>522-40-10</b>	<b>TOTAL SALARIES</b>	<b>566,062</b>	<b>586,268</b>	<b>20,206</b>	<b>3.6%</b>
522-40-20-131	LIFE INSURANCE	1,018	1,055	37	3.6%
522-40-20-132	LABOR & INDUSTRIES	14,855	21,698	6,843	46.1%
522-40-20-133	MEDICAL/DENTAL	0	0	0	-
522-40-20-134	PENSIONS FULL TIME	29,712	32,031	2,319	7.8%
522-40-20-136	DEFERRED COMPENSATION	16,254	17,816	1,562	9.6%
522-40-20-138	MEDICARE	7,176	7,450	274	3.8%
522-40-20-139	SOCIAL SECURITY	0	0	0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>69,015</b>	<b>80,049</b>	<b>11,034</b>	<b>16.0%</b>
<b>522-40-20</b>	<b>TOTAL BENEFITS</b>	<b>69,015</b>	<b>80,049</b>	<b>11,034</b>	<b>16.0%</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	0	0	0	-
	<b>TOTAL SMALL EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>522-40-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.0%</b>
522-40-41-588	MISC REIMBURSABLE TRAINING	0	0	0	-
522-40-41-589	SKFTC - ANNUAL MEMBERSHIP (CONSORTIUM)	279,863	249,936	-29,927	-10.7%
522-40-41-591	SKFTC - TACTICAL ATHLETE/REBOUND	46,500	46,500	0	0.0%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>326,363</b>	<b>296,436</b>	<b>-29,927</b>	<b>-9.2%</b>
522-40-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	0	0	0	-
522-40-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
522-40-45-622	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	0	0	0	-
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>522-40-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>330,663</b>	<b>300,736</b>	<b>-29,927</b>	<b>-9.1%</b>
	<b>TOTAL TRAINING</b>	<b>970,740</b>	<b>972,053</b>	<b>1,313</b>	<b>0.1%</b>

SOUTH KING FIRE - 2025 BUDGET (ADOPTED)

DIVISION:	BUSINESS OPERATIONS - FACILITIES	2024	2025	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	6,239	10,398	4,159	66.7%
	OVERTIME HOURS	345	345	0	0.0%
	<b>TOTAL PAID HOURS</b>	<b>6,584</b>	<b>10,743</b>	<b>4,159</b>	<b>63.2%</b>
522-50-10-101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-
522-50-10-102	REGULAR SALARIES	291,133	421,194	130,061	44.7%
522-50-10-103	OVERTIME SALARIES	25,303	20,962	-4,341	-17.2%
<b>522-50-10</b>	<b>TOTAL SALARIES</b>	<b>316,436</b>	<b>442,156</b>	<b>125,720</b>	<b>39.7%</b>
522-50-20-131	LIFE INSURANCE	628	918	290	46.2%
522-50-20-132	LABOR & INDUSTRIES	8,801	15,106	6,305	71.6%
522-50-20-133	MEDICAL/DENTAL	0	0	0	-
522-50-20-134	PENSIONS FULL TIME	31,240	42,986	11,746	37.6%
522-50-20-136	DEFERRED COMPENSATION	16,254	29,693	13,439	82.7%
522-50-20-138	MEDICARE	4,457	6,538	2,081	46.7%
522-50-20-139	SOCIAL SECURITY	0	0	0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>61,380</b>	<b>95,241</b>	<b>33,861</b>	<b>55.2%</b>
<b>522-50-20</b>	<b>TOTAL BENEFITS</b>	<b>61,380</b>	<b>95,241</b>	<b>33,861</b>	<b>55.2%</b>
522-50-31-272	UNIFORMS	1,500	1,500	0	0.0%
522-50-31-275	OFFICE SUPPLIES	0	0	0	-
522-50-31-287	GROUNDS MAINT- SUPPLIES	15,000	10,000	-5,000	-33.3%
522-50-31-289	BLDG- MTLs & SUPPLIES	20,000	20,000	0	0.0%
522-50-31-291	ELECTRICAL SUPPLIES	8,000	8,000	0	0.0%
522-50-31-292	PAINT & PAINTING SUPPLIES	3,000	3,000	0	0.0%
522-50-31-293	PLUMBING SUPPLIES	5,000	2,500	-2,500	-50.0%
522-50-31-295	HVAC SUPPLIES	8,000	10,000	2,000	25.0%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>60,500</b>	<b>55,000</b>	<b>-5,500</b>	<b>-9.1%</b>
522-50-35-423	SHOP TOOLS	6,000	8,000	2,000	33.3%
522-50-35-424	GENERATORS	0	0	0	-
	<b>TOTAL SMALL EQUIPMENT</b>	<b>6,000</b>	<b>8,000</b>	<b>2,000</b>	<b>33.3%</b>
<b>522-50-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>66,500</b>	<b>63,000</b>	<b>-3,500</b>	<b>-5.3%</b>
522-50-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	10,000	5,000	-5,000	-50.0%
522-50-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	7,600	3,800	-3,800	-50.0%
	<b>TOTAL OUTSIDE TRAINING</b>	<b>17,600</b>	<b>8,800</b>	<b>-8,800</b>	<b>-50.0%</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	8,500	8,500	0	0.0%
522-50-48-708	APPLIANCE CLEANING (HOODS)	6,000	6,500	500	8.3%
522-50-48-709	APPLIANCE REPAIR/REPLACE	13,000	13,000	0	0.0%
522-50-48-710	GROUNDS/FACILITIES MAINTENANCE	25,000	30,000	5,000	20.0%
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	5,000	4,000	-1,000	-20.0%
522-50-48-714	GLAZIER	1,148	0	-1,148	-100.0%
522-50-48-715	LOCKSMITH	3,750	3,750	0	0.0%
522-50-48-716	PLUMBING	2,000	5,000	3,000	150.0%
522-50-48-717	TRAFFIC CONTROL/SIGNS	459	500	41	8.9%
522-50-48-718	WEED CONTROL	0	0	0	-
522-50-48-719	ROOF/REPAIR	0	0	0	-
522-50-48-720	CATCH BASIN CLEANING	0	0	0	-
522-50-48-721	PEST CONTROL	2,000	2,000	0	0.0%
522-50-48-722	ALARM SYSTEMS MONITORING	6,000	7,500	1,500	25.0%
522-50-48-723	FIRE SYSTEMS TESTING/REPAIR	16,800	40,000	23,200	138.1%
522-50-48-724	PERMITS	0	0	0	-
522-50-48-731	FUELING STATIONS	3,000	3,000	0	0.0%
522-50-48-732	GENERATORS	10,000	10,000	0	0.0%
522-50-48-733	ELEVATOR SERVICE - HQ	0	5,000	5,000	-
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>132,345</b>	<b>168,438</b>	<b>36,093</b>	<b>27.3%</b>
522-50-49-762	JANITORIAL SERVICES	21,000	0	-21,000	-100.0%
522-50-49-758	GROUNDS MAINT- CONTRACT	74,846	0	-74,846	-100.0%
	<b>TOTAL CONTRACT SERVICES</b>	<b>95,846</b>	<b>0</b>	<b>-95,846</b>	<b>-100.0%</b>
<b>522-50-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>251,791</b>	<b>183,238</b>	<b>-68,553</b>	<b>-27.2%</b>
	<b>TOTAL FACILITIES</b>	<b>696,107</b>	<b>783,635</b>	<b>87,528</b>	<b>12.6%</b>

SOUTH KING FIRE - 2025 BUDGET (ADOPTED)

DIVISION:	BUSINESS OPERATIONS - FLEET MAINTENANCE	2024	2025	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	8,318	8,318	0	0.0%
	OVERTIME HOURS	144	144	0	0.0%
	<b>TOTAL PAID HOURS</b>	<b>8,462</b>	<b>8,462</b>	<b>0</b>	<b>0.0%</b>
522-60-10-101	HOLIDAY / VACATION SELL-BACKS	2,000	2,000	0	0.0%
522-60-10-102	REGULAR SALARIES	468,226	470,461	2,235	0.5%
522-60-10-103	OVERTIME SALARIES	12,158	12,216	58	0.5%
<b>522-60-10</b>	<b>TOTAL SALARIES</b>	<b>484,584</b>	<b>486,877</b>	<b>2,293</b>	<b>0.5%</b>
522-60-20-131	LIFE INSURANCE	1,000	1,010	10	1.0%
522-60-20-132	LABOR & INDUSTRIES	11,734	12,085	351	3.0%
522-60-20-133	MEDICAL/DENTAL	0	0	0	-
522-60-20-134	PENSIONS FULL TIME	47,143	46,136	-1,007	-2.1%
522-60-20-136	DEFERRED COMPENSATION	21,672	23,755	2,083	9.6%
522-60-20-138	MEDICARE	7,044	7,106	62	0.9%
522-60-20-139	SOCIAL SECURITY		0	0	-
522-60-20-140	TOOL ALLOWANCE - MECHANIC CBA	0	1,500	1,500	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>88,593</b>	<b>90,092</b>	<b>1,499</b>	<b>1.7%</b>
<b>522-60-20</b>	<b>TOTAL BENEFITS</b>	<b>88,593</b>	<b>91,592</b>	<b>2,999</b>	<b>3.4%</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	8,000	1,000	14.3%
522-60-31-333	AID CAR PARTS	6,000	6,000	0	0.0%
522-60-31-334	BATTERIES/AUTOMOTIVE	7,500	8,500	1,000	13.3%
522-60-31-335	LADDER TRUCK PARTS	0	0	0	-
522-60-31-336	APPARATUS PARTS	78,000	78,000	0	0.0%
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	6,000	6,000	0	0.0%
	<b>TOTAL REPAIR PARTS</b>	<b>141,900</b>	<b>143,900</b>	<b>2,000</b>	<b>1.4%</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>168,500</b>	<b>170,500</b>	<b>2,000</b>	<b>1.2%</b>
522-60-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	12,000	12,000	0	0.0%
522-60-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	14,000	14,000	0	0.0%
	<b>TOTAL OUTSIDE TRAINING</b>	<b>26,000</b>	<b>26,000</b>	<b>0</b>	<b>0.0%</b>
522-60-41-589	LAB TESTING	4,000	4,000	0	0.0%
522-60-49-590	TOWING	4,500	3,500	-1,000	-22.2%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>8,500</b>	<b>7,500</b>	<b>-1,000</b>	<b>-11.8%</b>
522-60-47-729	WASTE DISPOSAL	3,000	3,000	0	0.0%
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	0	0	0	-
522-60-48-737	MARINE REPAIRS	14,000	14,000	0	0.0%
522-60-48-738	ACCIDENT REPAIRS	4,000	4,000	0	0.0%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>83,000</b>	<b>83,000</b>	<b>0</b>	<b>0.0%</b>
<b>522-60-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>117,500</b>	<b>116,500</b>	<b>-1,000</b>	<b>-0.9%</b>
	<b>TOTAL FLEET MAINTENANCE</b>	<b>859,177</b>	<b>865,469</b>	<b>6,292</b>	<b>0.7%</b>

SOUTH KING FIRE - 2025 BUDGET (ADOPTED)

DIVISION:	BUSINESS OPERATIONS - LOGISTICS	2024	2025	VARIANCE	
				BUDGET	BUDGET
ACCT- CODE	DESCRIPTION				
	REGULAR HOURS	4,159	6,239	2,080	50.0%
	OVERTIME HOURS	60	60	0	0.0%
	<b>TOTAL PAID HOURS</b>	<b>4,219</b>	<b>6,299</b>	<b>2,080</b>	<b>49.3%</b>
522-70-10-101	HOLIDAY / VACATION SELL-BACKS	3,150	3,150	0	0.0%
522-70-10-102	REGULAR SALARIES	249,282	308,279	58,997	23.7%
522-70-10-103	OVERTIME SALARIES	7,243	3,335	-3,908	-54.0%
<b>522-70-10</b>	<b>TOTAL SALARIES</b>	<b>259,675</b>	<b>314,764</b>	<b>55,089</b>	<b>21.2%</b>
522-70-20-131	LIFE INSURANCE	490	667	177	36.1%
522-70-20-132	LABOR & INDUSTRIES	590	586	-4	-0.7%
522-70-20-133	MEDICAL/DENTAL	0	0	0	-
522-70-20-134	PENSIONS FULL TIME	6,648	13,552	6,904	103.9%
522-70-20-136	DEFERRED COMPENSATION	10,836	17,816	6,980	64.4%
522-70-20-138	MEDICARE	0	0	0	-
522-70-20-139	SOCIAL SECURITY			0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>18,564</b>	<b>32,622</b>	<b>14,058</b>	<b>75.7%</b>
<b>522-70-20</b>	<b>TOTAL BENEFITS</b>	<b>18,564</b>	<b>32,622</b>	<b>14,058</b>	<b>75.7%</b>
522-70-31-261	MISC- SUPPLIES	2,050	2,500	450	22.0%
522-70-31-262	BATTERIES	3,200	4,000	800	25.0%
522-70-31-264	PERSONAL PROTECTION EQUIPMENT (PPE)	200,000	250,000	50,000	25.0%
522-70-31-266	EXTINGUISHERS & SUPPLIES	850	900	50	5.9%
522-70-31-271	MEDICAL SUPPLIES	100,000	115,000	15,000	15.0%
522-70-31-272	UNIFORMS	115,000	125,000	10,000	8.7%
522-70-31-273	DISASTER SUPPLIES	13,000	13,000	0	0.0%
522-70-31-274	PASSPORT	2,000	1,750	-250	-12.5%
522-70-31-275	OFFICE SUPPLIES	13,500	14,500	1,000	7.4%
522-70-31-276	TRAINING MANUALS, JATC MATERIALS	0	5,000	5,000	-
522-70-31-282	DEFIBRILLATOR SUPPLIES	0	0	0	-
522-70-31-290	CLEANING & SANITATION	40,500	43,500	3,000	7.4%
522-70-31-294	MATTRESS REPLACEMENTS	8,000	12,000	4,000	50.0%
522-70-31-305	SPILL MITIGATION PRODUCTS		12,000	12,000	-
522-70-31-306	EMS SUPPLIES	6,000	6,000	0	0.0%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>504,100</b>	<b>605,150</b>	<b>101,050</b>	<b>20.0%</b>
522-70-31-327	BA - REPAIR PARTS	1,400	25,000	23,600	1685.7%
522-70-31-328	EQUIP- REPAIR PARTS	1,400	2,000	600	42.9%
522-70-31-329	EXTINQUISHER/HYDRO REPAIR PARTS	500	500	0	0.0%
522-70-31-330	HOSE REPAIR PARTS	1,200	1,000	-200	-16.7%
522-70-31-331	HYDRANT/TEST PARTS	4,500	4,500	0	0.0%
522-70-31-332	DEFIBRILLATOR REPAIR PARTS	3,000	3,000	0	0.0%
	<b>TOTAL REPAIR PARTS</b>	<b>12,000</b>	<b>36,000</b>	<b>24,000</b>	<b>200.0%</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	10,000	10,000	0	0.0%
522-70-35-414	MEDICAL EQUIPMENT	20,000	20,000	0	0.0%
522-70-35-416	FURNITURE & FURNISHINGS	7,250	7,250	0	0.0%
522-70-35-422	RADIO BATTERY REPLACEMENTS	0	400	400	-
522-70-35-423	SHOP TOOLS	1,000	1,000	0	0.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>89,650</b>	<b>90,050</b>	<b>400</b>	<b>0.4%</b>
<b>522-70-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>605,750</b>	<b>731,200</b>	<b>125,450</b>	<b>20.7%</b>
522-70-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	4,500	2,750	-1,750	-38.9%
522-70-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	4,750	4,750	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>4,500</b>	<b>7,500</b>	<b>3,000</b>	<b>66.7%</b>
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
522-70-48-701	MISC.- EQUIP/REPAIR	6,500	8,000	1,500	23.1%
522-70-48-703	BA - REPAIR SERVICE CONTRACT	0	12,000	12,000	-
522-70-48-704	EXTINGUISHER REPAIRS / SERVICE	8,200	8,200	0	0.0%
522-70-48-705	HOSE REPAIR/TESTING	15,200	16,000	800	5.3%
522-70-48-706	PPE REPAIR/SEWING	25,000	20,000	-5,000	-20.0%
522-70-48-707	SCBA / COMPRESSOR REPAIR	40,000	11,000	-29,000	-72.5%
522-70-49-572	INFECTIOUS WASTE DISPOSAL	1,200	1,000	-200	-16.7%
522-70-49-612	MEDICAL GASES	14,000	15,000	1,000	7.1%
522-70-49-751	DEFIB SERVICE CONTRACT	0	37,000	37,000	-
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>110,100</b>	<b>128,200</b>	<b>18,100</b>	<b>16.4%</b>
<b>522-70-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>114,600</b>	<b>135,700</b>	<b>21,100</b>	<b>18.4%</b>
	<b>TOTAL LOGISTICS</b>	<b>998,589</b>	<b>1,214,286</b>	<b>215,697</b>	<b>21.6%</b>

SOUTH KING FIRE - 2025 BUDGET (ADOPTED)

DIVISION:	BUSINESS OPERATIONS - INFORMATION TECHNOLOGY	2024 BUDGET	2025 BUDGET	VARIANCE	
				AMOUNT	PERCENT
ACCT- CODE	DESCRIPTION				
	REGULAR HOURS	10,118	14,278	4,160	41.1%
	OVERTIME HOURS	280	280	0	0.0%
	<b>TOTAL PAID HOURS</b>	<b>10,398</b>	<b>14,558</b>	<b>4,160</b>	<b>40.0%</b>
522-85-10-101	HOLIDAY / VACATION SELL-BACKS	3,000	3,000	0	0.0%
522-85-10-102	REGULAR SALARIES	483,629	695,295	211,666	43.8%
522-85-10-103	OVERTIME SALARIES	19,133	18,452	-681	-3.6%
522-85-10-109	WELLNESS INCENTIVE	1,000	1,000	0	0.0%
<b>522-85-10</b>	<b>TOTAL SALARIES</b>	<b>506,762</b>	<b>717,747</b>	<b>210,985</b>	<b>41.6%</b>
522-85-20-131	LIFE INSURANCE	1,030	1,493	463	45.0%
522-85-20-132	LABOR & INDUSTRIES	1,735	2,191	456	26.3%
522-85-20-133	MEDICAL/DENTAL	0	0	0	-
522-85-20-134	PENSIONS FULL TIME	39,408	58,955	19,547	49.6%
522-85-20-136	DEFERRED COMPENSATION	21,672	35,632	13,960	64.4%
522-85-20-138	MEDICARE	5,410	9,555	4,145	76.6%
522-85-20-139	SOCIAL SECURITY	0	0	0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>69,255</b>	<b>107,826</b>	<b>38,571</b>	<b>55.7%</b>
<b>522-85-20</b>	<b>TOTAL BENEFITS</b>	<b>69,255</b>	<b>107,826</b>	<b>38,571</b>	<b>55.7%</b>
522-85-31-276	GIS PROGRAM - COMPLEX MAPS	5,000	5,000	0	0.0%
522-85-31-297	TECHNOLOGY SUPPLIES	20,000	15,000	-5,000	-25.0%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>25,000</b>	<b>20,000</b>	<b>-5,000</b>	<b>-20.0%</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	3,600	400	12.5%
522-85-31-342	COMPUTER WORKSTATION PARTS	1,400	3,000	1,600	114.3%
522-85-31-343	MOBILE DEVICE REPAIR PARTS	1,000	1,500	500	50.0%
	<b>TOTAL REPAIR PARTS</b>	<b>11,600</b>	<b>14,100</b>	<b>2,500</b>	<b>21.6%</b>
522-85-35-417	OFFICE MACHINES	5,000	4,000	-1,000	-20.0%
522-85-35-423	SHOP TOOLS	500	500	0	0.0%
522-85-35-426	PAGERS	5,000	7,500	2,500	50.0%
522-85-35-429	SERVER SOFTWARE	2,000	1,000	-1,000	-50.0%
522-85-35-430	CLIENT SOFTWARE	4,000	19,610	15,610	390.3%
522-85-35-431	WEB SOFTWARE	0	3,855	3,855	-
	<b>TOTAL SMALL EQUIPMENT</b>	<b>16,500</b>	<b>36,465</b>	<b>19,965</b>	<b>121.0%</b>
<b>522-85-30</b>	<b>TOTAL EQUIP- &amp; SUPPLIES</b>	<b>53,100</b>	<b>70,565</b>	<b>17,465</b>	<b>32.9%</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)	0	319,708	319,708	-
522-85-41-571	MOBILE DATA CONNECTIVITY	32,500	49,000	16,500	50.8%
522-85-41-592	SOFTWARE CUSTOMIZATION	0	3,000	3,000	-
522-85-41-593	CONSULTANTS	30,000	44,400	14,400	48.0%
522-85-41-594	INTERNET - C3	1,500	0	-1,500	-100.0%
522-85-41-595	PSERN ACCESS FEES	77,532	90,000	12,468	16.1%
522-85-41-596	PSERN ANNUAL MAINTENANCE FEES	18,075	8,000	-10,075	-55.7%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>159,607</b>	<b>514,108</b>	<b>354,501</b>	<b>222.1%</b>
522-85-48-733	NETWORK INFRASTRUCTURE	23,330	10,000	-13,330	-57.1%
522-85-48-734	COMPUTER SERVICE MAINTENANCE	0	0	0	-
522-85-48-735	NETWORK AND PHONE CONTRACTS	20,000	15,102	-4,898	-24.5%
522-85-48-736	RADIO MAINTENANCE	5,000	1,000	-4,000	-80.0%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>48,330</b>	<b>26,102</b>	<b>-22,228</b>	<b>-46.0%</b>
522-85-49-755	SOFTWARE CONTRACTS	350,000	66,000	-284,000	-81.1%
522-85-49-756	SECURITY ACCESS CONTROL CONTRACTS	0	10,180	10,180	-
522-85-49-757	OFFICE EQUIPMENT CONTRACTS	19,500	20,085	585	3.0%
	<b>TOTAL CONTRACT SERVICES</b>	<b>369,500</b>	<b>96,265</b>	<b>-273,235</b>	<b>-73.9%</b>
<b>522-85-40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>598,737</b>	<b>657,775</b>	<b>59,038</b>	<b>9.9%</b>
	<b>TOTAL INFORMATION TECHNOLOGY, DATA, GIS</b>	<b>1,227,854</b>	<b>1,553,913</b>	<b>326,059</b>	<b>26.6%</b>

SOUTH KING FIRE - 2025 BUDGET (ADOPTED)

DIVISION:	EMPLOYEE HEALTH BENEFITS	2024	2025	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522-95-20-180	CLAIM PAYMENTS	4,554,928	4,575,057	20,129	0.4%
522-95-20-181	TPA EXPENSES	134,580	153,052	18,472	13.7%
522-95-20-182	BROKER FEES	39,420	41,040	1,620	4.1%
522-95-20-183	STOP LOSS INSURANCE	1,144,673	1,156,083	11,410	1.0%
522-95-20-184	PROGRAM EXPENSES	0	0		
522-95-20-185	OTHER EXPENSES	5,000	5,000	0	0.0%
522-95-20-186	HRA DISBURSEMENT	190,500	201,000	10,500	5.5%
	<b>TOTAL SELF-INSURANCE</b>	<b>6,069,101</b>	<b>6,131,232</b>	<b>62,131</b>	<b>1.0%</b>
522-95-20-188	DENTAL	366,074	402,795	36,721	10.0%
	<b>TOTAL DENTAL</b>	<b>366,074</b>	<b>402,795</b>	<b>36,721</b>	<b>10.0%</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>6,660,175</b>	<b>6,759,026</b>	<b>98,851</b>	<b>1.5%</b>

## LINE-ITEM DESCRIPTIONS

BARS	DESCRIPTION	
511-60-10-812	MEETINGS - COMMISSIONERS COMPENSATION	Covers costs at \$161 per meeting for Commissioner's meetings, no more than 144 meetings per Commissioner; established by RCW 52.14.10. January 1, 2024 - December 31, 2029.
511-60-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor & Industries.
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.
511-60-41-574	LEGAL COUNSEL	Legal counsel for Board level issues, avoids potential conflicts of interest with District counsel.
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.

SOUTH KING FIRE - 2025 BUDGET (ADOPTED)

<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 - HEADQUARTERS	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 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.
522-05-70-780	PROPERTY PAYMENT(S)	2025 - Headquarter Building Payment
522-05-70-781	APPARATUS PAYMENT(S)	Heavy Rescue Lease, 2 x Engine Payments

<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	POST RETIREMENT MEDICAL (PRM)	Post retirement medical benefit per Commissioner Resolution #535 - \$500 per month for retired LEOFF Chiefs.
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.
522-15-35-417	OFFICE MACHINES	Small equipment - Check Printer, Label Machines.
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.

SOUTH KING FIRE - 2025 BUDGET (ADOPTED)

<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.
522-20-10-109	POST RETIREMENT MEDICAL (PRM)	Post retirement medical benefit per 2022-2026 FF CBA - \$500 per month for retired members (up to 15 max, waiting list after)
522-20-10-110	OVERTIME - DEPLOYMENTS (FEMA/WILDLAND)	OT Code for deployments.
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/FEES	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	POST RETIREMENT MEDICAL (PRM)	Post retirement medical benefit per Commissioner Resolution #535 - \$500 per month for retired LEOFF Chiefs
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/FEES	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: 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/FEEES	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: HEALTH &amp; WELLNESS, SAFETY COMM</b>		
522-23-10-102	REGULAR SALARIES	Not utilized.
522-23-10-103	OVERTIME SALARIES - SAFETY	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.
522-23-21-171	PEER SUPPORT - ALLCONNECT SERVICE	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/FEEES	Employee training, seminars, conferences, continuing education opportunities.
522-23-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-23-43-543	TRAINING - SAFETY/WELLNESS	Training associated with safety and wellness.
522-23-43-544	TRAINING - PEER SUPPORT	Training associated with peer support initiatives.
522-23-43-545	TRAINING - PEER FITNESS	Training associated with peer fitness initiatives.
522-23-48-701	FITNESS EQUIP- MAINTENANCE	Physical fitness equipment maintenance.

<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.
522-22-35-430	TRAINING MATERIALS	Training props, including vehicles.
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: 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: 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	INFO BOARDS	Small tools such as battery testers and battery-operated screwdrivers to install smoke detectors.
522-35-43-541	TRAINING - TUITION/REGISTRATIONS/FEEES	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: 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	TOOLS	N/A
522-36-43-541	TRAINING - TUITION/REGISTRATIONS/FEEES	Employee training, seminars, conferences, continuing education opportunities.
522-36-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-36-44-602	MEDICAL DIRECTOR REVIEWS	Medical reviews for nurses.
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: 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 Amakus 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.
522-50-31-295	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.
522-50-48-733	ELEVATOR SERVICE - HQ	Annual service contract for elevator at HQ building.
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.
522-60-20-140	TOOL ALLOWANCE - MECHANIC CBA	Tool allowance up to \$500 per Mechanic Technician
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.
522-70-31-276	TRAINING MANUALS, JATC MATERIALS	Books, materials for JATC
522-70-31-282	DEFIBRILLATOR SUPPLIES	Defib supplies for patient care.
522-70-31-290	CLEANING & SANITATION	Station supplies (toilet paper/paper towels/soap).
522-70-31-294	MATTRESS REPLACEMENTS	Mattresses needing replacement in Department stations.
522-70-31-305	SPILL MITIGATION PRODUCTS	Hazmat spill cleanup supplies.
522-70-31-306	EMS SUPPLIES	Supplies for EOC Operations.
522-70-31-327	BA - REPAIR PARTS	Misc. repair for Operations equipment.
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.
522-70-35-422	RADIO BATTERY REPLACEMENTS	Radio battery replacement schedule.
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.
522-70-48-703	BA - REPAIR SERVICE CONTRACT	BA Service Repair Contract.
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.
522-85-35-431	WEB SOFTWARE	SSL Certs, Web Hosting, Domain Registrations
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	PSERN ACCESS FEES	800 MHz access fees for radios and MDC's.
522-85-41-596	PSERN ANNUAL 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	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.
522-95-20-190	LEOFF 1 MEDICAL/DENTAL REIMBURSEMENT	Costs for LEOFF 1 medical and dental for retirees, including long term care through AFLAC or Met Life.