

SOUTH KING FIRE & RESCUE

2016

OPERATING AND CAPITAL BUDGETS

Adopted November 24th, 2015

2016 BUDGET INTRODUCTION

South King Fire & Rescue, also known as King County Fire Protection District #39, serves a population of nearly 150,000 citizens within the Cities of Federal Way and Des Moines, as well as to portions of unincorporated King County, a small portion of the City of Normandy Park, and the City of Auburn's west hill. The fire department is a stand-alone fire district organized under the auspices of Title 52 R.C.W., with an elected Board of Fire Commissioners providing governance and policy direction to the Fire Chief/Administrator and staff of the district. That direction includes the development and adoption of a fiscally responsible budget.

The 2016 budget signifies the third year since 2009 that assessed values have actually stabilized. Reductions from 2010 through 2013 reflected over \$7 million in lost revenues, or a 28% loss of funding, as compared with 2009. This resulted in reduced services including the closure of an Aid Car, reductions in firefighter and civilian staff positions through retirements and direct layoffs (over fifteen positions), the reduction and eventual closure of the Public Education Division in its entirety, reductions in Fleet and Facilities staffing, and negotiations with Labor relative to contract concessions during the worst of the recession. The members of South King Fire & Rescue have learned to try and do more with less, or at least to try and maintain services with reduced funding and staffing. In 2015, and now heading into 2016, we appear to have turned the corner in a positive manner, although we are still well short of 2009's levels (property values in 2009 were \$15,525,149,787 while 2015's are projected at \$13,887,569,292).

While not yet returning to levels previously seen in 2008 and 2009, the district has seen growth in its operations staff to a level which is currently sustainable. Seven (7) fire stations are staffed with engine companies (each staffed with one officer and two firefighters), and three fire stations are staffed with aid cars (each staffed with one officer and one firefighter). All firefighters and officers are emergency medical technicians who are also defibrillator certified, with defibrillator units maintained on all emergency response units. This is critical to our emergency response standard of cover as call volumes continue to increase, with projections reaching well over 18,000 emergency responses by the end of 2016. The ability to leverage SAFER Federal Grant funding to hire firefighters during 2013 and 2014 improved staffing levels at a time when emergency responses were increasing dramatically. The SAFER funds will drop off the books in early 2016; however, through the strategic use of revenues the fire district has been able to sustain the staffing levels achieved through the attainment of the aforementioned federal grant monies. For the citizens of the South King Fire & Rescue service area, this has provided a huge improvement in emergency response levels.

The expense side of the budget for 2016 maintains all positions funded through a combination of the maintenance and operations levy, five final months of a SAFER Grant, and an increase in assessed values. The only "new" position added in the 2016

budget will be an Administrative Assistant responsible for maintaining and updating all data, maintenance records, vendor coordination, and other tasks as assigned for the Fleet and Facilities Divisions. It also includes a cost of living increase for all personnel established at 0.5% for the Seattle, Tacoma, and Bremerton area (comparing 1st half 2014 with 1st half 2015, CPI-W). In addition, it funds a two year program of staffing a “Community Medical Technician” (CMT) unit in partnership with Valley Regional Fire Authority (VRFA). This unit will handle the “low acuity” medical incidents in both the South King and VRFA service areas (incidents not meeting the threshold of being an emergency), with funding allocated through King County EMS to support the unit. The expense side of the budget reflects a 3.93% increase in total operating costs.

On the revenue side, this budget reflects maintaining the statutory limit of \$1.50 per \$1,000 of assessed valuation as is available to fire districts. This will be the third year since 2009, as stated earlier, that the District will not face another decline in property values. We have used a 6.27% increase in Assessed Valuation as the final basis for the 2016 revenue projections. In addition, the maintenance and operations levy will augment the revenues by \$3.5 million. The SAFER Grant funding for one (1) firefighter position goes away at the end of the 1st quarter of 2016; however, as mentioned earlier, this position will be maintained in the 2016 budget.

Property taxes on existing parcels are estimated at \$20,688,657 and new construction at \$183,761 for combined 2016 property tax revenue at \$20,872,418, which equates to a 6.27% increase, or an increase of \$1,231,269 (less projected delinquent taxes of \$208,724 at 1%). Total revenues for 2016, including the maintenance and operations levy and the partial SAFER grant, are projected at \$27,486,192.

The 2016 budget was developed with the financial assumption that the fire district’s \$39 million bond measure would be supported by over 60% of the citizens within the district at the General Election on November 3rd, 2015. And, *it was*, with 61.7% of our citizens voting in the affirmative. Therefore, capital expenses within the budget have been kept to a minimum as the bond measure will provide a much needed infusion of capital dollars (by law, the bond monies can only be used for facilities, apparatus, and equipment, not for any personnel costs).

The strategic use of a maintenance and operations levy, SAFER Grant funds, and the current bond measure reflects our strategic planning effort and the emphasis we place on providing emergency services for the citizens we serve. The short term future appears secured, and the long term future looks brighter than previously experienced. Regardless of the challenges ahead, we will undoubtedly determine a proper methodology for ensuring that South King Fire & Rescue lives up to its mission statement:

“We help people by responding with professional Fire Department services.”

OPERATING BUDGET

Total operating expenses for 2016 at \$26,808,872 are projected to *increase* from 2015's budget by 3.93% or \$1,012,716 for the upcoming fiscal year. The significant areas of increase include a 15% increase in Valley Communications costs (or \$78,788 driven by increasing emergency responses), staffing a CMT unit in partnership with VRFA (mostly funded through grants), a new Administrative Assistant, and increased L&I costs (injuries and illness increasing costs by \$304,538). In addition, all represented contract personnel will receive a cost of living increase at 0.5% as mandated by the Local #2024 collective bargaining agreement. Non-contract personnel shall also receive a 0.5% cost of living adjustment. The total operating budget expenses for 2016 are shown below as compared with 2015:

TOTAL DISTRICT EXPENSES DESCRIPTION	2015 BUDGET	2016 BUDGET	VARIANCE	
			AMOUNT	PERCENT
REGULAR HOURS	366,316	361,765	-4,551	-1.2%
OVERTIME HOURS	15,708	20,948	5,240	33.4%
TOTAL PAID HOURS	382,024	382,713	689	0.2%
WELLNESS INCENTIVE	117,900	117,900	0	0.0%
HOLIDAY SELL-BACKS	438,183	438,183	-1	0.0%
REGULAR SALARIES	15,307,279	15,496,452	189,173	1.2%
OVERTIME SALARIES	978,794	1,300,368	321,574	32.9%
PREMIUM PAY	79,493	65,688	-13,805	-17.4%
TOTAL SALARIES	16,921,649	17,418,591	496,942	2.9%
TOTAL EMPLOYEE LEAVE CASH OUT	40,000	80,000	40,000	100.0%
TOTAL EMPLOYEE HEALTH BENEFITS	3,732,075	3,710,197	-21,878	-0.6%
TOTAL EMPLOYEE RELATED PROGRAMS	23,587	23,587	0	0.0%
TOTAL EMPLOYEE NON-MEDICAL BENEFITS	2,263,032	2,612,123	349,091	15.4%
TOTAL EMPLOYEE BENEFITS	6,018,694	6,345,907	327,213	5.4%
MISCELLANEOUS SUPPLIES	369,030	304,830	-64,200	-17.4%
REPAIR PARTS	138,150	145,250	7,100	5.1%
SMALL EQUIPMENT	101,639	123,839	22,200	21.8%
TOTAL EQUIP. & SUPPLIES	608,819	573,919	-34,900	-5.7%
OUTSIDE TRAINING / TRAVEL / LODGING	112,300	142,300	30,000	26.7%
RENTAL SERVICES	1,500	1,500	0	0.0%
MAINTENANCE SERVICES	200,238	230,113	29,875	14.9%
MISCELLANEOUS SERVICES	302,168	341,965	39,797	13.2%
CONTRACT SERVICES	715,022	793,810	78,788	11.0%
TOTAL PURCHASED SERVICES	1,331,228	1,509,688	178,460	13.4%
TOTAL DEBT SERVICE	0	0	0	-
TOTAL CONTINGENCY	75,000	75,000	0	0.0%
TOTAL ELECTIONS	150,000	150,000	0	0.0%
TOTAL ELECTION COSTS	150,000	150,000	0	0.0%
TOTAL AUDIT	15,000	15,000	0	0.0%
TOTAL LICENSES	500	500	0	0.0%
TOTAL FINANCIAL AND RECORDS SERVICES	15,500	15,500	0	0.0%
TOTAL OTHER GENERAL GOVERNMENT SERVICES	0	0	0	-
TOTAL COMMISSIONER SALARIES	54,720	54,720	0	0.0%
TOTAL COMMISSIONER BENEFITS	4,186	4,186	0	0.0%
TOTAL COMMISSIONER PLANNING	4,740	9,740	5,000	105.5%
TOTAL COMMISSIONER EXPENSES	63,646	68,646	5,000	7.9%
TOTAL FUEL & LUBE	150,000	150,000	0	0.0%
TOTAL INSURANCE	124,122	124,122	0	0.0%
TOTAL UTILITIES	297,500	297,500	0	0.0%
TOTAL DISTRICT EXPENSES	25,796,156	26,808,872	1,012,716	3.93%

CAPITAL BUDGET

The capital reserves funding system has identified the following for purchase in 2016:

SCHEDULED MAJOR CAPITAL PROJECTS / EQUIPMENT	
SMALL EQUIPMENT	163,972
DESKTOP COMPUTING	0
TECHNOLOGY FUND	0
MISC. ANNUAL MAINTENANCE	39,900
PROPERTY/DEBT PAYMENT	434,138
TOTAL	638,010

For 2016, the capital reserves budget reflects **\$638,010** in necessary equipment and maintenance which are over and above that which is being funded by the recently approved General Obligation Bond. It includes replacement personal protective equipment (bunker gear, gloves, etc.), uniforms for newly hired firefighters, surface water rescue equipment and necessary training, needed training props, and several facilities upgrades. It also includes the 2016 payment on the old District #26 bond issue, which is scheduled to be paid off in 2017.

Necessary “Operations” small equipment and “Facilities” capital allocations are as follows:

OPERATIONS CAPITAL	
SMALL EQUIPMENT	163,972
PPE at 20% Replacement (\$80K) and 8 New FF's Uniforms (\$25K)	105,000
Nozzles and Chainsaw Replacements	5,000
Surface Water Rescue Swimming (wetsuits, masks, and training costs)	17,520
Blue Card Certifications/Tactical Command	12,000
Forcible Entry Training Door	6,000
Roof Prop at 68's	10,000
Upgrade Manager Plus for Fleet Maintenance	3,131
Upgrade Four Engines with Halogen Bulbs for Safety	5,321
TOTAL	163,972
FACILITIES CAPITAL	
SMALL EQUIPMENT	39,900
Replace Failing Furniture Across the District	7,500
Generator Quick Connects at 61,64,66	4,000
Paint Station and Truck Bay Doors	14,000
Rubber Safety Treads on Stairs in 62's Truck Bay	4,200
LED Exterior Lighting Upgrade at 62's	7,000
Window Replacement at 67's	3,200
TOTAL	39,900

PROJECTED REVENUES

A detailed breakout of the 2016 projected revenues is shown on the following pages. Property taxes are based upon a projected Assessed Valuation of \$13,914,945,380 (for comparison, 2009's A/V was \$15,525,149,787). This is an increase of 6.27% on existing properties and new construction, coupled with revenues achieved through the approved maintenance and operations levy and the significantly reduced SAFER Grants.

SOUTH KING FIRE & RESCUE	
2016 REVENUES	
PROPERTY TAXES	20,663,694
ALTERNATE FUNDING	3,500,000
KCEMS BASIC LIFE/CMT FUNDS	1,662,480
KCEMS MEDIC ONE RENT / FUEL	35,000
VALLEY REGIONAL CONTRACT	820,821
DES MOINES, CITY PROPERTIES	15,000
DES MOINES, LEASEHOLD EXCISE TAX	15,000
DES MOINES SEWER DISTRICT	4,000
CITY PERMIT FEES	170,000
FIRE PREVENTION PERMIT FEES	50,000
SCHOOL DISTRICT	25,000
STATE TRAUMA GRANT	2,000
WA STATE PARKS	550
WA STATE HIGHWAYS	129
AMBULANCE CONTRACT	60,000
INTEREST EARNED	150,000
CELLULAR SITE LEASES	145,000
SALE OF SURPLUS EQUIPMENT	0
MISCELLANEOUS REVENUE/JATC RENT/SAFER	167,518
TOTAL REVENUES	27,486,192
TAX REVENUE REQUEST FOR 2016	
BASE TAXES	20,688,657
DELINQUENT TAX ADJUSTMENT	-208,724
NEW CONSTRUCTION	183,761
TOTAL TAX REVENUE AVAILABLE	20,663,694
AVAILABLE FUNDING, EXPENSES & RESERVES	
TAX REVENUES	20,663,694
ALTERNATE FUNDING	3,500,000
OTHER REVENUES	3,322,498
TOTAL REVENUES	27,486,192
TOTAL OPERATING EXPENSES	26,808,872
NECESSARY INCREASES IN LONG TERM CARE RESERVES	0
NECESSARY INCREASES IN CASH ON HAND	0
BUDGET BALANCE COMPARING EXPENSES VERSUS REVENUES	677,319

PROJECTED BALANCE SHEET INFORMATION

The following information summarizes revenues, expenses and fund balances. January 1, 2016 balances are based upon current budget projections. These are estimates and there will be some variances when actual year-end revenue and expense numbers become available in January.

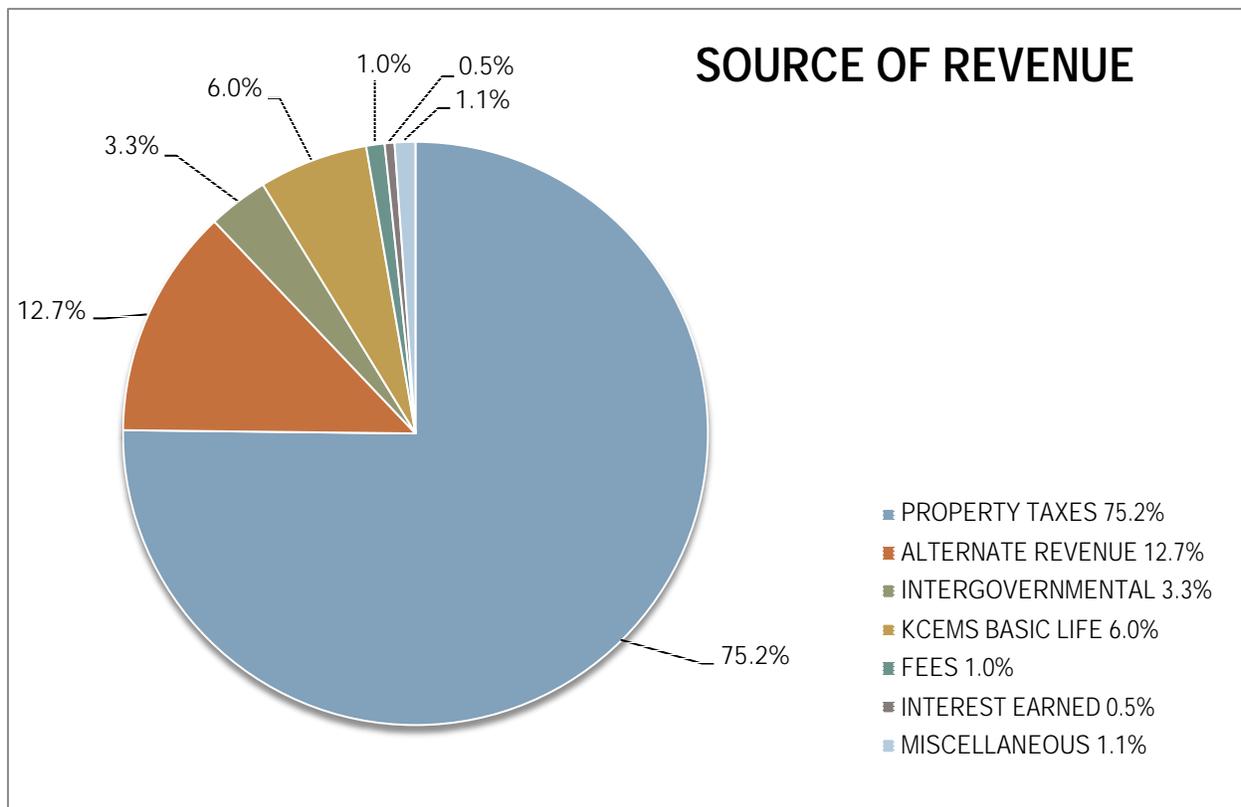
The Board of Commissioners has established a *minimum* goal of maintaining \$8,000,000 in combined General Fund and Reserve Accounts to have invested at the beginning of any given year simply to meet payroll and programmatic funding needs. We have met that goal heading into 2016 and 2017. We have also made up for the total loss of SAFER Grant funds heading into 2016.

FUND BALANCES OF JANUARY 2016	
GENERAL FUND ACCOUNT	9,899,656
CAPITAL RESERVE	3,231,369
CONTINGENCY CASH RESERVE	1,846,905
EMPLOYEE MEDICAL RESERVE	612,779
LEOFF 1 LTC / SICK LEAVE RESERVE	1,021,056
TOTAL OF RESERVES AND CASH	16,611,765
PROJECTED FUND BALANCES AS OF JANUARY 2017	
GENERAL FUND ACCOUNT	10,707,716
CAPITAL RESERVE	2,843,359
CONTINGENCY CASH RESERVE	1,750,000
EMPLOYEE MEDICAL RESERVE	600,000
LEOFF 1 LTC / SICK LEAVE RESERVE	1,000,000
TOTAL OF RESERVES AND CASH	16,901,074

The funds available as of January 2017 will allow South King Fire & Rescue to meet its 1st quarter obligations as property tax revenues for the year typically are credited to our account in April (and October) of the year. In addition, this provides a funding stream to assist in our having to manage our way through the lean economic times created by the recession.

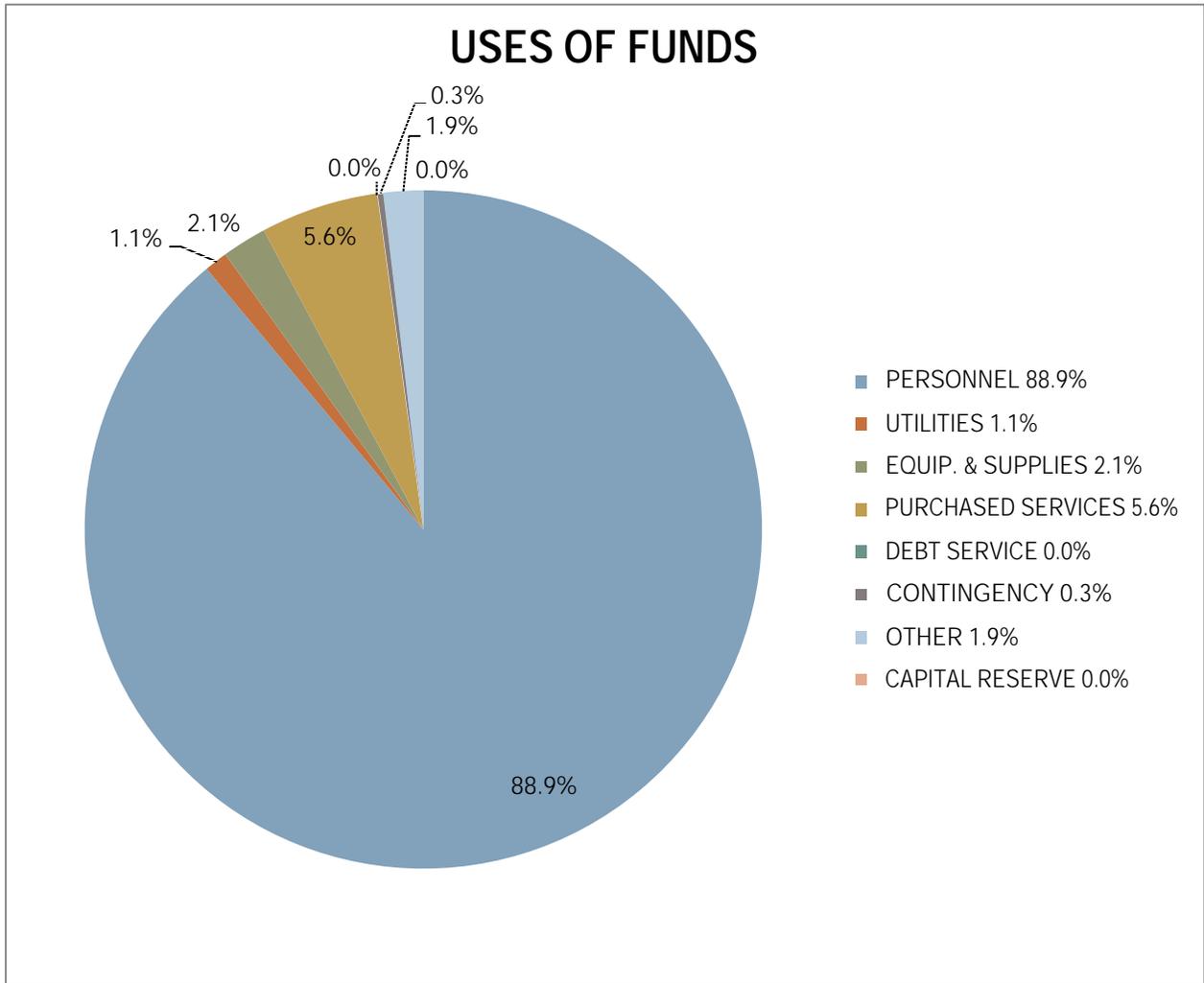
SOURCES OF FUNDS

Property taxes remain the primary source of funding for South King Fire & Rescue at **75.2%** of funding. This is actually a somewhat understated number since KCEMS Basic Life and the contract with Valley Regional Fire Authority (VRFA) are also funded from property taxes that are levied by other jurisdictions. In addition, the excess levy is a property tax. When these are added to the total, the actual percentage from property taxes comes closer to **97%**. The VRFA contract is an intergovernmental contract between South King Fire & Rescue and VRFA for the protection of the west hill of the City of Auburn within our service area. KCEMS Basic Life represents BLS funding from the Medic One levy. In addition, the alternate revenue source (the maintenance and operations levy) is also a property tax collected for four year period from 2013 through 2016. Clearly, property taxes remain the primary source of fire department funding.



USES OF FUNDS

Personnel costs continue to dominate the uses of funds at 89.0%. This is to be expected since we are a service provider with low overhead and supply costs.



DIVISIONAL OPERATING BUDGETS

ACCT CODE	DESCRIPTION	2015	2016	VARIANCE	
		BUDGET	BUDGET	AMOUNT	PERCENT
DIVISION:	LEGISLATIVE - COMMISSIONERS	2015	2016	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
511.60.10.812	MEETINGS - COMMISSIONERS SALARIES	54,720	54,720	0	0.0%
	TOTAL COMMISSIONERS SALARIES	54,720	54,720	0	0.0%
511.60.10	TOTAL COMMISSIONER SALARIES	54,720	54,720	0	0.0%
511.60.20.138	MEDICARE	793	793	0	0.1%
511.60.20.139	SOCIAL SECURITY	3,393	3,393	0	0.0%
	TOTAL COMMISSIONERS BENEFITS	4,186	4,186	0	0.0%
511.60.20	TOTAL COMMISSIONER BENEFITS	4,186	4,186	0	0.0%
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	1,000	6,000	5,000	500.0%
511.60.49.602	MEETINGS	240	240	0	0.0%
	TOTAL COMM. PLANNING	4,740	9,740	5,000	105.5%
511.60.40	TOTAL COMMISSIONER PLANNING	4,740	9,740	5,000	105.5%
	TOTAL COMMISSIONER EXPENSES	63,646	68,646	5,000	7.9%
DIVISION:	LEGISLATIVE - ELECTION COSTS	2015	2016	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
511.70.51.512	ELECTIONS	150,000	150,000	0	0.0%
	TOTAL ELECTIONS	150,000	150,000	0	0.0%
511.70.50	TOTAL ELECTION COSTS	150,000	150,000	0	0.0%
DIVISION:	FINANCIAL AND RECORDS SERVICES	2015	2016	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
514.20.41.511	AUDIT	15,000	15,000	0	0.0%
	TOTAL AUDIT	15,000	15,000	0	0.0%
514.20.49.585	LICENSES	500	500	0	0.0%
	TOTAL LICENSES	500	500	0	0.0%
514.20.40	TOTAL FINANCIAL AND RECORDS SERVICES	15,500	15,500	0	0.0%
DIVISION:	OTHER GENERAL GOVERNMENT SERVICES	2015	2016	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
519.90.41.610	ACCREDITATION	0	0	0	-
	TOTAL ACCREDITATION	0	0	0	-
519.90.51.678	PROPERTY TAXES	0	0	0	-
	TOTAL PROPERTY TAXES	0	0	0	-
519.90	TOTAL OTHER GENERAL GOVERNMENT SERVICES	0	0	0	-

DIVISION:	GENERAL	2015	2016	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522.05.10.167	EMPLOYEE LEAVE CASH OUT	40000	80,000	40,000	100.0%
522.05.10	TOTAL EMPLOYEE LEAVE CASH OUT	40,000	80,000	40,000	100.0%
522.05.21.163	EMPLOYEE ASSISTANCE	13,587	13,587	0	0.0%
522.05.21.164	EMPLOYEE RECOGNITION	10,000	10,000	0	0.0%
	TOTAL EMPLOYEE RELATED PROGRAMS	23,587	23,587	0	0.0%
522.05.20	TOTAL BENEFITS	23,587	23,587	0	0.0%
522.05.31.161	FOOD	2,000	2,000	0	0.0%
522.05.31.261	MISC. SUPPLIES	1,000	1,000	0	0.0%
522.05.31.273	DISASTER SUPPLIES	5,000	5,000	0	0.0%
522.05.31.275	OFFICE SUPPLIES	25,000	25,000	0	0.0%
522.05.31.306	EMERGENCY MANAGEMENT SUPPLIES	3,000	3,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	36,000	36,000	0	0.0%
522.05.32.381	FUEL	150,000	150,000	0	0.0%
	TOTAL FUEL	150,000	150,000	0	0.0%
522.05.35.415	HOUSEWARES	2,000	2,000	0	0.0%
	TOTAL SMALL EQUIPMENT	2,000	2,000	0	0.0%
522.05.30	TOTAL EQUIP. & SUPPLIES	188,000	188,000	0	0.0%
522.05.41.574	ATTORNEY/LEGAL	60,000	60,000	0	0.0%
522.05.41.575	NEGOTIATIONS	0	0	0	-
522.05.41.578	HIRING/TESTING/INVESTIGATION	7,000	10,000	3,000	42.9%
522.05.41.615	HR COMPLIANCE TRAINING & INSTRUCTION	6,000	6,000	0	0.0%
522.05.41.593	CONSULTANTS	7,500	10,000	2,500	33.3%
522.05.41.602	PLANNING	0	0	0	-
522.05.42.579	POSTAGE	20,000	30,000	10,000	50.0%
522.05.44.580	ADVERTISING (MEETING, BID, ETC)	500	500	0	0.0%
522.05.44.584	PUBLICATIONS	500	500	0	0.0%
522.05.49.577	INVESTMENT FEES	1,000	1,000	0	0.0%
522.05.49.581	DUES & MEMBERSHIPS	5,000	20,000	15,000	300.0%
522.05.49.582	TEMPORARY EMPLOYMENT	0	0	0	-
522.05.49.583	PRINTING & BINDING	6,000	11,000	5,000	83.3%
522.05.49.607	EMERGENCY MANAGEMENT COORDINATION	7,000	7,000	0	0.0%
522.05.49.691	SERVICE FEES	5,000	5,000	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	125,500	161,000	35,500	28.3%
522.05.46.641	INS./CASUALTY & LIAB.	100,000	100,000	0	0.0%
522.05.46.642	INS./LIFE & ACCIDENT	24,122	24,122	0	0.0%
522.05.46.643	EMPLOYMENT SECURITY	0	0	0	-
	TOTAL INSURANCE	124,122	124,122	0	0.0%
522.05.47.671	ELECTRICITY	92,000	92,000	0	0.0%
522.05.47.672	NATURAL GAS	67,500	67,500	0	0.0%
522.05.47.673	SEWER TREATMENT	0	0	0	-
522.05.47.674	TELEPHONE	65,000	65,000	0	0.0%
522.05.47.675	WASTE DISPOSAL	22,000	22,000	0	0.0%
522.05.47.676	WATER/SEWER	20,000	20,000	0	0.0%
522.05.47.677	SURFACE WATER MANAGEMENT	17,000	17,000	0	0.0%
522.05.47.679	INTERNET CONNECTION	14,000	14,000	0	0.0%
	TOTAL UTILITIES	297,500	297,500	0	0.0%
522.05.40	TOTAL PURCHASED SERVICES	547,122	582,622	35,500	6.5%
522.05.79.759	PROPERTY PAYMENTS	0	0	0	-
522.05.51.761	KCFD 2 CONTRACT	0	0	0	-
522.05.49	TOTAL DEBT SERVICE	0	0	0	-
522.05.50.791	CONTINGENCY	75,000	75,000	0	0.0%
522.05.50	TOTAL CONTINGENCY	75,000	75,000	0	0.0%
	TOTAL GENERAL	873,709	949,209	75,500	8.6%

DIVISION: ADMINISTRATION		2015	2016	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	12,478	14,557	2,079	16.7%
	OVERTIME HOURS	180	180	0	0.0%
	TOTAL PAID HOURS	12,658	14,737	2,079	16.4%
522.10.10.101	HOLIDAY / VACATION SELL-BACKS	20,500	20,500	0	0.0%
522.10.10.102	REGULAR SALARIES	737,849	1,099,577	361,728	49.0%
522.10.10.103	OVERTIME SALARIES	7,072	7,107	35	0.5%
522.10.10.109	WELLNESS INCENTIVE	2,000	2,000	0	0.0%
522.10.10	TOTAL SALARIES	767,421	1,129,184	361,763	47.1%
522.10.20.131	LIFE INSURANCE	1,888	2,823	935	49.5%
522.10.20.132	LABOR & INDUSTRIES	5,348	14,835	9,487	177.4%
522.10.20.133	MEDICAL/DENTAL	0	0	0	-
522.10.20.134	PENSIONS FULL TIME	72,584	105,342	32,758	45.1%
522.10.20.136	DEFERRED COMPENSATION	18,000	30,000	12,000	66.7%
522.10.20.138	MEDICARE	10,960	16,379	5,419	49.4%
522.10.20.139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	108,780	169,378	60,598	55.7%
522.10.20	TOTAL BENEFITS	108,780	169,378	60,598	55.7%
522.10.31.275	OFFICE SUPPLIES	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	0	0	0	-
522.10.35.416	FURNITURE & FURNISHINGS	500	500	0	0.0%
522.10.35.417	OFFICE MACHINES	250	250	0	0.0%
	TOTAL SMALL EQUIPMENT	750	750	0	0.0%
522.10.30	TOTAL EQUIP. & SUPPLIES	750	750	0	0.0%
522.10.42.579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522.10.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	10,000	10,000	0	0.0%
522.10.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	10,000	10,000	0	0.0%
522.10.48.701	MISC. EQUIP. MAINTENANCE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522.10.40	TOTAL PURCHASED SERVICES	10,000	10,000	0	0.0%
	TOTAL ADMINISTRATION	886,951	1,309,312	422,361	47.6%

DIVISION: OPERATIONS		2015	2016	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	308,608	306,136	-2,472	-0.8%
	OVERTIME HOURS	12,000	12,500	500	4.2%
	TOTAL PAID HOURS	320,608	318,636	-1,972	-0.6%
522.20.10.101	HOLIDAY / VACATION SELL-BACKS	400,000	400,000	0	0.0%
522.20.10.102	REGULAR SALARIES	12,309,357	12,299,097	-10,260	-0.1%
522.20.10.103	OVERTIME SALARIES	723,319	753,907	30,588	4.2%
522.20.10.109	WELLNESS INCENTIVE	95,000	95,000	0	0.0%
522.20.10	TOTAL SALARIES	13,527,676	13,548,004	20,328	0.2%
522.20.20.131	LIFE INSURANCE	31,950	31,718	-232	-0.7%
522.20.20.132	LABOR & INDUSTRIES	429,728	696,307	266,579	62.0%
522.20.20.133	MEDICAL/DENTAL	0	0	0	-
522.20.20.134	PENSIONS FULL TIME	708,566	703,766	-4,800	-0.7%
522.20.20.136	DEFERRED COMPENSATION	375,000	372,000	-3,000	-0.8%
522.20.20.138	MEDICARE	171,219	172,284	1,065	0.6%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,716,463	1,976,073	259,610	15.1%
522.20.20	TOTAL BENEFITS	1,716,463	1,976,073	259,610	15.1%
522.20.31.261	MISC. SUPPLIES	2,000	2,000	0	0.0%
522.20.31.264	PERSONAL PROTECTION EQUIPMENT (PPE)	125,000	50,000	-75,000	-60.0%
522.20.31.265	COVERALLS	0	0	0	-
522.20.31.266	EXTINGUISHERS & SUPPLIES	600	600	0	0.0%
522.20.31.267	FLARES	800	800	0	0.0%
522.20.31.270	MATERIAL (PROP PROT)	750	750	0	0.0%
522.20.31.272	UNIFORMS	60,000	60,000	0	0.0%
522.20.31.274	PASSPORT	2,000	2,000	0	0.0%
522.20.31.275	OFFICE SUPPLIES				
522.20.31.304	HONOR GUARD	2,500	2,500	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	193,650	118,650	-75,000	-38.7%
522.20.31.327	B.A. REPAIR PARTS	9,600	9,600	0	0.0%
522.20.31.328	EQUIP. REPAIR PARTS	1,200	1,200	0	0.0%
522.20.31.329	EXTINGUISHER/HYDRO REPAIR PARTS	500	500	0	0.0%
522.20.31.330	HOSE REPAIR PARTS	450	450	0	0.0%
	TOTAL REPAIR PARTS	11,750	11,750	0	0.0%
522.20.35.411	FIREFIGHTING EQUIP./REHAB SUPPLIES	37,000	37,000	0	0.0%
522.20.35.412	HAND TOOLS	700	700	0	0.0%
522.20.35.413	COMPLEX MAPS	5,000	5,000	0	0.0%
	TOTAL SMALL EQUIPMENT	42,700	42,700	0	0.0%
522.20.30	TOTAL EQUIP. & SUPPLIES	248,100	173,100	-75,000	-30.2%
522.20.42.579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522.20.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	60,000	80,000	20,000	33.3%
522.20.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	60,000	80,000	20,000	33.3%
522.20.44.xxx	FUTURE CATEGORY	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522.20.48.701	MISC. EQUIP/REPAIR	2,600	2,600	0	0.0%
522.20.48.702	B.A. HYDRO REPAIR	0	0	0	-
522.20.48.703	B.A. REPAIR	0	0	0	-
522.20.48.704	EXTINGUISHER REPAIRS / SERVICE	2,000	2,000	0	0.0%
522.20.48.705	HOSE REPAIR/TESTING	10,000	10,000	0	0.0%
522.20.48.706	PROTECTIVE CLOTH. REPAIR	5,000	20,000	15,000	300.0%
522.20.48.707	COMPRES./BREATH. APP.	5,000	5,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	24,600	39,600	15,000	61.0%
522.20.49.614	VALLEYCOM DISPATCHING	548,363	627,151	78,788	14.4%
522.20.49.751	FUTURE CATEGORY	0	0	0	-
	TOTAL CONTRACT SERVICES	548,363	627,151	78,788	8.8%
522.20.40	TOTAL PURCHASED SERVICES	632,963	746,751	113,788	18.0%
	TOTAL OPERATIONS	16,125,202	16,443,928	318,726	2.0%

DIVISION: EMS		2015	2016	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	160	4,540	4,380	2737.5%
	TOTAL PAID HOURS	160	4,540	4,380	2737.5%
522.24.10.101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-
522.24.10.102	REGULAR SALARIES	0	0	0	-
522.24.10.103	OVERTIME SALARIES	9,644	273,819	264,175	2739.3%
522.24.10	TOTAL SALARIES	9,644	273,819	264,175	2739.3%
522.24.20.131	LIFE INSURANCE	0	0	0	-
522.24.20.132	LABOR & INDUSTRIES	0	0	0	-
522.24.20.133	MEDICAL/DENTAL	0	0	0	-
522.24.20.134	PENSIONS FULL TIME	504	14,321	13,817	2741.4%
522.24.20.136	DEFERRED COMPENSATION	0	0	0	-
522.24.20.138	MEDICARE	84	2,382	2,298	2736.0%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	588	16,703	16,115	2740.6%
522.24.20	TOTAL BENEFITS	588	16,703	16,115	2740.6%
522.24.31.271	MEDICAL SUPPLIES	49,730	49,730	0	0.0%
522.24.31.282	DEFIBRILLATOR SUPPLIES	0	0	0	-
522.24.31.298	DISEASE PREVENTION	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	49,730	49,730	0	0.0%
522.24.31.xxx	FUTURE CATEGORY (ALS/BLS)	0	0	0	-
522.24.31.332	DEFIBRILLATOR REPAIR PARTS	0	0	0	-
	TOTAL REPAIR PARTS	0	0	0	-
522.24.35.414	MEDICAL EQUIPMENT	0	15,000	15,000	-
522.24.35.423	SHOP TOOLS	570	570	0	0.0%
	TOTAL SMALL EQUIPMENT	570	15,570	15,000	2631.6%
522.24.30	TOTAL EQUIP. & SUPPLIES	50,300	65,300	15,000	29.8%
522.24.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	0	0	0	-
522.24.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	0	0	0	-
522.24.41.587	INSTRUCTORS (OUTSIDE)	27,700	27,700	0	0.0%
522.24.49.572	INFECTIOUS WASTE DISPOSAL	800	800	0	0.0%
522.24.49.612	MEDICAL GASES	9,500	9,500	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	38,000	38,000	0	0.0%
522.24.48.701	MISC. EQUIP MAINTENANCE	0	0	0	-
522.24.48.731	DEFIBRILLATOR SERVICE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522.24.49.751	DEFIB SERVICE CONTR.	0	0	0	-
	TOTAL CONTRACT SERVICES	0	0	0	-
522.24.40	TOTAL PURCHASED SERVICES	38,000	38,000	0	0.0%
	TOTAL EMS	98,533	393,822	295,289	299.7%

DIVISION: RESCUE		2015 BUDGET	2016 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	384	384	0	0.0%
	RESPONSE OVERTIME HOURS	120	120	0	0.0%
	TOTAL OVERTIME HOURS	504	504	0	0.0%
	TOTAL PAID HOURS	504	504	0	0.0%
522.22.10.103	OVERTIME SALARIES	30,379	30,398	19	0.1%
522.22.10.107	PREMIUM PAY	28,264	24,855	-3,409	-12.1%
522.22.10	TOTAL SALARIES	58,644	55,253	-3,391	-5.8%
522.22.20.134	PENSIONS FULL TIME	3,067	2,890	-177	-5.8%
522.22.20.138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	3,067	2,890	-177	-5.8%
522.22.20	TOTAL BENEFITS	3,067	2,890	-177	-5.8%
522.22.35.431	RESCUE EQUIP	6,300	8,000	1,700	27.0%
	TOTAL SMALL EQUIPMENT	6,300	8,000	1,700	27.0%
522.22.30	TOTAL EQUIP. & SUPPLIES	6,300	8,000	1,700	27.0%
522.22.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	1,500	1,500	0	0.0%
522.22.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	1,500	1,500	0	0.0%
522.22.48.701	MISC. EQUIP. MAINTENANCE	500	500	0	0.0%
	TOTAL MAINTENANCE SERVICES	500	500	0	0.0%
522.22.40	TOTAL PURCHASED SERVICES	2,000	2,000	0	0.0%
	TOTAL RESCUE:	70,011	68,142	-1,869	-2.7%

DIVISION: MARINE		2015 BUDGET	2016 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	384	384	0	0.0%
	RESPONSE OVERTIME HOURS	0	0	0	-
	TOTAL OVERTIME HOURS	384	384	0	0.0%
	TOTAL PAID HOURS	384	384	0	0.0%
522.27.10.103	OVERTIME SALARIES	23,146	23,160	14	0.1%
522.27.10.107	PREMIUM PAY	28,264	24,855	-3,409	-12.1%
522.27.10	TOTAL SALARIES	51,411	48,015	-3,396	-6.6%
522.27.20.134	PENSIONS FULL TIME	1,211	1,211	0	0.0%
522.27.20.138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,211	1,211	0	0.0%
522.27.20	TOTAL BENEFITS	1,211	1,211	0	0.0%
522.27.35.431	MARINE EQUIP	4,400	4,400	0	0.0%
	TOTAL SMALL EQUIPMENT	4,400	4,400	0	0.0%
522.27.30	TOTAL EQUIP. & SUPPLIES	4,400	4,400	0	0.0%
522.27.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	1,500	1,500	0	0.0%
522.27.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	1,500	1,500	0	0.0%
522.27.48.701	MISC. EQUIP. MAINTENANCE	1,600	1,600	0	0.0%
	TOTAL MAINTENANCE SERVICES	1,600	1,600	0	0.0%
522.27.40	TOTAL PURCHASED SERVICES	3,100	3,100	0	0.0%
	TOTAL MARINE:	60,121	56,726	-3,395	-5.6%

DIVISION: HAZARDOUS MATERIALS		2015	2016	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	332	332	0	0.0%
	RESPONSE OVERTIME HOURS	120	120	0	0.0%
	OVERTIME HOURS	452	452	0	0.0%
	TOTAL PAID HOURS	452	452	0	0.0%
522.25.10.103	OVERTIME SALARIES	27,245	27,261	16	0.1%
522.25.10.107	PREMIUM PAY	22,965	15,978	-6,987	-30.4%
522.25.10	TOTAL SALARIES	50,210	43,239	-6,971	-13.9%
522.25.20.134	PENSIONS FULL TIME	1,425	1,426	1	0.1%
522.25.20.138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,425	1,426	1	0.1%
522.25.20	TOTAL BENEFITS	1,425	1,426	1	0.1%
522.25.35.418	HAZ MAT PROTECTION	3,239	3,239	0	0.0%
522.25.35.419	HAZ MAT TOOLS/EQUIP	4,780	4,780	0	0.0%
	TOTAL SMALL EQUIPMENT	8,019	8,019	0	0.0%
522.25.30	TOTAL EQUIP. & SUPPLIES	8,019	8,019	0	0.0%
522.25.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	6,000	6,000	0	0.0%
522.25.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	6,000	6,000	0	0.0%
522.25.48.701	MISC. EQUIP. MAINTENANCE	5,000	5,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	5,000	5,000	0	0.0%
526.25.40	TOTAL PURCHASED SERVICES	11,000	11,000	0	0.0%
	TOTAL HAZARDOUS MAT.	70,654	63,684	-6,970	-9.9%

DIVISION: HEALTH & SAFETY		2015	2016	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	180	180	0	0.0%
	TOTAL PAID HOURS	180	180	0	0.0%
522.23.10.102	REGULAR SALARIES	0	0	0	-
522.23.10.103	OVERTIME SALARIES	10,850	10,856	6	0.1%
522.23.10	TOTAL SALARIES	10,850	10,856	6	0.1%
522.23.20.131	LIFE INSURANCE	0	0	0	-
522.23.20.132	LABOR & INDUSTRIES	0	0	0	-
522.23.20.133	MEDICAL/DENTAL	0	0	0	-
522.23.20.134	PENSIONS FULL TIME	0	0	0	-
522.23.20.136	DEFERRED COMPENSATION	0	0	0	-
522.23.20.138	MEDICARE	0	0	0	-
522.23.21.165	PHYSICAL FITNESS	11,000	11,000	0	0.0%
522.23.21.166	VACCINES	5,000	10,000	5,000	100.0%
522.23.21.167	MEDICAL EXAMS (WELL/FIT INITIATIVE)	88,000	88,000	0	0.0%
522.23.21.169	MEDICAL EXAMS (DUTY FITNESS)	2,000	2,000	0	0.0%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	106,000	111,000	5,000	4.7%
522.23.20	TOTAL BENEFITS	106,000	111,000	5,000	4.7%
522.23.31.328	EQUIP/REPAIR PARTS	2,000	2,000	0	0.0%
522.23.35.432	SAFETY EQUIPMENT	0	8,000	8,000	-
	TOTAL REPAIR PARTS	2,000	10,000	8,000	400.0%
522.23.30	TOTAL EQUIP. & SUPPLIES	2,000	10,000	8,000	400.0%
522.23.41.587	INSTRUCTORS (OUTSIDE)	0	0	0	-
522.23.42.579	POSTAGE	0	0	0	-
522.23.43.541	OUTSIDE TRAINING/TRAVEL/LODGING	0	0	0	-
522.23.43.542	TRAVEL/LODGING	0	0	0	-
522.23.48.701	MISC. EQUIP. MAINTENANCE	5,800	5,800	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	5,800	5,800	0	0.0%
522.23.40	TOTAL PURCHASED SERVICES	5,800	5,800	0	0.0%
	TOTAL HEALTH & SAFETY	124,650	137,656	13,006	10.4%

DIVISION: PREVENTION / INVESTIGATION		2015	2016	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	18,716	14,557	-4,159	-22.2%
	OVERTIME HOURS	720	1,000	280	38.9%
	TOTAL PAID HOURS	19,436	15,557	-3,879	-20.0%
522.30.10.101	HOLIDAY / VACATION SELL-BACKS	5,333	5,333	-1	0.0%
522.30.10.102	REGULAR SALARIES	986,471	804,115	-182,356	-18.5%
522.30.10.103	OVERTIME SALARIES	58,103	80,035	21,932	37.7%
522.30.10.109	WELLNESS INCENTIVE	11,000	11,000	0	0.0%
522.30.10	TOTAL SALARIES	1,060,906	900,482	-160,424	-15.1%
522.30.20.131	LIFE INSURANCE	2,538	2,063	-476	-18.7%
522.30.20.132	LABOR & INDUSTRIES	25,387	40,282	14,895	58.7%
522.30.20.133	MEDICAL/DENTAL	0	0	0	-
522.30.20.134	PENSIONS FULL TIME	65,005	47,339	-17,666	-27.2%
522.30.20.136	DEFERRED COMPENSATION	27,000	21,000	-6,000	-22.2%
522.30.20.138	MEDICARE	9,654	8,365	-1,289	-13.3%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	129,584	119,049	-10,535	-8.1%
522.30.20	TOTAL BENEFITS	129,584	119,049	-10,535	-8.1%
522.30.31.275	OFFICE SUPPLIES	0	0	0	-
522.30.31.279	CODE BOOKS	4,000	3,000	-1,000	-25.0%
522.30.31.281	REFERENCE BOOKS	500	500	0	0.0%
522.30.31.283	SUPRA BOXES	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	4,500	3,500	-1,000	-22.2%
522.30.35.416	FURNITURE & FURNISHINGS	300	300	0	0.0%
522.30.35.420	PHOTO EQUIPMENT	1,100	1,100	0	0.0%
522.30.35.434	INVESTIGATION EQUIPMENT	1,500	1,500	0	0.0%
	TOTAL SMALL EQUIPMENT	2,900	2,900	0	0.0%
522.30.30	TOTAL EQUIP. & SUPPLIES	7,400	6,400	-1,000	-13.5%
522.30.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	13,000	14,000	1,000	7.7%
522.30.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	13,000	14,000	1,000	7.7%
522.30.42.579	POSTAGE	0	0	0	-
522.30.44.586	FILM/DEVELOPING/DIGITAL DOCUMENTATION	300	300	0	0.0%
522.30.44.601	INVESTIGATION SERVICES	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	300	300	0	0.0%
522.30.48.701	MISC. EQUIP. MAINTENANCE	200	200	0	0.0%
522.30.48.708	FLOW TEST GAUGES REPAIR	0	0	0	-
522.30.48.760	CITY OF FEDERAL WAY M&O	16,000	16,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	16,200	16,200	0	0.0%
522.30.40	TOTAL PURCHASED SERVICES	29,500	30,500	1,000	3.4%
	TOTAL PREVENTION	1,227,390	1,056,431	-170,959	-13.9%

DIVISION: PUBLIC EDUCATION		2015	2016	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	2,080	2,080	0	0.0%
	OVERTIME HOURS	120	200	80	66.7%
	TOTAL PAID HOURS	2,200	2,280	80	3.6%
522.35.10.101	HOLIDAY / VACATION SELL-BACKS	1,200	1,200	0	0.0%
522.35.10.102	REGULAR SALARIES	121,890	122,500	610	0.5%
522.35.10.103	OVERTIME SALARIES	7,233	12,063	4,830	66.8%
522.35.10.109	WELLNESS INCENTIVE	1,400	1,400	0	0.0%
522.35.10	TOTAL SALARIES	131,723	137,162	5,439	4.1%
522.35.20.131	LIFE INSURANCE	313	313	-1	-0.2%
522.35.20.132	LABOR & INDUSTRIES	3,522	5,755	2,233	63.4%
522.35.20.133	MEDICAL/DENTAL	0	0	0	-
522.35.20.134	PENSIONS FULL TIME	6,910	7,195	285	4.1%
522.35.20.136	DEFERRED COMPENSATION	3,000	3,000	0	0.0%
522.35.20.138	MEDICARE	105	175	70	66.6%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	13,850	16,437	2,587	18.7%
522.35.20	TOTAL BENEFITS	13,850	16,437	2,587	18.7%
522.35.31.275	OFFICE SUPPLIES	0	0		
522.35.31.278	AUDIO/VISUAL AIDS	1,000	1,000	0	0.0%
522.35.31.286	EDUCATIONAL PROGRAM SUPPLIES	7,000	10,000	3,000	42.9%
	TOTAL MISCELLANEOUS SUPPLIES	8,000	11,000	3,000	37.5%
522.35.35.412	HAND TOOLS	50	50	0	0.0%
	TOTAL SMALL EQUIPMENT	50	50	0	0.0%
522.35.30	TOTAL EQUIP. & SUPPLIES	8,050	11,050	3,000	37.3%
522.35.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	1,500	3,500	2,000	133.3%
522.35.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	1,500	3,500	2,000	133.3%
522.35.41.597	EDUCATIONAL PROGRAMS/WEBSITE PROGRAMS	18,000	16,000	-2,000	-11.1%
522.35.41.608	CPR / FIRST AID	0	0	0	-
522.35.41.613	CERT PROGRAM	0	0	0	-
522.35.42.579	POSTAGE	0	0	0	-
522.35.44.603	SPECIAL PROGRAMS	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	18,000	16,000	-2,000	-11.1%
522.35.48.701	MISC. EQUIP. MAINTENANCE	275	275	0	0.0%
	TOTAL MAINTENANCE SERVICES	275	275	0	0.0%
522.35.40	TOTAL PURCHASED SERVICES	19,775	19,775	0	0.0%
	TOTAL PUBLIC EDUCATION	173,398	184,424	11,026	6.4%

DIVISION: TRAINING		2015	2016	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	8,318	8,318	0	0.0%
	OVERTIME HOURS	700	700	0	0.0%
	TOTAL PAID HOURS	9,018	9,018	0	0.0%
522.40.10.101	HOLIDAY / VACATION SELL-BACKS	5,000	5,000	0	0.0%
522.40.10.102	REGULAR SALARIES	468,105	483,092	14,987	3.2%
522.40.10.103	OVERTIME SALARIES	60,205	60,058	-147	-0.2%
522.40.10.109	WELLNESS INCENTIVE	6,000	6,000	0	0.0%
522.40.10	TOTAL SALARIES	539,310	554,150	14,840	2.8%
522.40.20.131	LIFE INSURANCE	1,200	1,238	38	3.1%
522.40.20.132	LABOR & INDUSTRIES	10,932	17,679	6,747	61.7%
522.40.20.133	MEDICAL/DENTAL	0	0	0	-
522.40.20.134	PENSIONS FULL TIME	33,142	34,095	953	2.9%
522.40.20.136	DEFERRED COMPENSATION	12,000	12,000	0	0.0%
522.40.20.138	MEDICARE	7,398	7,614	216	2.9%
522.40.20.139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	64,672	72,626	7,954	12.3%
522.40.20	TOTAL BENEFITS	64,672	72,626	7,954	12.3%
522.40.31.261	MISC. SUPPLIES	0	0	0	-
522.40.31.275	OFFICE SUPPLIES	0	0	0	-
522.40.31.277	AUDIO/VISUAL FILMS/SOFTWARE	2,500	2,500	0	0.0%
522.40.31.278	AUDIO/VISUAL AIDS	0	0	0	-
522.40.31.281	REFERENCE BOOKS	1,700	3,000	1,300	76.5%
522.40.31.285	CHEMICALS		0	0	-
522.40.31.326	MISC REPAIR PARTS		0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	4,200	5,500	1,300	31.0%
522.40.35.411	FIREFIGHTING EQUIP.	20,000	25,000	5,000	25.0%
522.40.35.416	FURNITURE & FURNISHINGS	0	0	0	-
522.40.35.417	OFFICE MACHINES	500	500	0	0.0%
522.40.35.421	AUDIO/VISUAL EQUIP	1,200	1,200	0	0.0%
	TOTAL SMALL EQUIPMENT	21,700	26,700	5,000	23.0%
522.40.30	TOTAL EQUIP. & SUPPLIES	25,900	32,200	6,300	24.3%
522.40.41.587	INSTRUCTORS (OUTSIDE)	15,300	18,800	3,500	22.9%
522.40.41.588	MISC REIMBURSABLE TRAINING	0	0	0	-
522.40.42.579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	15,300	18,800	3,500	22.9%
522.40.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	5,000	10,000	5,000	100.0%
522.40.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	5,000	10,000	5,000	100.0%
522.40.45.622	PORTABLE SANITATION SERVICES	1,000	1,000	0	0.0%
	TOTAL RENTAL SERVICE	1,000	1,000	0	0.0%
522.40.48.701	MISC. EQUIP. MAINTENANCE	500	500	0	0.0%
	TOTAL MAINTENANCE SERVICES	500	500	0	0.0%
522.40.40	TOTAL PURCHASED SERVICES	21,800	30,300	8,500	39.0%
	TOTAL TRAINING	651,682	689,276	37,594	5.8%

DIVISION: FACILITIES		2015 BUDGET	2016 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	4,159	4,159	0	0.0%
	OVERTIME HOURS	80	80	0	0.0%
	TOTAL PAID HOURS	4,239	4,239	0	0.0%
522.50.10.101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-
522.50.10.102	REGULAR SALARIES	107,769	108,233	464	0.4%
522.50.10.103	OVERTIME SALARIES	5,353	5,380	27	0.5%
522.50.10.109	WELLNESS INCENTIVE	500	500	0	0.0%
522.50.10	TOTAL SALARIES	113,622	114,113	491	0.4%
522.50.20.131	LIFE INSURANCE	240	240	0	0.0%
522.50.20.132	LABOR & INDUSTRIES	4,056	5,180	1,124	27.7%
522.50.20.133	MEDICAL/DENTAL	0	0	0	-
522.50.20.134	PENSIONS FULL TIME	11,123	11,360	237	2.1%
522.50.20.136	DEFERRED COMPENSATION	3,000	3,000	0	0.0%
522.50.20.138	MEDICARE	1,389	1,395	6	0.5%
522.50.20.139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	19,808	21,175	1,367	6.9%
522.50.20	TOTAL BENEFITS	19,808	21,175	1,367	6.9%
522.50.31.262	BATTERIES	2,100	2,100	0	0.0%
522.50.31.272	UNIFORMS	450	450	0	0.0%
522.50.31.275	OFFICE SUPPLIES	0	0	0	-
522.50.31.287	GROUPS MAINT. SUPPLIES	2,800	7,800	5,000	178.6%
522.50.31.289	BLDG. MTL. & SUPPLIES	9,500	10,000	500	5.3%
522.50.31.290	CLEANING & SANITATION	22,500	24,000	1,500	6.7%
522.50.31.291	ELECTRICAL SUPPLIES	3,500	4,000	500	14.3%
522.50.31.292	PAINT & PAINTING SUPPLIES	2,500	2,500	0	0.0%
522.50.31.293	PLUMBING SUPPLIES	5,000	5,000	0	0.0%
522.50.31.294	MATTRESS REPLACEMENTS	0	0	0	-
522.50.31.295	NUTS/BOLTS/SCREWS	0	0	0	-
522.50.31.331	HYDRANT/TEST PARTS	2,500	2,500	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	50,850	58,350	7,500	14.7%
522.50.35.423	SHOP TOOLS	1,000	1,000	0	0.0%
522.50.35.424	GENERATORS	250	250	0	0.0%
	TOTAL SMALL EQUIPMENT	1,250	1,250	0	0.0%
522.50.30	TOTAL EQUIP. & SUPPLIES	52,100	59,600	7,500	14.4%
522.50.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	800	800	0	0.0%
522.50.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	800	800	0	0.0%
522.50.41.600	ENGINEERING SERVICES	500	500	0	0.0%
522.50.41.601	ARCHITECTURAL SERVICES	500	500	0	0.0%
522.50.42.579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	1,000	1,000	0	0.0%
522.50.45.621	MISC. EQUIP RENTAL	500	500	0	0.0%
	TOTAL RENTAL SERVICES	500	500	0	0.0%
522.50.48.701	MISC. EQUIP. MAINTENANCE	1,688	1,688	0	0.0%
522.50.48.709	APPLIANCE REPAIR/REPLACE	12,000	12,000	0	0.0%
522.50.48.710	GROUPS/FACILITIES MAINTENANCE	13,125	15,000	1,875	14.3%
522.50.48.711	CARPET CLEANING	4,000	4,000	0	0.0%
522.50.48.712	DOOR REPAIR	10,500	14,000	3,500	33.3%
522.50.48.713	ELECTRICAL REPAIR	8,000	8,500	500	6.2%
522.50.48.714	GLAZIER	1,148	1,148	0	0.0%
522.50.48.715	LOCKSMITH	750	750	0	0.0%
522.50.48.716	PLUMBING	0	0	0	-
522.50.48.717	TRAFFIC CONTROL/SIGNS	459	459	0	0.0%
522.50.48.718	WEED CONTROL	0	0	0	-
522.50.48.719	ROOF/REPAIR	5,000	5,000	0	0.0%
522.50.48.720	CATCH BASIN CLEANING	0	0	0	-
522.50.48.721	PEST CONTROL	1,281	1,281	0	0.0%
522.50.48.722	ALARM SYSTEMS REPAIR / MONITORING	9,000	9,000	0	0.0%
522.50.48.723	FIRE PROTECTION SYSTEMS REPAIR	4,000	4,000	0	0.0%
522.50.48.724	PERMITS	563	563	0	0.0%
522.50.48.732	GENERATORS	6,000	6,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	77,513	83,388	5,875	7.6%
522.50.49.752	HVAC CONTRACT	50,659	50,659	0	0.0%
522.50.49.762	JANITORIAL SERVICES	0	0	0	-
522.50.49.758	GROUPS MAINT. CONTRACT	35,000	35,000	0	0.0%
	TOTAL CONTRACT SERVICES	85,659	85,659	0	0.0%
522.50.40	TOTAL PURCHASED SERVICES	165,472	171,347	5,875	3.6%
	TOTAL FACILITIES	351,002	366,234	15,233	4.3%

DIVISION: FLEET MAINTENANCE		2015	2016	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	6,239	6,239	0	0.0%
	OVERTIME HOURS	60	60	0	0.0%
	TOTAL PAID HOURS	6,299	6,299	0	0.0%
522.60.10.101	HOLIDAY / VACATION SELL-BACKS	3,150	3,150	0	0.0%
522.60.10.102	REGULAR SALARIES	274,471	275,843	1,372	0.5%
522.60.10.103	OVERTIME SALARIES	4,789	4,812	23	0.5%
522.60.10.109	WELLNESS INCENTIVE	1,000	1,000	0	0.0%
522.60.10	TOTAL SALARIES	283,409	284,806	1,397	0.5%
522.60.20.131	LIFE INSURANCE	710	710	0	0.0%
522.60.20.132	LABOR & INDUSTRIES	11,375	14,747	3,372	29.6%
522.60.20.133	MEDICAL/DENTAL	0	0	0	-
522.60.20.134	PENSIONS FULL TIME	31,709	32,383	674	2.1%
522.60.20.136	DEFERRED COMPENSATION	9,000	9,000	0	0.0%
522.60.20.138	MEDICARE	2,497	2,509	12	0.5%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	55,291	59,350	4,059	7.3%
522.60.20	TOTAL BENEFITS	55,291	59,350	4,059	7.3%
522.60.31.272	UNIFORMS	1,200	1,200	0	0.0%
522.60.31.275	OFFICE SUPPLIES		0	0	-
522.60.31.299	CLEANERS & FLUIDS	3,500	3,500	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	6,000	6,000	0	0.0%
522.60.31.305	MARINE	500	500	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	12,100	12,100	0	0.0%
522.60.31.326	MISC. REPAIR PARTS	1,800	2,500	700	38.9%
522.60.31.333	AID CAR PARTS	4,500	5,000	500	11.1%
522.60.31.334	BATTERIES/AUTOMOTIVE	5,000	3,800	-1,200	-24.0%
522.60.31.335	LADDER TRUCK PARTS	8,000	7,000	-1,000	-12.5%
522.60.31.336	PUMPER PARTS	63,000	73,000	10,000	15.9%
522.60.31.337	STAFF VEHICLE PARTS	7,000	5,000	-2,000	-28.6%
522.60.31.338	TIRES/RIM	19,500	11,600	-7,900	-40.5%
522.60.31.345	MARINE PARTS	4,000	4,000	0	0.0%
	TOTAL REPAIR PARTS	112,800	111,900	-900	-0.8%
522.60.35.423	SHOP TOOLS	2,000	2,500	500	25.0%
	TOTAL SMALL EQUIPMENT	2,000	2,500	500	25.0%
522.60.30	TOTAL EQUIP. & SUPPLIES	126,900	126,500	-400	-0.3%
522.60.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	3,000	5,000	2,000	66.7%
522.60.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	3,000	5,000	2,000	66.7%
522.60.41.589	LAB TESTING	3,000	3,000	0	0.0%
522.60.42.579	POSTAGE	0	0	0	-
522.60.49.590	TOWING	1,000	1,000	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	4,000	4,000	0	0.0%
522.60.47.729	WASTE DISPOSAL	1,000	1,500	500	50.0%
522.60.48.701	MISC. EQUIP. MAINTENANCE	4,550	4,550	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	45,000	52,000	7,000	15.6%
522.60.48.728	VEHICLES/MAJOR OVERHAUL	0	0	0	-
522.60.48.730	WELDING	500	500	0	0.0%
522.60.48.737	MARINE REPAIRS	7,000	7,000	0	0.0%
522.60.48.738	ACCIDENT REPAIRS	2,500	4,000	1,500	60.0%
	TOTAL MAINTENANCE SERVICES	60,550	69,550	9,000	14.9%
522.60.40	TOTAL PURCHASED SERVICES	67,550	78,550	11,000	16.3%
	TOTAL FLEET MAINTENANCE	533,150	549,205	16,055	3.0%

DIVISION: INFO & COMMUNICATIONS		2015	2016	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	5,719	5,719	0	0.0%
	OVERTIME HOURS	168	168	0	0.0%
	TOTAL PAID HOURS	5,887	5,887	0	0.0%
522.85.10.101	HOLIDAY / VACATION SELL-BACKS	3,000	3,000	0	0.0%
522.85.10.102	REGULAR SALARIES	301,367	303,996	2,629	0.9%
522.85.10.103	OVERTIME SALARIES	11,456	11,513	57	0.5%
522.85.19.109	WELLNESS INCENTIVE	1,000	1,000	0	0.0%
522.85.10	TOTAL SALARIES	316,822	319,508	2,686	0.8%
522.85.20.131	LIFE INSURANCE	770	775	5	0.6%
522.85.20.132	LABOR & INDUSTRIES	1,163	1,264	101	8.7%
522.85.20.133	MEDICAL/DENTAL	0	0	0	-
522.85.20.134	PENSIONS FULL TIME	27,353	27,927	574	2.1%
522.85.20.136	DEFERRED COMPENSATION	6,000	6,000	0	0.0%
522.85.20.138	MEDICARE	4,457	4,495	38	0.9%
522.85.20.139	SOCIAL SECURITY	2,550	4,344	1,794	70.4%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	42,293	44,805	2,512	5.9%
522.85.20	TOTAL BENEFITS	42,293	44,805	2,512	5.9%
522.85.31.275	OFFICE SUPPLIES				
522.85.31.297	COMPUTER SUPPLIES	10,000	10,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	10,000	10,000	0	0.0%
522.85.31.339	RADIO REPAIR PARTS	3,000	3,000	0	0.0%
522.85.31.340	BATTERIES	3,000	3,000	0	0.0%
522.85.31.341	NETWORK INFRASTRUCTURE PARTS	3,200	3,200	0	0.0%
522.85.31.342	COMPUTER/PRINTER/MONITOR PARTS	1,400	1,400	0	0.0%
522.85.31.343	PHONE REPAIR PARTS	1,000	1,000	0	0.0%
	TOTAL REPAIR PARTS	11,600	11,600	0	0.0%
522.85.35.417	OFFICE MACHINES	2,000	2,000	0	0.0%
522.85.35.418	COMPUTER WORKSTATIONS	0	0	0	-
522.85.35.419	LAPTOPS/MDC'S	0	0	0	-
522.85.35.420	PRINTERS	0	0	0	-
522.85.35.423	SHOP TOOLS	0	0	0	-
522.85.35.426	RADIOS/PAGERS	1,000	1,000	0	0.0%
522.85.35.429	SERVER SOFTWARE	2,000	2,000	0	0.0%
522.85.35.430	CLIENT SOFTWARE	4,000	4,000	0	0.0%
	TOTAL SMALL EQUIPMENT	9,000	9,000	0	0.0%
522.85.30	TOTAL EQUIP. & SUPPLIES	30,600	30,600	0	0.0%
522.85.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	10,000	10,000	0	0.0%
522.85.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	10,000	10,000	0	0.0%
522.85.41.571	ALPHA PAGERS/AIR CARDS	26,000	26,000	0	0.0%
522.85.41.592	SOFTWARE CUSTOMIZATION	0	0	0	-
522.85.41.593	CONSULTANTS	3,000	3,000	0	0.0%
522.85.41.594	INTERNET CONNECTION		0	0	-
522.85.41.595	800 ACCESS FEES	65,268	68,065	2,797	4.3%
522.85.41.614	VALLEYCOM DISPATCHING	0	0	0	-
522.85.42.579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	94,268	97,065	2,797	3.0%
522.85.48.733	NETWORK INFRASTRUCTURE	6,000	6,000	0	0.0%
522.85.48.734	COMPUTER/PRINTER/MONITOR	1,500	1,500	0	0.0%
522.85.48.735	TELEPHONE T&M MAINT.	1,000	1,000	0	0.0%
522.85.48.736	RADIO T&M MAINT.	5,000	5,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	13,500	13,500	0	0.0%
522.85.44.586	FILM/DEVELOPING	0	0	0	-
522.85.49.755	SOFTWARE CONTRACT	70,000	70,000	0	0.0%
522.85.49.756	TELEPHONE MAINT. CONTRACT	0	0	0	-
522.85.49.757	OFFICE EQUIPMENT CONTRACTS	11,000	11,000	0	0.0%
	TOTAL CONTRACT SERVICES	81,000	81,000	0	0.0%
522.85.40	TOTAL PURCHASED SERVICES	198,768	201,565	2,797	1.4%
	TOTAL INFO SYSTEMS	588,484	596,478	7,994	1.4%

DIVISION:	EMPLOYEE HEALTH BENEFITS	2015	2016	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522.95.20.180	CLAIM PAYMENTS	2,526,826	2,554,371	27,545	1.1%
522.95.20.181	TPA EXPENSES	86,340	90,448	4,108	4.8%
522.95.20.182	BROKER FEES	30,600	30,780	180	0.6%
522.95.20.183	STOP LOSS INSURANCE	408,982	353,220	-55,762	-13.6%
522.95.20.184	WELLNESS PROGRAM EXPENSES	0	0		
522.95.20.185	OTHER EXPENSES	22,000	15,000	-7,000	-31.8%
522.95.20.186	HRA DISBURSEMENT	222,000	223,500	1,500	0.7%
	TOTAL SELF-INSURANCE	3,296,748	3,267,319	-29,429	-0.9%
522.95.20.188	DENTAL	273,199	280,750	7,551	2.8%
	TOTAL DENTAL	273,199	280,750	7,551	2.8%
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522.95.20.189	HMO PREMIUM (GROUP HEALTH)	0	0	0	.
	TOTAL HMO	0	0	0	.
522.95.20.190	LEOFF 1 MEDICAL/DENTAL REIMBURSEMENT	162,128	162,128	0	0.0%
	TOTAL LEOFF 1 REIMBURSEMENT	162,128	162,128	0	0.0%
522.95.20	TOTAL EMPLOYEE HEALTH BENEFITS	3,732,075	3,710,197	-21,878	-0.6%

LINE ITEM DESCRIPTIONS

BARS	DESCRIPTION	
511.60.10.812	MEETINGS - COMMISSIONERS SALARIES	Covers costs at \$114 per meeting for Commissioner's meetings.
511.60.20.138	MEDICARE	Covers Medicare costs for Commissioners applied to salary.
511.60.20.139	SOCIAL SECURITY	Covers Social Security costs for our Commissioners.
511.60.41.832	PLANNING	Covers Strategic Planning and Commissioner expenses related to retreats, etc.
511.60.43.541	OUTSIDE TRAINING/MEETINGS NON-SALARY	Covers Commissioner expenses not related to salaries for meetings and planning sessions.
511.60.49.581	DUES - COMMISSIONERS	Covers approved Commissioners dues via WFCA, KCFCA, etc.
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.
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.
522.05.10.167	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	Expenses for employee recognition program and banquet.
522.05.31.161	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.
522.05.31.273	DISASTER SUPPLIES	MRE's and other disaster supplies.
522.05.31.275	OFFICE SUPPLIES	Expenses for paper, pencils, pens, etc. and printer toner/copy machine overage charges.
522.05.31.306	EMERGENCY MANAGEMENT SUPPLIES	Supplies for EOC Operations.
522.05.32.381	FUEL	Fuel costs based on historical usage and increased fuel prices.
522.05.35.415	HOUSEWARES	Miscellaneous cooking utensils. Based on historical.
522.05.41.574	ATTORNEY/LEGAL	Expenses for legal representation.
522.05.41.575	NEGOTIATIONS	Expenses for contract negotiations with IAFF Local 2024.
522.05.41.578	HIRING/TESTING/INVESTIGATION	Costs associated with hiring new personnel, promotional exams, and background investigations.
522.05.41.615	HR COMPLIANCE TRAINING & INSTRUCTION	Costs associated with HR compliance, recruitment, and training.
522.05.41.593	CONSULTANTS	Costs for consultants utilized in planning efforts, or personnel development processes.
522.05.41.602	PLANNING	Costs associated with Strategic Leadership Planning and retreat efforts.
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	PUBLICATIONS	Cost for business related magazines, journals, and newspapers.
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.
522.05.49.577	INVESTMENT FEES	King County investment fees.
522.05.49.581	DUES & MEMBERSHIPS	Memberships in various professional organizations such as WFC, AWC, NFPA, ICBO, etc.
522.05.49.582	TEMPORARY EMPLOYMENT	Any costs associated with unanticipated temporary help.
522.05.49.583	PRINTING & BINDING	Pre-printed forms and annual report. Based on historical.
522.05.49.607	EMERGENCY MANAGEMENT COORDINATION	Emergency Planning - jointly funded with City, School District, St. Francis & Lakehaven
522.05.49.691	SERVICE FEES	All fees, other than investment fees, associated with departmental business.
522.05.79.759	PROPERTY PAYMENTS	Previously utilized for Station 68 property acquisition.
522.05.51.761	KCFD 2 CONTRACT	Previously utilized Des Moines contract for service with Dist. 2.
522.05.50.791	CONTINGENCY	This is an account to cover unplanned significant expenditures.

DIVISION: ADMINISTRATION		
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 Church, Plumlee, Fjelstad, Perry, Gentry, Stevens, Scharer, Bell and Rinehardt.
522.10.10.103	OVERTIME SALARIES	Overtime for non-exempt staff.
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.
522.10.20.134	PENSIONS FULL TIME	Employer share of pension plans.
522.10.20.136	DEFERRED COMPENSATION	\$250.00/month DEFERRED COMPENSATION plan.
522.10.20.138	MEDICARE	Medicare contribution paid by employer.
522.10.20.139	SOCIAL SECURITY	Social Security contribution paid by employer.
522.10.35.416	FURNITURE & FURNISHINGS	Furnishings for Finance & Administration.
522.10.35.417	OFFICE MACHINES	Office machines for Finance & Administration.
522.10.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Training and Conferences for Administrative Staff.
DIVISION: OPERATIONS		
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	Chief of Ops, B/C, Capt, Lt, and Firefighter regular salaries. Also includes Driver Pay.
522.20.10.103	OVERTIME SALARIES	Overtime costs for major events and maintaining staffing due to sick or disability leaves.
522.20.10.109	WELLNESS INCENTIVE	Per firefighter contract, firefighter benefit for non-sick leave usage.
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 for all personnel at \$250/month.
522.20.20.138	MEDICARE	Medicare contribution for all firefighters hired after 1985.
522.20.31.261	MISC. SUPPLIES	Misc. disposable supplies (e.g., ear protection, eye protection, particle masks, etc.)
522.20.31.264	PERSONAL PROTECTION EQUIPMENT (PPE)	Based on current gear inspections, three year replacements, and new hire requirements.
522.20.31.265	COVERALLS	Based on historical expenditures and new hires
522.20.31.266	EXTINGUISHERS & SUPPLIES	Based on historical expenditures.
522.20.31.267	FLARES	Based on historical expenditures.
522.20.31.270	MATERIAL (PROP PROT)	For plywood and other property protection after fires.
522.20.31.272	UNIFORMS	For Firefighters, Officers, and Chiefs departmental uniforms.
522.20.31.274	PASSPORT	For passport supplies based on historical expenditures.
522.20.31.275	OFFICE SUPPLIES	Office supplies for stations and Battalion Chief's Office.
522.20.31.304	HONOR GUARD	Supplies for our Honor Guard.
522.20.31.327	B.A. REPAIR PARTS	Breathing apparatus repairs based on projected expenditures.
522.20.31.328	EQUIP. REPAIR PARTS	For repair of miscellaneous firefighting equipment.
522.20.31.329	EXTINGUISHER/HYDRO REPAIR PARTS	For repair and hydro testing of extinguishers, repair of ground ladders, and parts for both.
522.20.31.330	HOSE REPAIR PARTS	For repair of damaged hose based on historical costs.
522.20.35.411	FIREFIGHTING EQUIP./REHAB SUPPLIES	Ropes, nozzles, and all replacement operations equipment. Also provides for Rehab supplies utilized at fire scenes.
522.20.35.412	HAND TOOLS	Replacement tools at stations and on engines
522.20.35.413	COMPLEX MAPS	Supplies for the development of District maps and complex maps for all responding apparatus (paper, binding, etc.).
522.20.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	For outside training, college classes and seminars
522.20.48.701	MISC. EQUIP/REPAIR	Outside repair of equipment, such as rescue tools, and ladder testing.
522.20.48.702	B.A. HYDRO REPAIR	For hydro testing B.A. or O2 bottles by outside company
522.20.48.703	B.A. REPAIR	SCBA repairs by outside companies
522.20.48.704	EXTINGUISHER REPAIRS / SERVICE	For hydro testing or repairing extinguishers based on historical.
522.20.48.705	HOSE REPAIR/TESTING	For testing and repair of hose based on NFPA recommendations and historical trends.
522.20.48.706	PROTECTIVE CLOTH. REPAIR	For repair of bunkers we can't do "in-house".
522.20.48.707	COMPRES./BREATH. APP.	For repair of compressor as necessary.
522.20.49.614	VALLEYCOM DISPATCHING	ValleyCom owner agency fees for dispatching services (moved to Ops in 2011).

DIVISION: EMS		
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 and Industries.
522.24.20.133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522.24.20.134	PENSIONS FULL TIME	LEOFF 1 and 2 pension payments by Employer.
522.24.20.136	DEFERRED COMPENSATION	Deferred Comp for EMS personnel at \$250/month.
522.24.20.138	MEDICARE	Medicare contribution for EMS personnel hired after 1985.
522.24.31.271	MEDICAL SUPPLIES	Medical supplies for patient care
522.24.31.282	DEFIBRILLATOR SUPPLIES	Defibrillator supplies for patient care (Not currently utilized).
522.24.31.298	DISEASE PREVENTION	Gloves, face shields, TB Masks and Vionex (our bug killing handi-wipes).
522.24.31.332	DEFIBRILLATOR REPAIR PARTS	Repair parts for defibrillator maintenance.
522.24.31.xxx	FUTURE CATEGORY (ALS/BLS)	Not utilized.
522.24.35.414	MEDICAL EQUIPMENT	For medical equipment such as backboards, etc.
522.24.35.423	SHOP TOOLS	Specialized tools for medical equipment maintenance.
522.24.41.587	INSTRUCTORS (OUTSIDE)	Outside providers to teach EMS CBT & other EMS-related education.
522.24.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Seminars and training for internal EMS instructors.
522.24.48.701	MISC. EQUIP MAINTENANCE	Equipment repairs provided by outside service providers.
522.24.48.731	DEFIBRILLATOR SERVICE	For required service or repairs of our defibrillators - low cost due to contractual coverage.
522.24.49.572	INFECTIOUS WASTE DISPOSAL	For disposal of infectious waste.
522.24.49.612	MEDICAL GASES	Medical oxygen costs.
522.24.49.751	DEFIB SERVICE CONTR.	The annual service contract on our defibrillator units.
DIVISION: RESCUE		
522.22.48.701	MISC. EQUIP. MAINTENANCE	Repair of rescue equipment by outside vendors.
522.22.10.103	OVERTIME SALARIES	Total of overtime utilized by Rescue Team.
522.22.10.107	PREMIUM PAY	Premium pay for special operations teams.
522.22.20.134	PENSIONS FULL TIME	LEOFF pension payments by Employer.
522.22.35.431	RESCUE EQUIP	For replacement rescue equipment, webbing, etc.
522.22.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Outside training for rescue team.
DIVISION: MARINE		
522.27.10.103	OVERTIME SALARIES	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	OUTSIDE TRAINING / TRAVEL / LODGING	Outside training for marine team.
522.27.48.701	MISC. EQUIP. MAINTENANCE	Repair of marine equipment by outside vendors.
DIVISION: HEALTH & SAFETY		
522.23.10.102	REGULAR SALARIES	Not utilized.
522.23.10.103	OVERTIME SALARIES	Overtime for Peer-Fitness Trainers.
522.23.20.131	LIFE INSURANCE	Not utilized.
522.23.20.132	LABOR & INDUSTRIES	Not utilized.
522.23.20.133	MEDICAL/DENTAL	Not utilized.
522.23.20.134	PENSIONS FULL TIME	Not utilized.
522.23.20.136	DEFERRED COMPENSATION	Not utilized.
522.23.21.165	PHYSICAL FITNESS	Hearing tests + ACE fitness accreditations and training.
522.23.21.166	VACCINES	Employee vaccinations
522.23.21.167	MEDICAL EXAMS (WELL/FIT INITIATIVE)	Employee Health/Wellness/Fitness initiative.
522.23.21.169	MEDICAL EXAMS (DUTY FITNESS)	Employee return to work exams.
522.23.31.328	EQUIP/REPAIR PARTS	Fitness equipment repair based on historical.
522.23.41.587	INSTRUCTORS (OUTSIDE)	Not utilized.
522.23.43.542	TRAVEL/LODGING	Physical fitness equipment maintenance.
DIVISION: HAZARDOUS MATERIALS		
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.
522.25.35.418	HAZ MAT PROTECTION	For replacement suits and equipment.
522.25.35.419	HAZ MAT TOOLS/EQUIP	For replacement of damaged tools, etc.
522.25.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Outside training for Hazmat team.
522.25.48.701	MISC. EQUIP. MAINTENANCE	Repair of Hazmat equipment by outside vendors.

DIVISION: PREVENTION / INVESTIGATION		
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	Employee salaries.
522.30.10.103	OVERTIME SALARIES	Overtime for investigations.
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 for all personnel at \$250/month.
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.
522.30.31.283	SUPRA BOXES	A clearing account for supra boxes.
522.30.35.416	FURNITURE & FURNISHINGS	Misc. replacement of small furniture (e.g., office chairs, file cabinets, etc.).
522.30.35.420	PHOTO EQUIPMENT	Digital camera equipment.
522.30.35.434	INVESTIGATION EQUIPMENT	Investigation tools and equipment.
522.30.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Specialized training for inspection certifications or fire investigations.
522.30.44.586	FILM/DEVELOPING/DIGITAL DOCUMENTATION	Film purchase and processing costs for fire investigations.
522.30.44.601	INVESTIGATION SERVICES	As required for outside investigations.
522.30.48.701	MISC. EQUIP. MAINTENANCE	Maintenance of investigation equipment, camera, gas detectors, etc.
522.30.48.708	FLOW TEST GAUGES REPAIR	Calibrate gauges used for Certificates of Water Availability required for new developments.
522.30.48.760	CITY OF FEDERAL WAY M&O	Maintenance and Operating expenses for City Hall office space.
DIVISION: PUBLIC EDUCATION		
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	Employee salaries.
522.35.10.103	OVERTIME SALARIES	Overtime for special events (including Operations personnel overtime) and PIO at incidents.
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 for all personnel at \$250/month.
522.35.20.138	MEDICARE	Medicare contribution.
522.35.31.278	AUDIO/VISUAL AIDS	Materials and labor (if necessary) for posters/banners, props for mall show and school programs, computer clip art and graphics software, professional videos/audiotapes and blank audio tape and videotape, etc.
522.35.31.286	EDUCATIONAL PROGRAM SUPPLIES	Materials for educational programs including pre-school programs, K-12 school programs; annual inspection / brochure mailings to all businesses, EMS week; Community Events; Change Your Clock campaign; etc.
522.35.35.412	HAND TOOLS	Small tools such as battery testers and battery-operated screwdrivers to install smoke detectors.
522.35.41.597	EDUCATIONAL PROGRAMS/WEBSITE PROGRAMS	Purchased services such as 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.
522.35.42.579	POSTAGE	Public Education Postage costs for shipping.
522.35.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Training and classes for Public Educators, Washington Public Fire Educators Workshops, Public Relations Society of America Workshops, Western Public Fire Educators Conference, etc.
522.35.48.701	MISC. EQUIP. MAINTENANCE	Costs of repairing any equipment damaged during the year.

DIVISION: TRAINING		
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	Employee salaries.
522.40.10.103	OVERTIME SALARIES	Normal overtime as well as recruit class overtime.
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	Employer share of pension plan.
522.40.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month.
522.40.20.138	MEDICARE	Medicare contribution paid by Employer.
522.40.31.261	MISC. SUPPLIES	For drill defib patches, oxygen cannula, and Amkus tool cars.
522.40.31.277	AUDIO/VISUAL FILMS/SOFTWARE	Training films software.
522.40.31.278	AUDIO/VISUAL AIDS	For added training aids.
522.40.31.281	REFERENCE BOOKS	Purchase of IFSTA manuals for personnel.
522.40.35.411	FIREFIGHTING EQUIP.	Misc. equipment for live-fire drills.
522.40.35.416	FURNITURE & FURNISHINGS	Replacement of furnishings (chairs, etc.).
522.40.35.417	OFFICE MACHINES	Small Office machines.
522.40.35.421	AUDIO/VISUAL EQUIP	Small AV equipment.
522.40.41.587	INSTRUCTORS (OUTSIDE)	Outside instructors for employee classes.
522.40.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Training division personnel classes and seminars.
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.
DIVISION: FACILITIES MAINTENANCE		
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	Employee Salaries
522.50.10.103	OVERTIME SALARIES	Overtime to cover work not completed on duty hours.
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	Employer share of pension plans.
522.50.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month
522.50.20.138	MEDICARE	Medicare contribution paid by employer.
522.50.31.262	BATTERIES	Disposable batteries for all Department activities.
522.50.31.275	OFFICE SUPPLIES	Miscellaneous office supplies.
522.50.31.287	GROUPS MAINT. SUPPLIES	Misc. ground maintenance equipment (e.g., water hoses, rakes, shovels, sprinklers,
522.50.31.289	BLDG. MTLs & SUPPLIES	Miscellaneous building materials and supplies.
522.50.31.290	CLEANING & SANITATION	Station supplies (toilet paper/paper towels/soap).
522.50.31.291	ELECTRICAL SUPPLIES	Lighting, bulbs, and repairs.
522.50.31.292	PAINT & PAINTING SUPPLIES	Supplies to paint our facilities when necessary.
522.50.31.293	PLUMBING SUPPLIES	Valves, pipes, and fittings.
522.50.31.294	MATTRESS REPLACEMENTS	Mattresses needing replacement in Department stations.
522.50.31.295	NUTS/BOLTS/SCREWS	Small hardware.
522.50.31.331	HYDRANT/TEST PARTS	All equipment, glue, etc. used for testing our hydrants.
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	OUTSIDE TRAINING / TRAVEL / LODGING	Training for facilities personnel.
522.50.45.621	MISC. EQUIP RENTAL	Rental of equipment utilized in facilities work.
522.50.48.701	MISC. EQUIP. MAINTENANCE	Outside repair service.
522.50.48.709	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	DOOR REPAIR	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 att 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 REPAIR / MONITORING	Testing and monitoring all systems.
522.50.48.723	FIRE PROTECTION SYSTEMS REPAIR	Testing all systems.
522.50.48.724	PERMITS	For station upgrades, as well as annual for fuel farms, pressure vessels, etc.
522.50.48.732	GENERATORS	Annual station generator services.Fuel farms, pressure vessels, water tanks, etc.
522.50.49.752	HVAC CONTRACT	Contract services for Heating/Ventilation/Air Conditioning equipment.
522.50.49.758	GROUPS MAINT. CONTRACT	Contract services for stations grounds maintenance.
522.50.49.762	JANITORIAL SERVICES	Contract to clean and maintain front offices at Headquarters

DIVISION: FLEET MAINTENANCE		
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	Employee Salaries.
522.60.10.103	OVERTIME SALARIES	Overtime for jobs that run past normal working hours.
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 the Employer.
522.60.20.134	PENSIONS FULL TIME	Employer share of pension plans.
522.60.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month.
522.60.20.138	MEDICARE	Medicare contribution paid by employer.
522.60.31.272	UNIFORMS	Coveralls, boots, uniforms.
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 our 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	PUMPER 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	OUTSIDE TRAINING / TRAVEL / LODGING	Training conferences and certification.
522.60.47.729	WASTE DISPOSAL	Repair of equipment that is sent out to a vendor.
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.
522.60.49.590	TOWING	Costs for towing apparatus that breaks down.
DIVISION: INFO & COMMUNICATIONS		
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	Employee Salaries
522.85.10.103	OVERTIME SALARIES	Overtime for jobs that run past normal working hours.
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	Employer share of pension plans.
522.85.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month
522.85.20.138	MEDICARE	Medicare contribution paid by employer.
522.85.31.297	COMPUTER 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/PRINTER/MONITOR PARTS	Parts for repair of computers/printers/monitors - replacement printers.
522.85.31.343	PHONE REPAIR PARTS	Parts for repair of telephone systems.
522.85.35.417	OFFICE MACHINES	Misc. small office machine replacement.
522.85.35.423	SHOP TOOLS	Purchases replacement tools.
522.85.35.426	RADIOS/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.
522.85.41.571	ALPHA PAGERS/AIR CARDS	Alpha pagers per firefighter contract, and air cards for all MDCs.
522.85.41.592	SOFTWARE CUSTOMIZATION	Customization of major application packages.
522.85.41.593	CONSULTANTS	Software Support for Network system by outside vendors.
522.85.41.594	INTERNET CONNECTION	Internet connection fees.
522.85.41.595	800 ACCESS FEES	800 MHz access fees for radios and MDC's.
522.85.41.614	VALLEYCOM DISPATCHING	ValleyCom owner agency fees for dispatching services (moved to Ops in 2011).
522.85.42.579	POSTAGE	IT Postage costs for shipping.
522.85.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Ongoing training for Info Systems personnel.
522.85.48.733	NETWORK INFRASTRUCTURE	Time & Material Maintenance on network infrastructure.
522.85.48.734	COMPUTER/PRINTER/MONITOR	Time & Material Maintenance on computers/printers/monitors.
522.85.48.735	TELEPHONE T&M MAINT.	Time & Material Maintenance of the telephone systems.
522.85.48.736	RADIO T&M MAINT.	Time & Material Maintenance of the radio systems.
522.85.49.755	SOFTWARE CONTRACT	Annual contract fees on major application software and misc. software.
522.85.49.756	TELEPHONE MAINT. CONTRACT	Moved to 522.05.47.674.
522.85.49.757	OFFICE EQUIPMENT CONTRACTS	Annual contract fees on copiers, etc.

DIVISION: EMPLOYEE HEALTH BENEFITS		
522.95.20.180	CLAIM PAYMENTS	Medical claims paid by the District.
522.95.20.181	TPA EXPENSES	Costs for Third Party Administrator (EBMS)
522.95.20.182	BROKER FEES	Fees paid for Broker, Gallagher Associates.
522.95.20.183	STOP LOSS INSURANCE	Cost of stop loss insurance.
522.95.20.184	WELLNESS PROGRAM EXPENSES	Any future costs for new wellness programs tied directly to the medical program.
522.95.20.185	OTHER EXPENSES	Any non-anticipated costs for mailings, claim preparation. Etc.
522.95.20.186	HRA DISBURSEMENT	Annual January payment of \$1500 per employee for health reimbursement account.
522.95.20.188	DENTAL	Cost of dental coverage for employees.
522.95.20.189	HMO PREMIUM (GROUP HEALTH)	Costs for employees enrolled with Group Health medical program.
522.95.20.190	LEOFF 1 MEDICAL/DENTAL REIMBURSEMENT	Costs for LEOFF 1 medical and dental for retirees, including long term case through AFLAC or Met Life.

REVENUE FORECASTS 2016 and BEYOND

Forecasting the Future

Forecasting revenues has become a near impossibility with volatile markets, assessed values which fluctuate from a loss of nearly 8% in one year (2012 values collected in 2013) to an increase of nearly 15.15% (2014 values collected in 2015). Projections for 2016's assessed values, to be collected in 2017, are all over the map without any real sense for where they will eventually end up. Therefore, there are no solid projections to present to our community as the "unknowns" far exceed the "knowns" as we head into 2017 and beyond relative to revenues. However, it can be strongly stated that the Great Recession is definitely over.

The combination of the maintenance and operations levy, passed in 2012 and collected from 2013 through 2016, coupled with SAFER Grants which are no longer being collected, allowed the district to move forward and achieve necessary staffing levels in order to maintain respectable response times. The ongoing challenge will be to maintain these levels in these fiscally volatile times. On the Capital side, the fire district will be set for the long term with the passage of a \$39 million bond on November 3rd, 2015. This truly sets the department up to successfully replace needed apparatus, upgrade fire stations and equipment, and meet our current informational technology needs.

Should revenues not keep up with necessary expenditures in 2017 and beyond, the Board of Fire Commissioners and Administrative Staff will likely examine the following areas (amongst others) in order to maintain a balanced budget approach:

- Examining whether to seek renewal on the full maintenance and operations levy (excess levy) which ran from 2012 through 2016, providing an additional \$3.5 million annually to the district, or a potential reduced amount.
- Looking at past practices relative to reducing overall expenditures gleaned through the lean years of the recession (i.e. allowing normal attrition to assist in reducing expenditures, eliminating all discretionary expenses, etc.).
- Closely examining the key 2016 expense areas that increased relative to identifying a means to reduce these line items in 2017 and beyond (i.e. working with Labor relative to limiting personnel cost increases, and also examining the self-funded medical plan to ensure it is still the most efficient use of medical expenditures).
- Identifying potential revenue enhancements, such as a public/private partnership relative to patient transports for a fee utilizing the fleet of staffed aid cars.
- Utilizing our Strategic Planning process to involve all members of the department, and the community as well, relative to identifying new approaches to balance revenues and expenses in the most efficient manner possible.

Fiscal year 2016 is balanced from the perspective of the Operating Budget compared with Revenues. 2016 will see another year without a positive contribution to the Capital Reserves system. However, the \$39 million bond issue has set the department up for a

strong future relative to equipment, apparatus, and facilities. The goal will be to return to utilizing Capital Reserves in the near future to replace necessary fire apparatus.

The challenges associated with 2017 and beyond will require strong leadership from the Board of Fire Commissioners and Administrative Staff, coupled with support from all members of the fire district, in order to maintain the Class 2 rated department that our community enjoys. Challenges will continue both on the revenue side, as well as on the expense side. With most fire entities utilizing a combination of the benefit charge, excess levies, property taxes, and bond issues to maintain and enhance revenues, South King Fire & Rescue's leadership must strategically consider funding options that will secure long term stability and enable the district to keep up with the significantly increasing emergency call volumes anticipated in 2016 and beyond.