



# **SOUTH KING FIRE & RESCUE**

**2018**

## **OPERATING AND CAPITAL BUDGETS**

*November 28, 2017  
FINAL*

## **2018 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 2018 budget signifies the fifth 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 through 2018, we appear to have turned the corner in a positive manner, finally returning to revenue numbers experienced as far back as 2009 (property values in 2009 were \$15,525,149,787 while 2018's are projected at \$16,743,951,169). However, due to the 1% limitation on property tax collections in our state, the effective levy rate for the fire district has dropped from \$1.50/\$1,000 in 2017 to \$1.43/\$1,000 in 2018.

While not yet able to grow the department to keep up with increased demands and emergency responses, the district has seen a return in its operations staff to levels previously established prior to 2010 which are 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 20,000 emergency responses by the end of 2018.

The expense side of the budget for 2018 includes a cost of living increase for all personnel established at 3.2% for the Seattle, Tacoma, and Bremerton area (comparing 1<sup>st</sup> half 2016 with 1<sup>st</sup> half 2017, CPI-W). Medical costs for 2018 are factored in with a 9.1% increase. In addition, the expense budget funds a portion of the third year of a program

staffing a “Community Medical Technician” (CMT) unit in partnership with Valley Regional Fire Authority (VRFA). This unit will continue to 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 4.95% increase in total operating costs.

On the revenue side, this budget reflects a reduced levy of \$1.43, as compared with the statutory limit of \$1.50 per \$1,000 of assessed valuation as is available to fire districts, due to the effects of the 1% lid law. This will be the fifth year since 2009, as stated earlier, that the District will not face another decline in property values. We have used a 5.14% increase in Assessed Valuation as the final basis for the 2018 revenue projections. In addition, the maintenance and operations levy will augment the revenues by \$2.75 million, a significant reduction from the previous amount of \$3.5 million per year covering 2013 through 2016.

Property taxes on existing parcels are estimated at \$23,649,556 and new construction at \$262,061 (as well as prior year re-levied taxes at \$74,188) for combined 2018 property tax revenue at \$23,985,805, which equates to a 5.14% increase, or an increase of \$1,155,687 (less projected delinquent taxes of \$239,977 at 1%). Total revenues for 2018, including the maintenance and operations levy, are projected at \$30,201,403.

The 2018 budget was developed with the fire district’s \$39 million bond funding the vast majority of the significant capital equipment, apparatus, and facility expenses. Therefore, normal budgetary capital expenses have been kept to a minimum as the bond is providing 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 the maintenance and operations levy, and the use of bonds for significant capital expenditures, 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 **NEW** mission statement adopted by the Board of Fire Commissioners in 2017:

***“We provide professional fire department services to safeguard the community and enhance quality of life.”***

## OPERATING BUDGET

Total operating expenses for 2018 at \$29,298,570 are projected to *increase* from 2017's budget by 4.95% or \$1,381,540 for the upcoming fiscal year. The significant areas of increase include an 11.1% increase in Valley Communications costs (or \$74,627 driven by increasing emergency responses), a 9.3% increase in medical/dental benefits, the initiation of certified Driver/Operators, and funding both a new HR Coordinator and a share of an Emergency Manager in a partnership with VRFA. In addition, all represented contract personnel will receive a cost of living increase at 3.2% as mandated by the Local #2024 collective bargaining agreement. The majority of non-contract personnel shall also receive a 3.2% cost of living adjustment. The total operating budget expenses for 2018 are shown below as compared with 2017:

TOTAL DISTRICT EXPENSES DESCRIPTION	2017 BUDGET	2018 BUDGET	VARIANCE	
			AMOUNT	PERCENT
REGULAR HOURS	370,474	387,902	17,428	4.7%
OVERTIME HOURS	21,648	20,168	-1,480	-6.8%
<b>TOTAL PAID HOURS</b>	<b>392,122</b>	<b>408,070</b>	<b>15,948</b>	<b>4.1%</b>
WELLNESS INCENTIVE	118,300	102,100	-16,200	-13.7%
HOLIDAY SELL-BACKS	438,550	435,250	-3,300	-0.8%
REGULAR SALARIES	16,018,606	16,725,620	707,014	4.4%
OVERTIME SALARIES	1,364,649	1,274,360	-90,289	-6.6%
PREMIUM PAY	81,728	84,344	2,616	3.2%
<b>TOTAL SALARIES</b>	<b>18,021,833</b>	<b>18,621,674</b>	<b>599,841</b>	<b>3.3%</b>
TOTAL EMPLOYEE LEAVE CASH OUT	100,000	100,000	0	0.0%
TOTAL EMPLOYEE HEALTH BENEFITS	3,879,612	4,240,073	360,461	9.3%
TOTAL EMPLOYEE RELATED PROGRAMS	23,587	23,587	0	0.0%
TOTAL EMPLOYEE NON-MEDICAL BENEFITS	2,777,735	2,952,530	174,795	6.3%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>6,680,934</b>	<b>7,216,190</b>	<b>535,256</b>	<b>8.0%</b>
MISCELLANEOUS SUPPLIES	403,680	412,922	9,242	2.3%
REPAIR PARTS	135,250	140,650	5,400	4.0%
SMALL EQUIPMENT	127,339	128,269	930	0.7%
<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>666,269</b>	<b>681,841</b>	<b>15,572</b>	<b>2.3%</b>
OUTSIDE TRAINING / TRAVEL / LODGING	164,150	175,150	11,000	6.7%
RENTAL SERVICES	1,500	2,000	500	33.3%
MAINTENANCE SERVICES	253,363	266,863	13,500	5.3%
MISCELLANEOUS SERVICES	351,200	438,404	87,204	24.8%
CONTRACT SERVICES	840,637	936,303	95,666	11.4%
<b>TOTAL PURCHASED SERVICES</b>	<b>1,610,850</b>	<b>1,818,720</b>	<b>207,870</b>	<b>12.9%</b>
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	9,740	9,740	0	0.0%
TOTAL COMMISSIONER EXPENSES	68,646	68,646	0	0.0%
TOTAL FUEL & LUBE	120,000	120,000	0	0.0%
TOTAL INSURANCE	130,000	140,000	10,000	7.7%
TOTAL UTILITIES	278,000	291,000	13,000	4.7%
<b>TOTAL DISTRICT EXPENSES</b>	<b>27,917,030</b>	<b>29,298,570</b>	<b>1,381,540</b>	<b>4.95%</b>

## CAPITAL BUDGET

The capital funding system has identified the following for purchase in 2018:

<b>SCHEDULED MAJOR CAPITAL PROJECTS / EQUIPMENT</b>	
SMALL EQUIPMENT	137,000
Replacement hose at \$25,000	0
Ballistic Safety Vests at \$80,000	0
Fire Alarm Systems at 62's and 64's at \$7,000	0
Nozzle Replacements at \$25,000	0
<b>TOTAL</b>	<b>137,000</b>

For 2018, the capital fund budget reflects **\$137,000** 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 fire hose at \$25,000, fire alarm system upgrades for stations 62 and 64 at \$7,000, new nozzles for our new engines at \$25,000, as well as replacement Ballistic Safety Vests for our firefighters at \$80,000.

All other capital expenses are being borne by the \$39 million General Obligation Bond approved by the citizens in 2015.

## PROJECTED REVENUES

A detailed breakout of the 2018 projected revenues is shown on the following pages. Property taxes are based upon a projected Assessed Valuation of \$16,743,951,169. This is an increase of 5.14% on existing properties and new construction, coupled with revenues achieved through the approved maintenance and operations levy. However, the effective levy rate has dropped to \$1.43/\$1,000 of assessed value from the statutory \$1.50/\$1,000.

<b>SOUTH KING FIRE &amp; RESCUE</b>	
<b>2018 REVENUES</b>	
PROPERTY TAXES	23,757,692
<b>ALTERNATE FUNDING</b>	<b>2,750,000</b>
KCEMS BASIC LIFE/CMT/BLS CORE SERVICES	1,713,839
KCEMS MEDIC ONE RENT / FUEL	35,000
VALLEY REGIONAL CONTRACT	1,295,793
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/AFG	12,400
<b>TOTAL REVENUES</b>	<b>30,201,403</b>
<b>TAX REVENUE REQUEST FOR 2018</b>	
BASE TAXES	23,735,607
DELINQUENT TAX ADJUSTMENT	-239,977
NEW CONSTRUCTION	262,061
<b>TOTAL TAX REVENUE AVAILABLE</b>	<b>23,757,692</b>
<b>AVAILABLE FUNDING, EXPENSES &amp; RESERVES</b>	
TAX REVENUES	23,757,692
<b>ALTERNATE FUNDING</b>	<b>2,750,000</b>
OTHER REVENUES	3,693,711
<b>TOTAL REVENUES</b>	<b>30,201,403</b>
TOTAL OPERATING EXPENSES	29,298,570
NECESSARY INCREASES IN LONG TERM CARE RESERVES	0
NECESSARY INCREASES IN CASH ON HAND	0
BUDGET BALANCE COMPARING EXPENSES VERSUS REVENUES	902,832

## PROJECTED BALANCE SHEET INFORMATION

The following information summarizes revenues, expenses and fund balances. January 1, 2018 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.

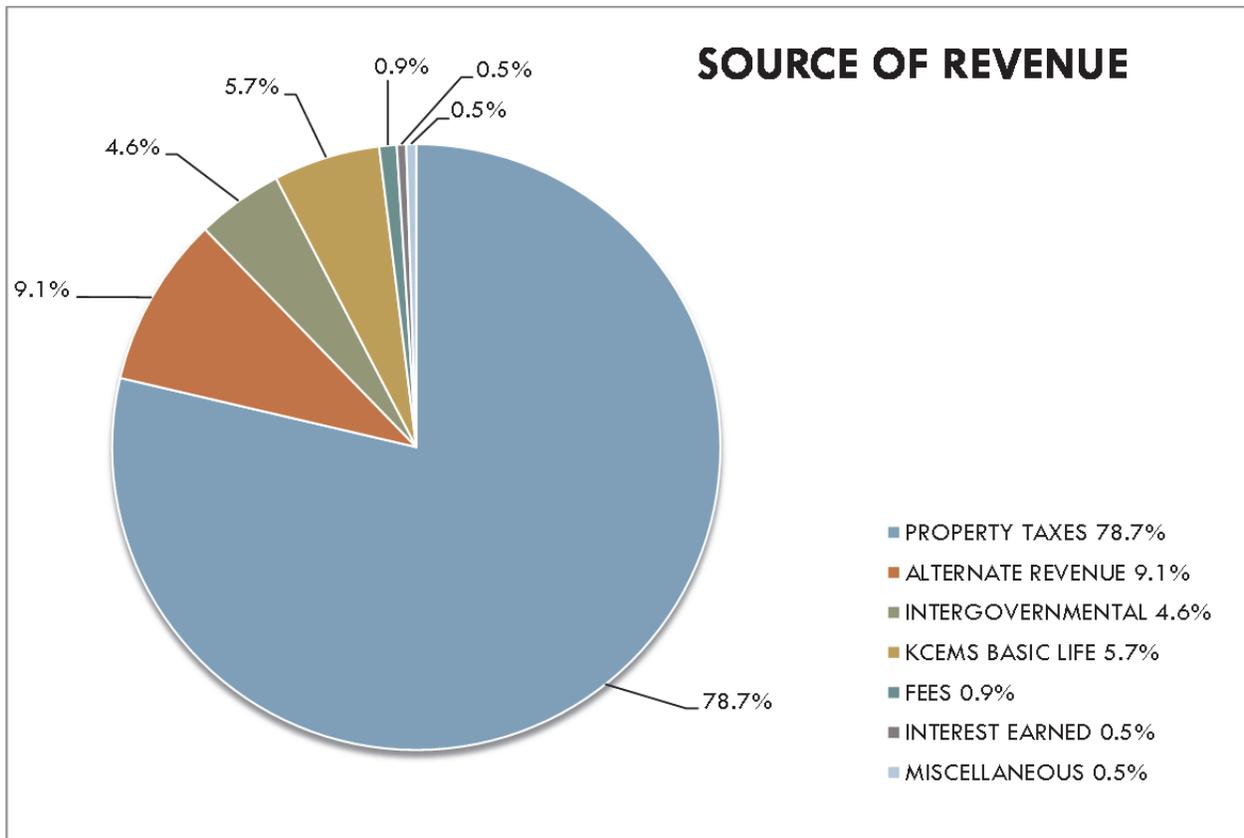
The Board of Commissioners has established a *minimum* goal of maintaining \$8,000,000 in combined General Fund, Unreserved Fund Accounts, and Reserve Accounts to have invested at the beginning of any given year simply to meet payroll and programmatic funding needs. We have met that goal heading into 2018 and 2019.

<b>FUND BALANCES OF JANUARY 2018</b>	
GENERAL FUND ACCOUNT	8,694,141
CAPITAL FUND	2,394,525
CONTINGENCY CASH FUND	1,846,905
EMPLOYEE MEDICAL RESERVE	1,200,000
LEOFF 1 MEDICAL LTC / LEOFF 2 SICK LEAVE FUND	<u>1,021,056</u>
<b>TOTAL OF RESERVES AND CASH</b>	<b>15,156,627</b>
<b>PROJECTED FUND BALANCES AS OF JANUARY 2019</b>	
GENERAL FUND ACCOUNT	9,714,934
CAPITAL FUND	2,257,525
CONTINGENCY CASH FUND	1,750,000
EMPLOYEE MEDICAL RESERVE	1,200,000
LEOFF 1 MEDICAL LTC / LEOFF 2 SICK LEAVE FUND	<u>1,000,000</u>
<b>TOTAL OF RESERVES AND CASH</b>	<b>15,922,459</b>

The funds available as of January 2018 will allow South King Fire & Rescue to meet its 1<sup>st</sup> 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.

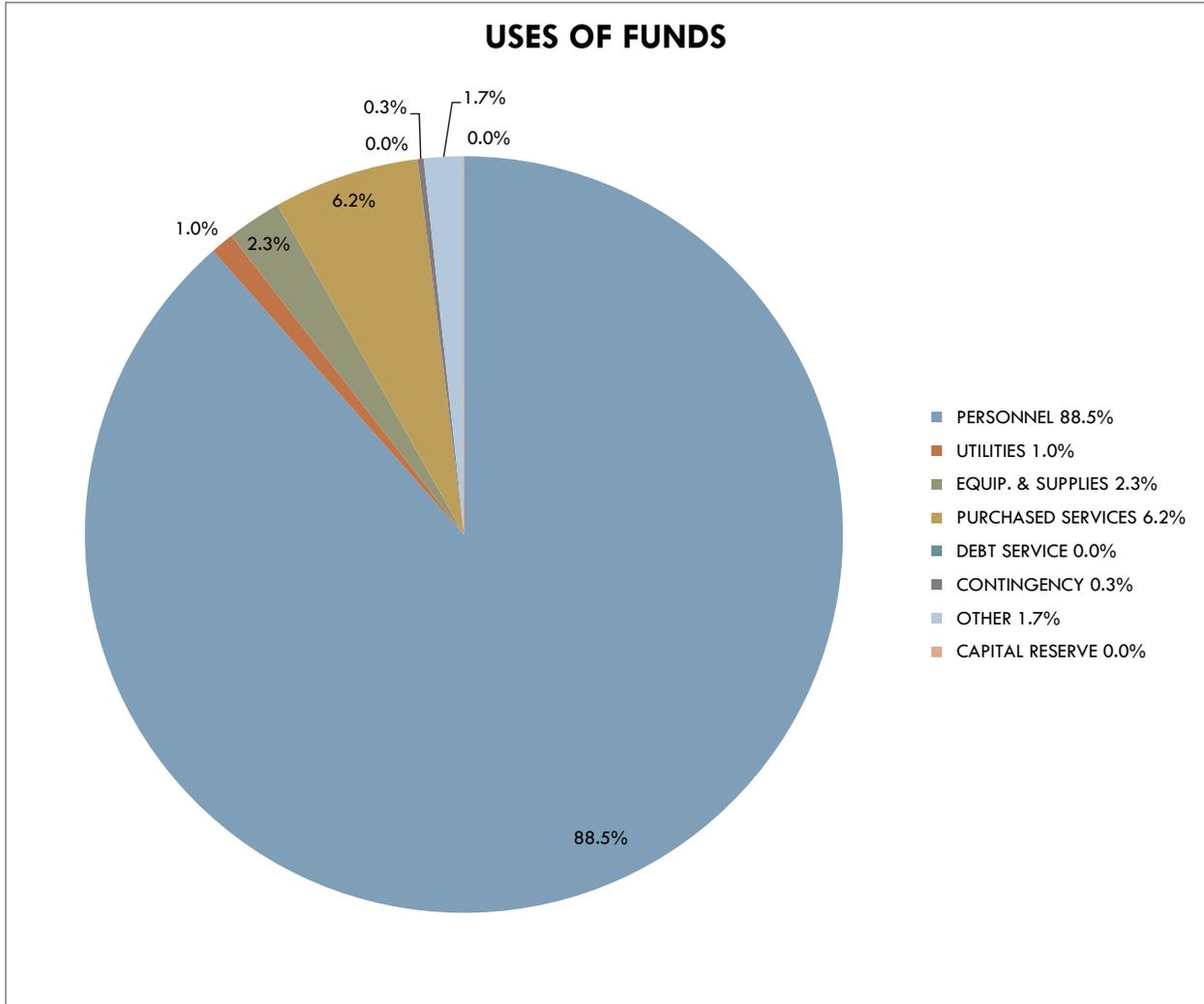
## SOURCES OF FUNDS

Property taxes remain the primary source of funding for South King Fire & Rescue at **78.7%** 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 (M&) Levy is a property tax. When these are added to the total, the actual percentage from property taxes comes closer to **98%**. 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 **88.5%**. This is to be expected since we are a service provider with low overhead and supply costs.



# **DIVISIONAL OPERATING BUDGETS**

ACCT CODE	DESCRIPTION	2017	2018	VARIANCE	
		BUDGET	BUDGET	AMOUNT	PERCENT
<b>DIVISION:</b>	<b>LEGISLATIVE - COMMISSIONERS</b>	<b>2017</b>	<b>2018</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 SALARIES	54,720	54,720	0	0.0%
	TOTAL COMMISSIONERS SALARIES	54,720	54,720	0	0.0%
<b>511.60.10</b>	<b>TOTAL COMMISSIONER SALARIES</b>	<b>54,720</b>	<b>54,720</b>	<b>0</b>	<b>0.0%</b>
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%
<b>511.60.20</b>	<b>TOTAL COMMISSIONER BENEFITS</b>	<b>4,186</b>	<b>4,186</b>	<b>0</b>	<b>0.0%</b>
511.60.41.832	PLANNING	1,500	1,500	0	0.0%
511.60.43.541	OUTSIDE TRAINING/MEETINGS NON-SALARY	2,000	2,000	0	0.0%
511.60.49.581	DUES - COMMISSIONERS	6,000	6,000	0	0.0%
511.60.49.602	MEETINGS	240	240	0	0.0%
	TOTAL COMM. PLANNING	9,740	9,740	0	0.0%
<b>511.60.40</b>	<b>TOTAL COMMISSIONER PLANNING</b>	<b>9,740</b>	<b>9,740</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL COMMISSIONER EXPENSES</b>	<b>68,646</b>	<b>68,646</b>	<b>0</b>	<b>0.0%</b>
<b>DIVISION:</b>	<b>LEGISLATIVE - ELECTION COSTS</b>	<b>2017</b>	<b>2018</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	150,000	150,000	0	0.0%
	TOTAL ELECTIONS	150,000	150,000	0	0.0%
<b>511.70.50</b>	<b>TOTAL ELECTION COSTS</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>	<b>0.0%</b>
<b>DIVISION:</b>	<b>FINANCIAL AND RECORDS SERVICES</b>	<b>2017</b>	<b>2018</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	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%
<b>514.20.40</b>	<b>TOTAL FINANCIAL AND RECORDS SERVICES</b>	<b>15,500</b>	<b>15,500</b>	<b>0</b>	<b>0.0%</b>
<b>DIVISION:</b>	<b>OTHER GENERAL GOVERNMENT SERVICES</b>	<b>2017</b>	<b>2018</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>

DIVISION:	GENERAL	2017	2018	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522.05.10.111	EMPLOYEE LEAVE CASH OUT	100000	100,000	0	0.0%
<b>522.05.10</b>	<b>TOTAL EMPLOYEE LEAVE CASH OUT</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0.0%</b>
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%
<b>522.05.20</b>	<b>TOTAL BENEFITS</b>	<b>23,587</b>	<b>23,587</b>	<b>0</b>	<b>0.0%</b>
522.05.31.161	FOOD	2,500	2,500	0	0.0%
522.05.31.261	MISC. SUPPLIES	1,000	0	-1,000	-100.0%
522.05.31.273	DISASTER SUPPLIES	5,000	5,000	0	0.0%
522.05.31.275	OFFICE SUPPLIES	25,000	20,000	-5,000	-20.0%
522.05.31.306	EMERGENCY MANAGEMENT SUPPLIES	3,000	0	-3,000	-100.0%
	TOTAL MISCELLANEOUS SUPPLIES	36,500	27,500	-9,000	-24.7%
522.05.32.381	FUEL	120,000	120,000	0	0.0%
	TOTAL FUEL	120,000	120,000	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%
<b>522.05.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>158,500</b>	<b>149,500</b>	<b>-9,000</b>	<b>-5.7%</b>
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	15,000	15,000	0	0.0%
522.05.41.615	HR COMPLIANCE TRAINING & INSTRUCTION	6,000	6,000	0	0.0%
522.05.41.593	CONSULTANTS	10,000	10,000	0	0.0%
522.05.41.602	PLANNING	0	0	0	-
522.05.42.579	POSTAGE	30,000	30,000	0	0.0%
522.05.44.580	ADVERTISING (MEETING, BID, ETC)	500	1,000	500	100.0%
522.05.44.584	PUBLICATIONS	600	600	0	0.0%
522.05.49.577	INVESTMENT FEES	0	0	0	-
522.05.49.581	DUES & MEMBERSHIPS	20,000	20,000	0	0.0%
522.05.49.582	TEMPORARY EMPLOYMENT	0	0	0	-
522.05.49.583	PRINTING & BINDING	11,000	11,000	0	0.0%
522.05.49.607	EMERGENCY MANAGEMENT COORDINATION	7,000	67,000	60,000	857.1%
522.05.49.691	SERVICE FEES	5,000	15,000	10,000	200.0%
522.05.49.762	JANITORIAL SERVICES	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	165,100	235,600	70,500	42.7%
522.05.46.641	INS./CASUALTY & LIAB.	110,000	120,000	10,000	9.1%
522.05.46.642	INS./LIFE & ACCIDENT	20,000	20,000	0	0.0%
522.05.46.643	EMPLOYMENT SECURITY	0	0	0	-
	TOTAL INSURANCE	130,000	140,000	10,000	7.7%
522.05.47.671	ELECTRICITY	92,000	97,000	5,000	5.4%
522.05.47.672	NATURAL GAS	45,000	45,000	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	25,000	27,000	2,000	8.0%
522.05.47.676	WATER/SEWER	20,000	20,000	0	0.0%
522.05.47.677	SURFACE WATER MANAGEMENT	17,000	23,000	6,000	35.3%
522.05.47.679	INTERNET CONNECTION	14,000	14,000	0	0.0%
	TOTAL UTILITIES	278,000	291,000	13,000	4.7%
<b>522.05.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>573,100</b>	<b>666,600</b>	<b>93,500</b>	<b>16.3%</b>
522.05.79.759	PROPERTY PAYMENTS	0	0	0	-
522.05.51.761	KCFD 2 CONTRACT	0	0	0	-
<b>522.05.49</b>	<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
522.05.50.791	CONTINGENCY	75,000	75,000	0	0.0%
<b>522.05.50</b>	<b>TOTAL CONTINGENCY</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL GENERAL</b>	<b>930,187</b>	<b>1,014,687</b>	<b>84,500</b>	<b>9.1%</b>

DIVISION: ADMINISTRATION		2017	2018	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	18,716	14,557	-4,159	-22.2%
	OVERTIME HOURS	180	0	-180	-100.0%
	<b>TOTAL PAID HOURS</b>	<b>18,896</b>	<b>14,557</b>	<b>-4,339</b>	<b>-23.0%</b>
522.10.10.101	HOLIDAY / VACATION SELL-BACKS	20,500	14,400	-6,100	-29.8%
522.10.10.102	REGULAR SALARIES	1,254,105	979,199	-274,906	-21.9%
522.10.10.103	OVERTIME SALARIES	11,023	0	-11,023	-100.0%
522.10.10.109	WELLNESS INCENTIVE	2,000	0	-2,000	-100.0%
<b>522.10.10</b>	<b>TOTAL SALARIES</b>	<b>1,287,628</b>	<b>993,599</b>	<b>-294,029</b>	<b>-22.8%</b>
522.10.20.131	LIFE INSURANCE	3,210	2,560	-650	-20.2%
522.10.20.132	LABOR & INDUSTRIES	17,693	14,856	-2,837	-16.0%
522.10.20.133	MEDICAL/DENTAL	0	0	0	-
522.10.20.134	PENSIONS FULL TIME	121,085	101,564	-19,521	-16.1%
522.10.20.136	DEFERRED COMPENSATION	30,750	45,000	14,250	46.3%
522.10.20.138	MEDICARE	16,381	12,531	-3,850	-23.5%
522.10.20.139	SOCIAL SECURITY	0	0	0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>189,119</b>	<b>176,511</b>	<b>-12,608</b>	<b>-6.7%</b>
<b>522.10.20</b>	<b>TOTAL BENEFITS</b>	<b>189,119</b>	<b>176,511</b>	<b>-12,608</b>	<b>-6.7%</b>
522.10.31.275	OFFICE SUPPLIES	0	0	0	-
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
522.10.35.416	FURNITURE & FURNISHINGS	500	500	0	0.0%
522.10.35.417	OFFICE MACHINES	250	250	0	0.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>750</b>	<b>750</b>	<b>0</b>	<b>0.0%</b>
<b>522.10.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>750</b>	<b>750</b>	<b>0</b>	<b>0.0%</b>
522.10.42.579	POSTAGE	0	0	0	-
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
522.10.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	15,000	10,000	-5,000	-33.3%
522.10.43.542	TRAVEL/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>15,000</b>	<b>10,000</b>	<b>-5,000</b>	<b>-33.3%</b>
522.10.48.701	MISC. EQUIP. MAINTENANCE	0	0	0	-
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>522.10.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>15,000</b>	<b>10,000</b>	<b>-5,000</b>	<b>-33.3%</b>
	<b>TOTAL ADMINISTRATION</b>	<b>1,492,497</b>	<b>1,180,860</b>	<b>-311,637</b>	<b>-20.9%</b>

DIVISION: BUSINESS OPERATIONS		2017	2018	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS		10,138	10,138	-
	OVERTIME HOURS		600	600	-
	TOTAL PAID HOURS	0	10,738	10,738	-
522.15.10.101	HOLIDAY / VACATION SELL-BACKS		2,800	2,800	-
522.15.10.102	REGULAR SALARIES		348,231	348,231	-
522.15.10.103	OVERTIME SALARIES		30,850	30,850	-
522.15.10.109	WELLNESS INCENTIVE		2,800	2,800	-
<b>522.15.10</b>	<b>TOTAL SALARIES</b>	<b>0</b>	<b>384,682</b>	<b>384,682</b>	<b>-</b>
522.15.20.131	LIFE INSURANCE		905	905	-
522.15.20.132	LABOR & INDUSTRIES		2,083	2,083	-
522.15.20.133	MEDICAL/DENTAL	0	0	0	-
522.15.20.134	PENSIONS FULL TIME		38,499	38,499	-
522.15.20.136	DEFERRED COMPENSATION		12,000	12,000	-
522.15.20.138	MEDICARE		5,223	5,223	-
522.15.20.139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	0	58,711	58,711	-
<b>522.15.20</b>	<b>TOTAL BENEFITS</b>	<b>0</b>	<b>58,711</b>	<b>58,711</b>	<b>-</b>
522.15.31.275	OFFICE SUPPLIES	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	0	0	0	-
522.15.35.416	FURNITURE & FURNISHINGS		0	0	-
522.15.35.417	OFFICE MACHINES		0	0	-
	TOTAL SMALL EQUIPMENT	0	0	0	-
<b>522.15.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
522.15.41.593	CONSULTANTS		5,000	5,000	-
522.15.42.579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	5,000	5,000	-
522.15.43.541	OUTSIDE TRAINING / TRAVEL / LODGING		16,000	16,000	-
522.15.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	0	16,000	16,000	-
522.15.48.701	MISC. EQUIP. MAINTENANCE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
<b>522.15.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>0</b>	<b>21,000</b>	<b>21,000</b>	<b>-</b>
	<b>TOTAL BUSINESS OPERATIONS</b>	<b>0</b>	<b>464,392</b>	<b>464,392</b>	<b>-</b>

DIVISION: OPERATIONS		2017	2018	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	308,608	318,496	9,888	3.2%
	OVERTIME HOURS	13,200	13,200	0	0.0%
	<b>TOTAL PAID HOURS</b>	<b>321,808</b>	<b>331,696</b>	<b>9,888</b>	<b>3.1%</b>
522.20.10.101	HOLIDAY / VACATION SELL-BACKS	400,000	400,000	0	0.0%
522.20.10.102	REGULAR SALARIES	12,572,419	13,078,789	506,370	4.0%
522.20.10.103	OVERTIME SALARIES	803,747	819,910	16,163	2.0%
522.20.10.109	WELLNESS INCENTIVE/PRM	95,000	95,000	0	0.0%
<b>522.20.10</b>	<b>TOTAL SALARIES</b>	<b>13,871,166</b>	<b>14,393,699</b>	<b>522,533</b>	<b>3.8%</b>
522.20.20.131	LIFE INSURANCE	32,253	33,438	1,184	3.7%
522.20.20.132	LABOR & INDUSTRIES	786,797	800,038	13,241	1.7%
522.20.20.133	MEDICAL/DENTAL	0	0	0	-
522.20.20.134	PENSIONS FULL TIME	722,783	785,415	62,632	8.7%
522.20.20.136	DEFERRED COMPENSATION	375,000	380,460	5,460	1.5%
522.20.20.138	MEDICARE	184,459	197,124	12,665	6.9%
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>2,101,290</b>	<b>2,196,474</b>	<b>95,184</b>	<b>4.5%</b>
<b>522.20.20</b>	<b>TOTAL BENEFITS</b>	<b>2,101,290</b>	<b>2,196,474</b>	<b>95,184</b>	<b>4.5%</b>
522.20.31.261	MISC. SUPPLIES	2,000	2,000	0	0.0%
522.20.31.264	PERSONAL PROTECTION EQUIPMENT (PPE)	135,000	135,000	0	0.0%
522.20.31.265	COVERALLS	0	0	0	-
522.20.31.266	EXTINGUISHERS & SUPPLIES	600	600	0	0.0%
522.20.31.267	FLARES	500	500	0	0.0%
522.20.31.270	MATERIAL (PROP PROT)	0	0	0	-
522.20.31.272	UNIFORMS	70,000	70,000	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%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>212,600</b>	<b>212,600</b>	<b>0</b>	<b>0.0%</b>
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	EXTINQUISHER/HYDRO REPAIR PARTS	500	500	0	0.0%
522.20.31.330	HOSE REPAIR PARTS	450	1,450	1,000	222.2%
	<b>TOTAL REPAIR PARTS</b>	<b>11,750</b>	<b>12,750</b>	<b>1,000</b>	<b>8.5%</b>
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%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>42,700</b>	<b>42,700</b>	<b>0</b>	<b>0.0%</b>
<b>522.20.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>267,050</b>	<b>268,050</b>	<b>1,000</b>	<b>0.4%</b>
522.20.42.579	POSTAGE	0	0	0	-
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
522.20.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	92,000	92,000	0	0.0%
522.20.43.542	TRAVEL/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>92,000</b>	<b>92,000</b>	<b>0</b>	<b>0.0%</b>
522.20.44.xxx	<i>FUTURE CATEGORY</i>	0	0	0	-
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
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	11,750	11,750	0	0.0%
522.20.48.704	EXTINGUISHER REPAIRS / SERVICE	3,000	3,000	0	0.0%
522.20.48.705	HOSE REPAIR/TESTING	10,000	11,500	1,500	15.0%
522.20.48.706	PROTECTIVE CLOTH. REPAIR	20,000	20,000	0	0.0%
522.20.48.707	COMPRES./BREATH. APP.	5,000	5,000	0	0.0%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>52,350</b>	<b>53,850</b>	<b>1,500</b>	<b>2.9%</b>
522.20.49.614	VALLEYCOM DISPATCHING	672,445	747,072	74,627	11.1%
522.20.49.751	<i>FUTURE CATEGORY</i>	0	0	0	-
	<b>TOTAL CONTRACT SERVICES</b>	<b>672,445</b>	<b>747,072</b>	<b>74,627</b>	<b>8.8%</b>
<b>522.20.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>816,795</b>	<b>892,922</b>	<b>76,127</b>	<b>9.3%</b>
	<b>TOTAL OPERATIONS</b>	<b>17,056,301</b>	<b>17,751,145</b>	<b>694,844</b>	<b>4.1%</b>

DIVISION: EMS		2017 BUDGET	2018 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	4,540	3,080	-1,460	-32.2%
	<b>TOTAL PAID HOURS</b>	<b>4,540</b>	<b>3,080</b>	<b>-1,460</b>	<b>-32.2%</b>
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	276,440	188,404	-88,036	-31.8%
<b>522.24.10</b>	<b>TOTAL SALARIES</b>	<b>276,440</b>	<b>188,404</b>	<b>-88,036</b>	<b>-31.8%</b>
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	14,458	10,230	-4,228	-29.2%
522.24.20.136	DEFERRED COMPENSATION	0	0	0	-
522.24.20.138	MEDICARE	2,405	1,639	-766	-31.8%
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>16,863</b>	<b>11,869</b>	<b>-4,994</b>	<b>-29.6%</b>
<b>522.24.20</b>	<b>TOTAL BENEFITS</b>	<b>16,863</b>	<b>11,869</b>	<b>-4,994</b>	<b>-29.6%</b>
522.24.31.271	MEDICAL SUPPLIES	49,730	51,222	1,492	3.0%
522.24.31.282	DEFIBRILLATOR SUPPLIES	0	0	0	-
522.24.31.298	DISEASE PREVENTION	0	0	0	-
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>49,730</b>	<b>51,222</b>	<b>1,492</b>	<b>3.0%</b>
522.24.31.xxx	<i>FUTURE CATEGORY (ALS/BLS)</i>	0	0	0	-
522.24.31.332	DEFIBRILLATOR REPAIR PARTS	0	0	0	-
	<b>TOTAL REPAIR PARTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
522.24.35.414	MEDICAL EQUIPMENT	15,000	15,000	0	0.0%
522.24.35.423	SHOP TOOLS	570	500	-70	-12.3%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>15,570</b>	<b>15,500</b>	<b>-70</b>	<b>-0.4%</b>
<b>522.24.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>65,300</b>	<b>66,722</b>	<b>1,422</b>	<b>2.2%</b>
522.24.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	0	0	0	-
522.24.43.542	TRAVEL/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
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%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>38,000</b>	<b>38,000</b>	<b>0</b>	<b>0.0%</b>
522.24.48.701	MISC. EQUIP MAINTENANCE	0	0	0	-
522.24.48.731	DEFIBRILLATOR SERVICE	0	0	0	-
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
522.24.49.751	DEFIB SERVICE CONTR.	0	0	0	-
	<b>TOTAL CONTRACT SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>522.24.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>38,000</b>	<b>38,000</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL EMS</b>	<b>396,603</b>	<b>304,996</b>	<b>-91,607</b>	<b>-23.1%</b>

DIVISION: RESCUE		2017 BUDGET	2018 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%
	<b>TOTAL PAID HOURS</b>	<b>504</b>	<b>504</b>	<b>0</b>	<b>0.0%</b>
522.22.10.103	OVERTIME SALARIES	30,689	30,830	141	0.5%
522.22.10.107	PREMIUM PAY	29,059	29,989	930	3.2%
<b>522.22.10</b>	<b>TOTAL SALARIES</b>	<b>59,748</b>	<b>60,819</b>	<b>1,071</b>	<b>1.8%</b>
522.22.20.134	PENSIONS FULL TIME	3,125	3,302	177	5.7%
522.22.20.138	MEDICARE	0	0	0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>3,125</b>	<b>3,302</b>	<b>177</b>	<b>5.7%</b>
<b>522.22.20</b>	<b>TOTAL BENEFITS</b>	<b>3,125</b>	<b>3,302</b>	<b>177</b>	<b>5.7%</b>
522.22.35.431	RESCUE EQUIP	10,000	10,000	0	0.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.0%</b>
<b>522.22.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.0%</b>
522.22.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	5,100	5,100	0	0.0%
522.22.43.542	TRAVEL/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>5,100</b>	<b>5,100</b>	<b>0</b>	<b>0.0%</b>
522.22.48.701	MISC. EQUIP. MAINTENANCE	500	500	0	0.0%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.0%</b>
<b>522.22.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>5,600</b>	<b>5,600</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL RESCUE:</b>	<b>78,472</b>	<b>79,721</b>	<b>1,249</b>	<b>1.6%</b>

DIVISION: MARINE		2017 BUDGET	2018 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%
	<b>TOTAL PAID HOURS</b>	<b>384</b>	<b>384</b>	<b>0</b>	<b>0.0%</b>
522.27.10.103	OVERTIME SALARIES	23,382	23,489	107	0.5%
522.27.10.107	PREMIUM PAY	29,059	29,989	930	3.2%
<b>522.27.10</b>	<b>TOTAL SALARIES</b>	<b>52,441</b>	<b>53,478</b>	<b>1,037</b>	<b>2.0%</b>
522.27.20.134	PENSIONS FULL TIME	1,223	1,275	52	4.3%
522.27.20.138	MEDICARE	0	0	0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>1,223</b>	<b>1,275</b>	<b>52</b>	<b>4.3%</b>
<b>522.27.20</b>	<b>TOTAL BENEFITS</b>	<b>1,223</b>	<b>1,275</b>	<b>52</b>	<b>4.3%</b>
522.27.35.431	MARINE EQUIP	4,400	4,400	0	0.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>4,400</b>	<b>4,400</b>	<b>0</b>	<b>0.0%</b>
<b>522.27.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>4,400</b>	<b>4,400</b>	<b>0</b>	<b>0.0%</b>
522.27.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	1,500	1,500	0	0.0%
522.27.43.542	TRAVEL/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>0.0%</b>
522.27.48.701	MISC. EQUIP. MAINTENANCE	1,600	1,600	0	0.0%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>1,600</b>	<b>1,600</b>	<b>0</b>	<b>0.0%</b>
<b>522.27.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>3,100</b>	<b>3,100</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL MARINE:</b>	<b>61,164</b>	<b>62,254</b>	<b>1,090</b>	<b>1.8%</b>

DIVISION: HAZARDOUS MATERIALS		2017 BUDGET	2018 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			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%
	<b>TOTAL PAID HOURS</b>	<b>452</b>	<b>452</b>	<b>0</b>	<b>0.0%</b>
522.25.10.103	OVERTIME SALARIES	27,522	27,649	127	0.5%
522.25.10.107	PREMIUM PAY	23,610	24,366	756	3.2%
<b>522.25.10</b>	<b>TOTAL SALARIES</b>	<b>51,133</b>	<b>52,015</b>	<b>882</b>	<b>1.7%</b>
522.25.20.134	PENSIONS FULL TIME	1,439	1,501	62	4.3%
522.25.20.138	MEDICARE	0	0	0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>1,439</b>	<b>1,501</b>	<b>62</b>	<b>4.3%</b>
<b>522.25.20</b>	<b>TOTAL BENEFITS</b>	<b>1,439</b>	<b>1,501</b>	<b>62</b>	<b>4.3%</b>
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%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>8,019</b>	<b>8,019</b>	<b>0</b>	<b>0.0%</b>
<b>522.25.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>8,019</b>	<b>8,019</b>	<b>0</b>	<b>0.0%</b>
522.25.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	6,000	6,000	0	0.0%
522.25.43.542	TRAVEL/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>0.0%</b>
522.25.48.701	MISC. EQUIP. MAINTENANCE	5,000	5,000	0	0.0%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.0%</b>
<b>526.25.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>11,000</b>	<b>11,000</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL HAZARDOUS MAT.</b>	<b>71,591</b>	<b>72,535</b>	<b>944</b>	<b>1.3%</b>

DIVISION: HEALTH & SAFETY		2017 BUDGET	2018 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	180	180	0	0.0%
	<b>TOTAL PAID HOURS</b>	<b>180</b>	<b>180</b>	<b>0</b>	<b>0.0%</b>
522.23.10.102	REGULAR SALARIES	0	0	0	-
522.23.10.103	OVERTIME SALARIES	10,960	11,011	51	0.5%
<b>522.23.10</b>	<b>TOTAL SALARIES</b>	<b>10,960</b>	<b>11,011</b>	<b>51</b>	<b>0.5%</b>
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	10,000	10,000	0	0.0%
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%
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>111,000</b>	<b>111,000</b>	<b>0</b>	<b>0.0%</b>
<b>522.23.20</b>	<b>TOTAL BENEFITS</b>	<b>111,000</b>	<b>111,000</b>	<b>0</b>	<b>0.0%</b>
522.23.31.328	EQUIP/REPAIR PARTS	2,000	2,000	0	0.0%
522.23.35.432	SAFETY EQUIPMENT	8,000	8,000	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	-
522.23.42.579	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%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>5,800</b>	<b>5,800</b>	<b>0</b>	<b>0.0%</b>
<b>522.23.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>5,800</b>	<b>5,800</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL HEALTH &amp; SAFETY</b>	<b>137,760</b>	<b>137,811</b>	<b>51</b>	<b>0.0%</b>

DIVISION: PREVENTION / INVESTIGATION		2017	2018	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	14,557	14,557	0	0.0%
	OVERTIME HOURS	1,000	560	-440	-44.0%
	<b>TOTAL PAID HOURS</b>	<b>15,557</b>	<b>15,117</b>	<b>-440</b>	<b>-2.8%</b>
522.30.10.101	HOLIDAY / VACATION SELL-BACKS	5,700	5,700	0	0.0%
522.30.10.102	REGULAR SALARIES	842,298	873,001	30,703	3.6%
522.30.10.103	OVERTIME SALARIES	82,967	48,201	-34,766	-41.9%
522.30.10.109	WELLNESS INCENTIVE	11,000	0	-11,000	-100.0%
<b>522.30.10</b>	<b>TOTAL SALARIES</b>	<b>941,965</b>	<b>926,901</b>	<b>-15,064</b>	<b>-1.6%</b>
522.30.20.131	LIFE INSURANCE	2,155	2,235	80	3.7%
522.30.20.132	LABOR & INDUSTRIES	44,777	44,777	0	0.0%
522.30.20.133	MEDICAL/DENTAL	0	0	0	-
522.30.20.134	PENSIONS FULL TIME	49,490	51,162	1,672	3.4%
522.30.20.136	DEFERRED COMPENSATION	21,000	21,000	0	0.0%
522.30.20.138	MEDICARE	8,660	10,713	2,053	23.7%
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>126,081</b>	<b>129,886</b>	<b>3,805</b>	<b>3.0%</b>
<b>522.30.20</b>	<b>TOTAL BENEFITS</b>	<b>126,081</b>	<b>129,886</b>	<b>3,805</b>	<b>3.0%</b>
522.30.31.275	OFFICE SUPPLIES	0	0	0	-
522.30.31.279	CODE BOOKS	3,000	3,000	0	0.0%
522.30.31.281	REFERENCE BOOKS	500	500	0	0.0%
522.30.31.283	SUPRA BOXES	0	0	0	-
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>3,500</b>	<b>3,500</b>	<b>0</b>	<b>0.0%</b>
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	2,000	2,000	0	0.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>3,400</b>	<b>3,400</b>	<b>0</b>	<b>0.0%</b>
<b>522.30.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>6,900</b>	<b>6,900</b>	<b>0</b>	<b>0.0%</b>
522.30.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	14,750	14,750	0	0.0%
522.30.43.542	TRAVEL/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>14,750</b>	<b>14,750</b>	<b>0</b>	<b>0.0%</b>
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	-
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>300</b>	<b>300</b>	<b>0</b>	<b>0.0%</b>
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%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>16,200</b>	<b>16,200</b>	<b>0</b>	<b>0.0%</b>
<b>522.30.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>31,250</b>	<b>31,250</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL PREVENTION</b>	<b>1,106,196</b>	<b>1,094,938</b>	<b>-11,258</b>	<b>-1.0%</b>

DIVISION: PUBLIC EDUCATION		2017	2018	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	2,080	2,080	0	0.0%
	OVERTIME HOURS	200	200	0	0.0%
	<b>TOTAL PAID HOURS</b>	<b>2,280</b>	<b>2,280</b>	<b>0</b>	<b>0.0%</b>
522.35.10.101	HOLIDAY / VACATION SELL-BACKS	1,200	1,200	0	0.0%
522.35.10.102	REGULAR SALARIES	125,317	129,327	4,010	3.2%
522.35.10.103	OVERTIME SALARIES	12,178	12,234	56	0.5%
522.35.10.109	WELLNESS INCENTIVE	1,800	0	-1,800	-100.0%
<b>522.35.10</b>	<b>TOTAL SALARIES</b>	<b>140,495</b>	<b>142,761</b>	<b>2,266</b>	<b>1.6%</b>
522.35.20.131	LIFE INSURANCE	320	330	10	3.1%
522.35.20.132	LABOR & INDUSTRIES	6,397	6,397	0	0.0%
522.35.20.133	MEDICAL/DENTAL	0	0	0	-
522.35.20.134	PENSIONS FULL TIME	7,348	7,850	502	6.8%
522.35.20.136	DEFERRED COMPENSATION	3,000	3,000	0	0.0%
522.35.20.138	MEDICARE	177	177	0	0.2%
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>17,242</b>	<b>17,754</b>	<b>512</b>	<b>3.0%</b>
<b>522.35.20</b>	<b>TOTAL BENEFITS</b>	<b>17,242</b>	<b>17,754</b>	<b>512</b>	<b>3.0%</b>
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	10,000	10,000	0	0.0%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>11,000</b>	<b>11,000</b>	<b>0</b>	<b>0.0%</b>
522.35.35.412	HAND TOOLS	50	50	0	0.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>50</b>	<b>50</b>	<b>0</b>	<b>0.0%</b>
<b>522.35.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>11,050</b>	<b>11,050</b>	<b>0</b>	<b>0.0%</b>
522.35.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	4,000	4,000	0	0.0%
522.35.43.542	TRAVEL/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>	<b>0.0%</b>
522.35.41.597	EDUCATIONAL PROGRAMS/WEBSITE PROGRAMS	16,000	20,000	4,000	25.0%
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	-
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>16,000</b>	<b>20,000</b>	<b>4,000</b>	<b>25.0%</b>
522.35.48.701	MISC. EQUIP. MAINTENANCE	275	275	0	0.0%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>275</b>	<b>275</b>	<b>0</b>	<b>0.0%</b>
<b>522.35.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>20,275</b>	<b>24,275</b>	<b>4,000</b>	<b>19.7%</b>
	<b>TOTAL PUBLIC EDUCATION</b>	<b>189,061</b>	<b>195,840</b>	<b>6,779</b>	<b>3.6%</b>

DIVISION: TRAINING		2017	2018	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	8,318	10,398	2,080	25.0%
	OVERTIME HOURS	700	700	0	0.0%
	<b>TOTAL PAID HOURS</b>	<b>9,018</b>	<b>11,098</b>	<b>2,080</b>	<b>23.1%</b>
522.40.10.101	HOLIDAY / VACATION SELL-BACKS	5,000	5,000	0	0.0%
522.40.10.102	REGULAR SALARIES	492,387	635,017	142,630	29.0%
522.40.10.103	OVERTIME SALARIES	60,522	62,459	1,937	3.2%
522.40.10.109	WELLNESS INCENTIVE	6,000	1,800	-4,200	-70.0%
<b>522.40.10</b>	<b>TOTAL SALARIES</b>	<b>563,909</b>	<b>704,276</b>	<b>140,367</b>	<b>24.9%</b>
522.40.20.131	LIFE INSURANCE	1,263	1,625	362	28.7%
522.40.20.132	LABOR & INDUSTRIES	19,603	25,999	6,396	32.6%
522.40.20.133	MEDICAL/DENTAL	0	0	0	-
522.40.20.134	PENSIONS FULL TIME	34,717	45,024	10,307	29.7%
522.40.20.136	DEFERRED COMPENSATION	12,000	15,000	3,000	25.0%
522.40.20.138	MEDICARE	7,752	9,878	2,126	27.4%
522.40.20.139	SOCIAL SECURITY	0	0	0	-
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>75,335</b>	<b>97,527</b>	<b>22,192</b>	<b>29.5%</b>
<b>522.40.20</b>	<b>TOTAL BENEFITS</b>	<b>75,335</b>	<b>97,527</b>	<b>22,192</b>	<b>29.5%</b>
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	3,000	3,000	0	0.0%
522.40.31.285	CHEMICALS		0	0	-
522.40.31.326	MISC REPAIR PARTS		0	0	-
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>5,500</b>	<b>5,500</b>	<b>0</b>	<b>0.0%</b>
522.40.35.411	FIREFIGHTING EQUIP.	25,000	25,000	0	0.0%
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%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>26,700</b>	<b>26,700</b>	<b>0</b>	<b>0.0%</b>
<b>522.40.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>32,200</b>	<b>32,200</b>	<b>0</b>	<b>0.0%</b>
522.40.41.587	INSTRUCTORS (OUTSIDE)	23,000	23,000	0	0.0%
522.40.41.588	MISC REIMBURSABLE TRAINING	0	0	0	-
522.40.42.579	POSTAGE	0	0	0	-
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>23,000</b>	<b>23,000</b>	<b>0</b>	<b>0.0%</b>
522.40.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	10,000	10,000	0	0.0%
522.40.43.542	TRAVEL/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.0%</b>
522.40.45.622	PORTABLE SANITATION SERVICES	1,000	1,000	0	0.0%
	<b>TOTAL RENTAL SERVICE</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0.0%</b>
522.40.48.701	MISC. EQUIP. MAINTENANCE	500	500	0	0.0%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.0%</b>
<b>522.40.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>34,500</b>	<b>34,500</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL TRAINING</b>	<b>705,944</b>	<b>868,503</b>	<b>162,559</b>	<b>23.0%</b>

DIVISION:		FACILITIES	2017	2018	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT	
	REGULAR HOURS	4,159	4,159	0	0.0%	
	OVERTIME HOURS	80	80	0	0.0%	
	<b>TOTAL PAID HOURS</b>	<b>4,239</b>	<b>4,239</b>	<b>0</b>	<b>0.0%</b>	
522.50.10.101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-	
522.50.10.102	REGULAR SALARIES	112,193	115,303	3,110	2.8%	
522.50.10.103	OVERTIME SALARIES	5,608	5,788	180	3.2%	
522.50.10.109	WELLNESS INCENTIVE	500	500	0	0.0%	
<b>522.50.10</b>	<b>TOTAL SALARIES</b>	<b>118,302</b>	<b>121,591</b>	<b>3,289</b>	<b>2.8%</b>	
522.50.20.131	LIFE INSURANCE	250	258	8	3.0%	
522.50.20.132	LABOR & INDUSTRIES	5,225	5,225	0	0.0%	
522.50.20.133	MEDICAL/DENTAL	0	0	0	-	
522.50.20.134	PENSIONS FULL TIME	11,829	13,855	2,026	17.1%	
522.50.20.136	DEFERRED COMPENSATION	3,000	3,000	0	0.0%	
522.50.20.138	MEDICARE	1,453	1,498	45	3.1%	
522.50.20.139	SOCIAL SECURITY	0	0	0	-	
	<b>TOTAL EMPLOYEE NON-MEDICAL BENEFITS</b>	<b>21,756</b>	<b>23,835</b>	<b>2,079</b>	<b>9.6%</b>	
<b>522.50.20</b>	<b>TOTAL BENEFITS</b>	<b>21,756</b>	<b>23,835</b>	<b>2,079</b>	<b>9.6%</b>	
522.50.31.262	BATTERIES	2,500	3,000	500	20.0%	
522.50.31.272	UNIFORMS	450	700	250	55.6%	
522.50.31.275	OFFICE SUPPLIES	0	0	0	-	
522.50.31.287	GROUPS MAINT. SUPPLIES	11,800	11,800	0	0.0%	
522.50.31.289	BLDG. MTLS & SUPPLIES	10,000	20,000	10,000	100.0%	
522.50.31.290	CLEANING & SANITATION	24,000	25,000	1,000	4.2%	
522.50.31.291	ELECTRICAL SUPPLIES	4,000	10,000	6,000	150.0%	
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%	
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>62,750</b>	<b>80,500</b>	<b>17,750</b>	<b>28.3%</b>	
522.50.35.423	SHOP TOOLS	2,000	3,000	1,000	50.0%	
522.50.35.424	GENERATORS	250	250	0	0.0%	
	<b>TOTAL SMALL EQUIPMENT</b>	<b>2,250</b>	<b>3,250</b>	<b>1,000</b>	<b>44.4%</b>	
<b>522.50.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>65,000</b>	<b>83,750</b>	<b>18,750</b>	<b>28.8%</b>	
522.50.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	800	800	0	0.0%	
522.50.43.542	TRAVEL/LODGING	0	0	0	-	
	<b>TOTAL OUTSIDE TRAINING</b>	<b>800</b>	<b>800</b>	<b>0</b>	<b>0.0%</b>	
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	-	
	<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	500	1,000	500	100.0%	
	<b>TOTAL RENTAL SERVICES</b>	<b>500</b>	<b>1,000</b>	<b>500</b>	<b>100.0%</b>	
522.50.48.701	MISC. EQUIP. MAINTENANCE	1,688	1,688	0	0.0%	
522.50.48.709	APPLIANCE REPAIR/REPLACE	12,000	15,000	3,000	25.0%	
522.50.48.710	GROUPS/FACILITIES MAINTENANCE	15,000	25,000	10,000	66.7%	
522.50.48.711	CARPET CLEANING	4,000	4,000	0	0.0%	
522.50.48.712	DOOR REPAIR	14,000	14,000	0	0.0%	
522.50.48.713	ELECTRICAL REPAIR	8,500	2,500	-6,000	-70.6%	
522.50.48.714	GLAZIER	1,148	1,148	0	0.0%	
522.50.48.715	LOCKSMITH	750	1,750	1,000	133.3%	
522.50.48.716	PLUMBING	0	2,000	2,000	-	
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	3,000	-2,000	-40.0%	
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	11,000	2,000	22.2%	
522.50.48.723	FIRE PROTECTION SYSTEMS REPAIR	4,000	2,000	-2,000	-50.0%	
522.50.48.724	PERMITS	563	563	0	0.0%	
522.50.48.732	GENERATORS	6,000	6,000	0	0.0%	
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>83,388</b>	<b>91,388</b>	<b>8,000</b>	<b>9.6%</b>	
522.50.49.752	HVAC CONTRACT	50,659	60,659	10,000	19.7%	
522.50.49.762	JANITORIAL SERVICES	0	0	0	-	
522.50.49.758	GROUPS MAINT. CONTRACT	35,000	40,000	5,000	14.3%	
	<b>TOTAL CONTRACT SERVICES</b>	<b>85,659</b>	<b>100,659</b>	<b>15,000</b>	<b>17.5%</b>	
<b>522.50.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>171,347</b>	<b>194,847</b>	<b>23,500</b>	<b>13.7%</b>	
	<b>TOTAL FACILITIES</b>	<b>376,404</b>	<b>424,022</b>	<b>47,619</b>	<b>12.7%</b>	

DIVISION: FLEET MAINTENANCE		2017	2018	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	8,318	8,318	0	0.0%
	OVERTIME HOURS	60	60	0	0.0%
	TOTAL PAID HOURS	8,378	8,378	0	0.0%
522.60.10.101	HOLIDAY / VACATION SELL-BACKS	3,150	3,150	0	0.0%
522.60.10.102	REGULAR SALARIES	351,656	302,442	-49,214	-14.0%
522.60.10.103	OVERTIME SALARIES	4,923	3,272	-1,651	-33.5%
522.60.10.109	WELLNESS INCENTIVE	1,000	1,000	0	0.0%
522.60.10	TOTAL SALARIES	360,729	309,864	-50,865	-14.1%
522.60.20.131	LIFE INSURANCE	908	785	-123	-13.5%
522.60.20.132	LABOR & INDUSTRIES	15,294	19,842	4,548	29.7%
522.60.20.133	MEDICAL/DENTAL	0	0	0	-
522.60.20.134	PENSIONS FULL TIME	41,207	40,350	-857	-2.1%
522.60.20.136	DEFERRED COMPENSATION	12,000	12,000	0	0.0%
522.60.20.138	MEDICARE	3,616	4,583	967	26.7%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	73,025	77,560	4,535	6.2%
522.60.20	TOTAL BENEFITS	73,025	77,560	4,535	6.2%
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	2,500	-1,000	-28.6%
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	11,100	-1,000	-8.3%
522.60.31.326	MISC. REPAIR PARTS	2,500	2,500	0	0.0%
522.60.31.333	AID CAR PARTS	5,000	5,000	0	0.0%
522.60.31.334	BATTERIES/AUTOMOTIVE	3,800	3,800	0	0.0%
522.60.31.335	LADDER TRUCK PARTS	7,000	7,000	0	0.0%
522.60.31.336	PUMPER PARTS	63,000	63,000	0	0.0%
522.60.31.337	STAFF VEHICLE PARTS	5,000	6,000	1,000	20.0%
522.60.31.338	TIRES/RIM	11,600	15,000	3,400	29.3%
522.60.31.345	MARINE PARTS	4,000	4,000	0	0.0%
	TOTAL REPAIR PARTS	101,900	106,300	4,400	4.3%
522.60.35.423	SHOP TOOLS	2,500	2,500	0	0.0%
	TOTAL SMALL EQUIPMENT	2,500	2,500	0	0.0%
522.60.30	TOTAL EQUIP. & SUPPLIES	116,500	119,900	3,400	2.9%
522.60.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	5,000	8,000	3,000	60.0%
522.60.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	5,000	8,000	3,000	60.0%
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	1,500	1,500	0	0.0%
522.60.48.701	MISC. EQUIP. MAINTENANCE	6,050	6,050	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	62,000	62,000	0	0.0%
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	4,000	4,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	81,050	81,050	0	0.0%
522.60.40	TOTAL PURCHASED SERVICES	90,050	93,050	3,000	3.3%
	TOTAL FLEET MAINTENANCE	640,304	600,374	-39,930	-6.2%

DIVISION: INFO & COMMUNICATIONS		2017	2018	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	5,719	5,199	-520	-9.1%
	OVERTIME HOURS	168	168	0	0.0%
	TOTAL PAID HOURS	5,887	5,367	-520	-8.8%
522.85.10.101	HOLIDAY / VACATION SELL-BACKS	3,000	3,000	0	0.0%
522.85.10.102	REGULAR SALARIES	268,231	264,310	-3,921	-1.5%
522.85.10.103	OVERTIME SALARIES	14,688	10,263	-4,425	-30.1%
522.85.19.109	WELLNESS INCENTIVE	1,000	1,000	0	0.0%
522.85.10	TOTAL SALARIES	286,919	278,573	-8,346	-2.9%
522.85.20.131	LIFE INSURANCE	683	678	-6	-0.8%
522.85.20.132	LABOR & INDUSTRIES	1,258	1,042	-216	-17.2%
522.85.20.133	MEDICAL/DENTAL	0	0	0	-
522.85.20.134	PENSIONS FULL TIME	23,976	29,340	5,364	22.4%
522.85.20.136	DEFERRED COMPENSATION	6,000	6,000	0	0.0%
522.85.20.138	MEDICARE	3,976	3,919	-57	-1.4%
522.85.20.139	SOCIAL SECURITY	4,344	4,344	0	0.0%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	40,237	45,323	5,086	12.6%
522.85.20	TOTAL BENEFITS	40,237	45,323	5,086	12.6%
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	7,000	-3,000	-30.0%
522.85.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	10,000	7,000	-3,000	-30.0%
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	69,000	76,704	7,704	11.2%
522.85.41.614	VALLEYCOM DISPATCHING	0	0	0	-
522.85.42.579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	98,000	105,704	7,704	7.9%
522.85.48.733	NETWORK INFRASTRUCTURE	6,000	10,000	4,000	66.7%
522.85.48.734	COMPUTER/PRINTER/MONITOR	1,500	1,500	0	0.0%
522.85.48.735	TELEPHONE T&M MAINT.	0	0	0	-
522.85.48.736	RADIO T&M MAINT.	5,000	5,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	12,500	16,500	4,000	32.0%
522.85.44.586	FILM/DEVELOPING	0	0	0	-
522.85.49.755	SOFTWARE CONTRACT	70,000	75,000	5,000	7.1%
522.85.49.756	TELEPHONE MAINT. CONTRACT	0	0	0	-
522.85.49.757	OFFICE EQUIPMENT CONTRACTS	12,533	13,572	1,039	8.3%
	TOTAL CONTRACT SERVICES	82,533	88,572	6,039	7.3%
522.85.40	TOTAL PURCHASED SERVICES	203,033	217,776	14,743	7.3%
	TOTAL INFO SYSTEMS	560,790	572,272	11,482	2.0%

DIVISION:	EMPLOYEE HEALTH BENEFITS	2017	2018	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522.95.20.180	CLAIM PAYMENTS	2,705,661	2,954,760	249,099	9.2%
522.95.20.181	TPA EXPENSES	97,326	101,332	4,006	4.1%
522.95.20.182	BROKER FEES	31,500	32,580	1,080	3.4%
522.95.20.183	STOP LOSS INSURANCE	387,917	434,266	46,349	11.9%
522.95.20.184	WELLNESS PROGRAM EXPENSES	0	0		
522.95.20.185	OTHER EXPENSES	2,500	20,000	17,500	700.0%
522.95.20.186	HRA DISBURSEMENT	229,500	238,500	9,000	3.9%
	TOTAL SELF-INSURANCE	3,454,404	3,781,438	327,034	9.5%
522.95.20.188	DENTAL	263,080	291,635	28,555	10.9%
	TOTAL DENTAL	263,080	291,635	28,555	10.9%
					-
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	167,000	4,872	3.0%
	TOTAL LEOFF 1 REIMBURSEMENT	162,128	167,000	4,872	3.0%
522.95.20	TOTAL EMPLOYEE HEALTH BENEFITS	3,879,612	4,240,073	360,461	9.3%

**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.

<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 Administrative staff other than Ops, Training, and Prevention.
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.

<b>DIVISION: BUSINESS OPERATIONS</b>		
522.15.10.101	HOLIDAY / VACATION SELL-BACKS	Vacation sellbacks for non-contract employees per policy.
522.15.10.102	REGULAR SALARIES	Salaries for non-contract staff in Business Operations.
522.15.10.103	OVERTIME SALARIES	Overtime for non-exempt staff.
522.15.10.109	WELLNESS INCENTIVE	Wellness incentive for non-sick leave usage.
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	\$250.00/month DEFERRED COMPENSATION plan.
522.15.20.138	MEDICARE	Medicare contribution paid by employer.
522.15.20.139	SOCIAL SECURITY	Social Security contribution paid by employer.
522.15.31.275	OFFICE SUPPLIES	Office supplies for Business Operations team.
522.15.35.416	FURNITURE & FURNISHINGS	Furniture and furnishings for Business Operations team.
522.15.35.417	OFFICE MACHINES	Office machines for Business Operations team.
522.15.41.593	CONSULTANTS	Consultants to support Business Operations team.
522.15.42.579	POSTAGE	Postage for Business Operations.
522.15.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Training and conferences for Business Operations team.
522.15.43.542	TRAVEL/LODGING	Used if special circumstance arise for Training of Business Operations team.
522.15.48.701	MISC. EQUIP. MAINTENANCE	Equipment maintenance costs for Business Operations team.

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/PRM	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	EXTINQUISHER/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).

<b>DIVISION:</b>	<b>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 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.
<b>DIVISION:</b>	<b>RESCUE</b>	
522.22.48.701	MISC. EQUIP. MAINTENANCE	Repair of rescue equipment by outside vendors.
522.22.10.103	OVERTIME SALARIES	Total of overtime utilized by Rescue Team.
522.22.10.107	PREMIUM PAY	Premium pay for special operations teams.
522.22.20.134	PENSIONS FULL TIME	LEOFF pension payments by Employer.
522.22.35.431	RESCUE EQUIP	For replacement rescue equipment, webbing, etc.
522.22.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Outside training for rescue team.
<b>DIVISION:</b>	<b>MARINE</b>	
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.
<b>DIVISION:</b>	<b>HEALTH &amp; SAFETY</b>	
522.23.10.102	REGULAR SALARIES	Not utilized.
522.23.10.103	OVERTIME SALARIES	Overtime for Peer-Fitness Trainers.
522.23.20.131	LIFE INSURANCE	Not utilized.
522.23.20.132	LABOR & INDUSTRIES	Not utilized.
522.23.20.133	MEDICAL/DENTAL	Not utilized.
522.23.20.134	PENSIONS FULL TIME	Not utilized.
522.23.20.136	DEFERRED COMPENSATION	Not utilized.
522.23.21.165	PHYSICAL FITNESS	Hearing tests + ACE fitness accreditations and training.
522.23.21.166	VACCINES	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.
<b>DIVISION:</b>	<b>HAZARDOUS MATERIALS</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.
522.25.35.418	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.

<b>DIVISION: PREVENTION / INVESTIGATION</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	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.
<b>DIVISION: PUBLIC EDUCATION</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	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 historicals.
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 historicals.
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	GROUNDS 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	GROUNDS/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	GROUNDS MAINT. CONTRACT	Contract services for stations grounds maintenance.
522.50.49.762	JANITORIAL SERVICES	Contract to clean and maintain front offices at Headquarters

<b>DIVISION:</b>	<b>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	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.
<b>DIVISION:</b>	<b>INFO &amp; COMMUNICATIONS</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	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 2018  
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 2018's assessed values, to be collected in 2019, 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 2019 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 3<sup>rd</sup>, 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 2019 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:

- 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 2018 expense areas that increased relative to identifying a means to reduce these line items in 2019 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 updated Strategic Planning process which involved many 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 2018 is balanced from the perspective of the Operating Budget compared with Revenues. 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 effects of the 1% lid (also known as the 101% lid) on property taxes are now being felt at the fire district. The effective levy rate has dropped from the statutory \$1.50/\$1,000 of assessed valuation to \$1.43/\$1,000. This limitation does not allow the fire district to keep up with ongoing growth within the community, and will have a direct effect on maintaining the current operation in the years to come. **The available funds for the fire district if it were able to capture the full \$1.50/\$1,000 in 2018 would have been \$25,115,927 which means the 1% lid has cost the fire district (and the citizens being served) a total of \$1,130,122 in 2018.** This is significant as it could have allowed for the first steps towards staffing an additional aid car in the district.

The challenges associated with 2018 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 2018 and beyond.