



SOUTH KING FIRE & RESCUE

2019

OPERATING AND CAPITAL BUDGETS

October 24, 2018

2019 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 and staff of the district. That direction includes the development and adoption of a fiscally responsible budget.

The 2019 budget signifies the sixth 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 do more with less, or at least to try and maintain services with reduced funding and staffing. In 2015 through 2019, we 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, to be collected in 2019, are projected at \$18,391,353,485). Due to the 1% limitation on property tax collections in our state, the effective levy rate for the fire district in 2018 dropped to \$1.43/\$1,000. Now, thanks to citizen support via a multi-year lid lift on August 7th, 2018, the fire district is back to collecting up to its statutory limit of \$1.50/\$1,000 of assessed valuation.

The department has established a goal of trying to grow the department to keep up with increased demands and emergency responses. In 2019, a major step forward is planned with the staffing of an additional aid car (Aid 63) in mid-year. Seven (7) fire stations are staffed with engine companies (each staffed with one officer and two firefighters), and four (4) fire stations will be 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 continuing to reach over 20,000 emergency responses by the end of 2019.

The expense side of the budget for 2019 includes a cost of living increase for all personnel established at 3.61% for the Seattle, Tacoma, and Bremerton area (comparing

1st half 2017 with 1st half 2018, CPI-W). Medical costs for 2019 are factored in with nearly a 10% increase. In addition, the expense budget funds a portion of the fourth year of a program staffing a “Community Medical Technician” (CMT) unit in partnership with Valley Regional Fire Authority (VRFA). The expense side of the budget reflects a 10.92% increase in total operating costs, driven mostly by staffing a new aid car (Aid 63), maintaining the CMT unit, maintaining two (2) social work coordinators to assist the Community Affairs Office and CMT unit co-funded by VRFA, maintaining the Emergency Manager co-funded by VRFA, hiring two (2) civilian positions to assist Business Operations, promoting a new Deputy Chief to oversee Fleet and Facilities, hiring a new Fire Protection Engineer, and overall programmatic cost increases.

On the revenue side, this budget reflects a levy of \$1.50, as compared with the 2018 level of \$1.43/\$1,000 of assessed valuation. This will be the sixth year since 2009, as stated earlier, that the District will not face another decline in property values. We have used a 9.75% increase in Assessed Valuation as the final basis for the 2019 revenue projections, with the district seeing an overall revenue increase of 15.18% due to once again being funded at the full \$1.50/\$1,000. 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 \$27,345,024 and new construction at \$242,006 (as well as prior year re-levied taxes at \$45,296) for combined 2019 property tax revenue at \$27,356,456, which equates to a 15.18% increase due to lifting the property tax lid, or an increase of 3,636,539 (less projected delinquent taxes of \$275,870 at 1%). Total revenues for 2019, including the maintenance and operations levy, are projected at \$33,395,902.

The 2019 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 2019 at \$32,496,650 are projected to *increase* from 2018's budget by 10.92% or \$3,198,078 for the upcoming fiscal year. The significant areas of increase include nearly a 10% increase in medical/dental benefits, the hiring of eight (8) new firefighters to staff Aid 63 by mid-year, and the addition of a Deputy Chief to oversee logistical support. In addition, all represented contract personnel will receive a cost of living increase at 3.61% as mandated by the Local #2024 collective bargaining agreement. The majority of non-contract personnel shall also receive a 3.61% cost of living adjustment. The total operating budget expenses for 2019 are shown below as compared with 2018:

| TOTAL DISTRICT EXPENSES DESCRIPTION | 2018 | 2019 | VARIANCE | |
|---|-------------------|-------------------|------------------|---------------|
| | BUDGET | BUDGET | AMOUNT | PERCENT |
| REGULAR HOURS | 387,902 | 442,201 | 54,299 | 14.0% |
| OVERTIME HOURS | 20,168 | 18,068 | -2,100 | -10.4% |
| TOTAL PAID HOURS | 408,070 | 460,269 | 52,199 | 12.8% |
| WELLNESS INCENTIVE | 102,100 | 192,300 | 90,200 | 88.3% |
| HOLIDAY SELL-BACKS | 435,250 | 430,250 | -5,000 | -1.1% |
| REGULAR SALARIES | 16,725,620 | 18,689,723 | 1,964,103 | 11.7% |
| OVERTIME SALARIES | 1,274,360 | 1,215,770 | -58,590 | -4.6% |
| PREMIUM PAY | 84,344 | 95,999 | 11,655 | 13.8% |
| TOTAL SALARIES | 18,621,674 | 20,624,042 | 2,002,368 | 10.8% |
| TOTAL EMPLOYEE LEAVE CASH OUT | 100,000 | 100,000 | 0 | 0.0% |
| TOTAL EMPLOYEE HEALTH BENEFITS | 4,240,073 | 4,650,394 | 410,321 | 9.7% |
| TOTAL EMPLOYEE RELATED PROGRAMS | 23,587 | 32,087 | 8,500 | 36.0% |
| TOTAL EMPLOYEE NON-MEDICAL BENEFITS | 2,952,530 | 3,473,201 | 520,671 | 17.6% |
| TOTAL EMPLOYEE BENEFITS | 7,216,190 | 8,155,681 | 939,491 | 13.0% |
| MISCELLANEOUS SUPPLIES | 412,922 | 447,822 | 34,900 | 8.5% |
| REPAIR PARTS | 140,650 | 153,350 | 12,700 | 9.0% |
| SMALL EQUIPMENT | 128,269 | 154,569 | 26,300 | 20.5% |
| TOTAL EQUIP- & SUPPLIES | 681,841 | 755,741 | 73,900 | 10.8% |
| OUTSIDE TRAINING / TRAVEL / LODGING | 175,150 | 194,350 | 19,200 | 11.0% |
| RENTAL SERVICES | 2,000 | 2,200 | 200 | 10.0% |
| MAINTENANCE SERVICES | 266,864 | 275,194 | 8,330 | 3.1% |
| MISCELLANEOUS SERVICES | 438,404 | 514,704 | 76,300 | 17.4% |
| CONTRACT SERVICES | 936,303 | 969,871 | 33,568 | 3.6% |
| TOTAL PURCHASED SERVICES | 1,818,721 | 1,956,319 | 137,598 | 7.6% |
| TOTAL DEBT SERVICE | 0 | 0 | 0 | - |
| TOTAL CONTINGENCY | 75,000 | 100,000 | 25,000 | 33.3% |
| TOTAL ELECTIONS | 150,000 | 150,000 | 0 | 0.0% |
| TOTAL ELECTION COSTS | 150,000 | 150,000 | 0 | 0.0% |
| TOTAL AUDIT | 15,000 | 18,000 | 3,000 | 20.0% |
| TOTAL LICENSES | 500 | 500 | 0 | 0.0% |
| TOTAL FINANCIAL AND RECORDS SERVICES | 15,500 | 18,500 | 3,000 | 19.4% |
| TOTAL OTHER GENERAL GOVERNMENT SERVICES | 0 | 0 | 0 | - |
| TOTAL COMMISSIONER SALARIES | 54,720 | 61,440 | 6,720 | 12.3% |
| 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 | 75,366 | 6,720 | 9.8% |
| TOTAL FUEL & LUBE | 120,000 | 120,000 | 0 | 0.0% |
| TOTAL INSURANCE | 140,000 | 150,000 | 10,000 | 7.1% |
| TOTAL UTILITIES | 291,000 | 291,000 | 0 | 0.0% |
| TOTAL DISTRICT EXPENSES | 29,298,571 | 32,496,650 | 3,198,078 | 10.92% |

CAPITAL BUDGET

The capital funding system has identified the following for purchase in 2019:

| SCHEDULED MAJOR CAPITAL PROJECTS / EQUIPMENT | |
|--|----------------|
| Replacement Hose | 25,000 |
| Vehicle for Fire Protection Engineer | 40,000 |
| PPE/Uniforms for 8 New Firefighters | 80,000 |
| SCBA Upgrades (Trans fill hoses, Portacount, and Ultrasonic cleaner) | 59,300 |
| Commissioner Computers | 6,000 |
| Thermal Imager for Training Division | 7,000 |
| Extrication Team (cars and classes) | 9,000 |
| Lightweight PPE | 38,000 |
| SCBA Upgrades (new members facepieces) | 13,250 |
| Level A Haz Mat Suits | 15,000 |
| Surface Water Swimmer Equipment | 9,200 |
| RIT Kits for Reserve Engines | 20,000 |
| Nozzle Replacements | 15,000 |
| TOTAL | 336,750 |

For 2019, the capital fund budget reflects **\$336,750** in necessary equipment and maintenance which are over and above that which is being funded by the recently approved General Obligation Bond. The 2019 budget will also include, as a minimum, a contribution of \$250,000 into the Capital Fund.

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 2019 projected revenues is shown on the following pages. Property taxes are based upon a projected Assessed Valuation of \$18,391,353,485. This is an increase of 15.18% on existing properties and new construction, coupled with revenues achieved through the approved maintenance and operations levy. The effective levy rate has increased to the statutory \$1.50/\$1,000 of assessed value due to passage of a multi-year lid lift on August 7th, 2018.

| SOUTH KING FIRE & RESCUE | |
|---|-------------------|
| 2019 REVENUES | |
| PROPERTY TAXES | 27,356,456 |
| ALTERNATE FUNDING | 2,750,000 |
| KCEMS BASIC LIFE/CMT/BLS CORE SERVICES | 1,769,367 |
| KCEMS MEDIC ONE RENT / FUEL | 35,000 |
| VALLEY REGIONAL CONTRACT | 800,000 |
| 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 | 48,400 |
| TOTAL REVENUES | 33,395,902 |
| TAX REVENUE REQUEST FOR 2019 | |
| BASE TAXES | 27,345,024 |
| DELINQUENT TAX ADJUSTMENT | -275,870 |
| NEW CONSTRUCTION | 242,006 |
| TOTAL TAX REVENUE AVAILABLE | 27,311,160 |
| AVAILABLE FUNDING, EXPENSES & RESERVES | |
| TAX REVENUES | 27,311,160 |
| ALTERNATE FUNDING | 2,750,000 |
| OTHER REVENUES | 3,289,446 |
| TOTAL REVENUES | 33,350,606 |
| TOTAL OPERATING EXPENSES | 32,496,650 |
| NECESSARY INCREASES IN LONG TERM CARE RESERVES | 0 |
| NECESSARY INCREASES IN CASH ON HAND | 0 |
| BUDGET BALANCE COMPARING EXPENSES VERSUS REVENUES | 853,956 |

PROJECTED BALANCE SHEET INFORMATION

The following information summarizes revenues, expenses and fund balances. January 1, 2019 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.

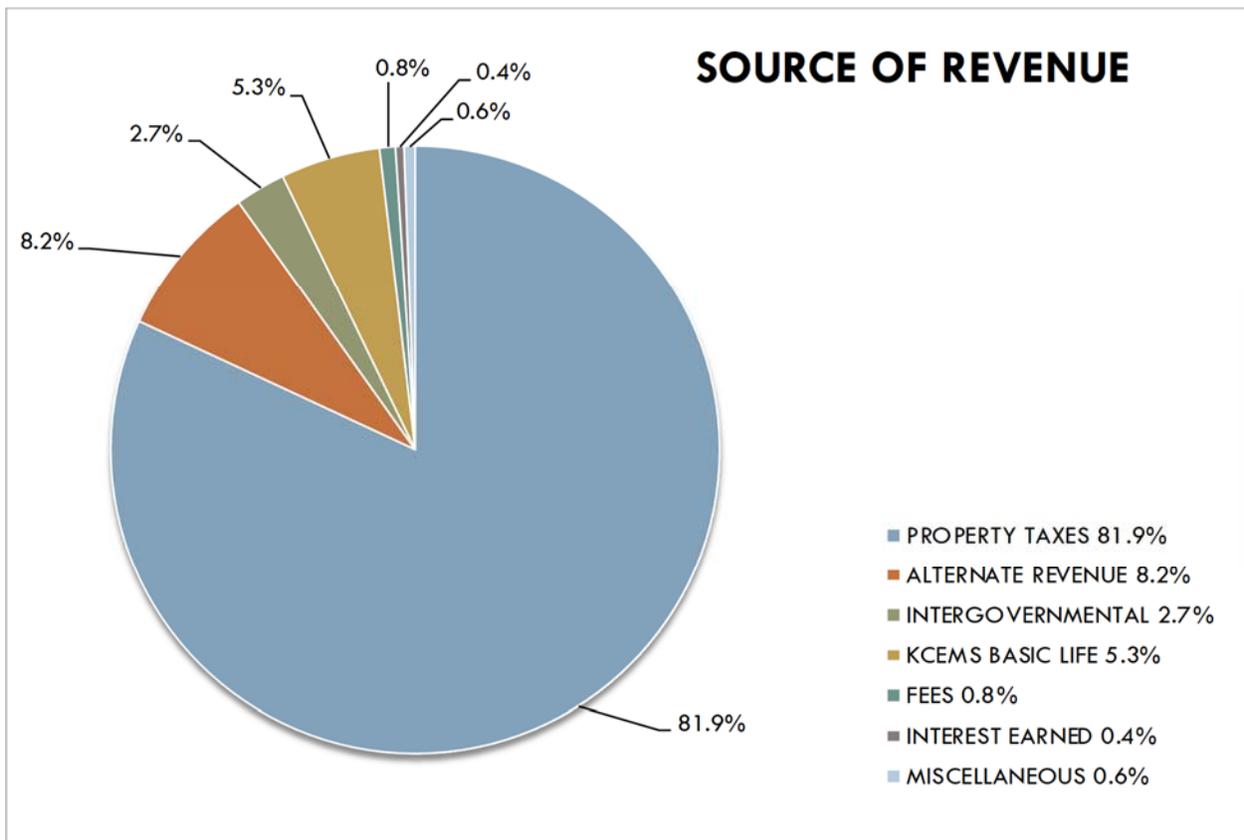
The Board of Commissioners has established a *minimum* goal of maintaining \$8,000,000 in combined General Fund, Unreserved Fund Accounts, and Reserve Accounts to have invested at the beginning of any given year simply to meet payroll and programmatic funding needs. We have met that goal heading into 2019 and 2020.

| FUND BALANCES OF JANUARY 2019 | |
|---|-------------------|
| GENERAL FUND ACCOUNT | 9,674,514 |
| CAPITAL FUND | 2,257,525 |
| 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> |
| TOTAL OF RESERVES AND CASH | 16,000,000 |
| | |
| PROJECTED FUND BALANCES AS OF JANUARY 2020 | |
| GENERAL FUND ACCOUNT | 10,104,977 |
| CAPITAL FUND | 2,507,525 |
| 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> |
| TOTAL OF RESERVES AND CASH | 16,562,502 |

The funds available as of January 2019 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.

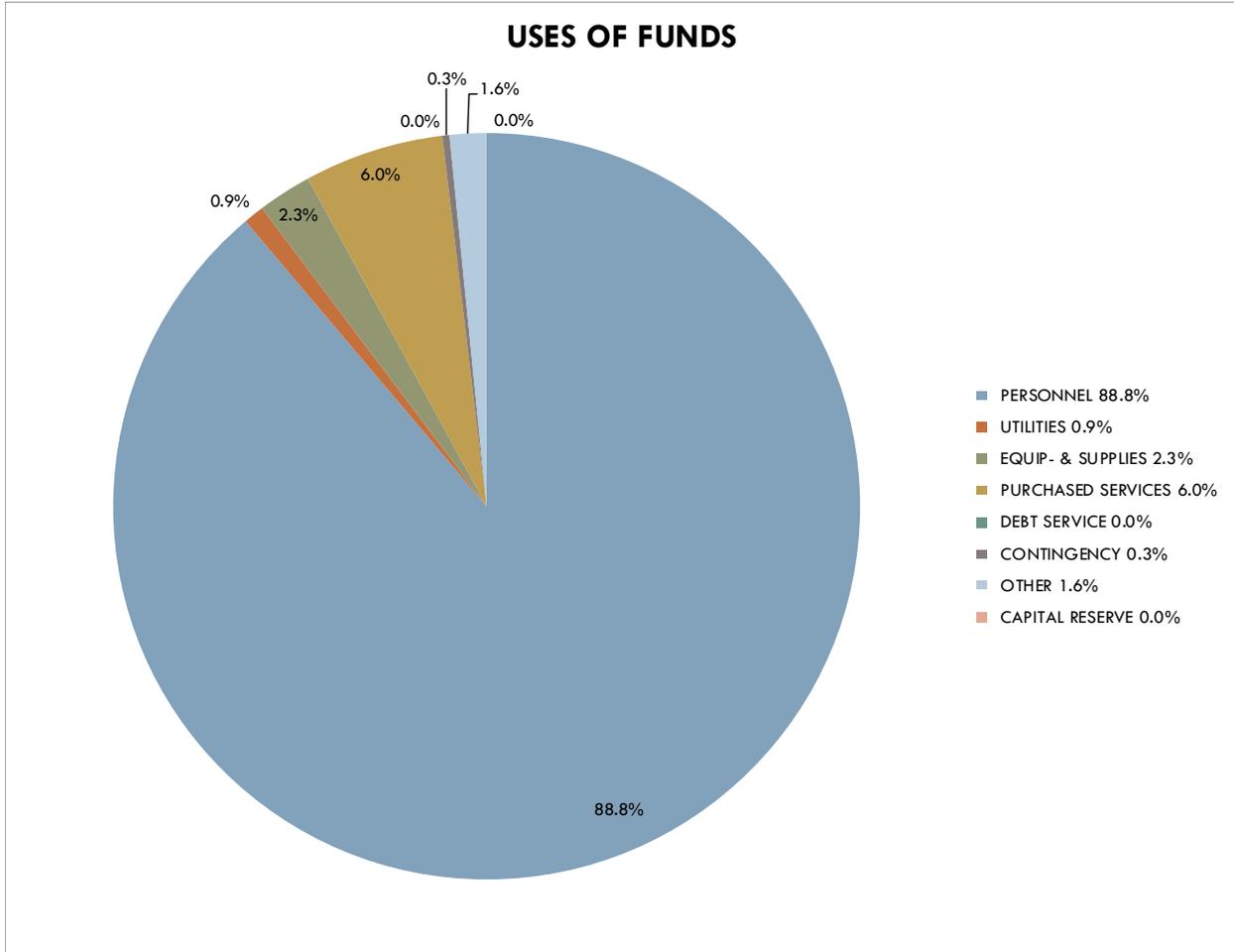
SOURCES OF FUNDS

Property taxes remain the primary source of funding for South King Fire & Rescue at **81.9%** 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&O 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 **88.8%**. This is to be expected since we are a service provider with low overhead and supply costs.



DIVISIONAL OPERATING BUDGETS

| ACCT CODE | DESCRIPTION | 2018 | 2019 | VARIANCE | |
|-------------------|--|----------------|----------------|-----------------|----------------|
| | | BUDGET | BUDGET | AMOUNT | PERCENT |
| DIVISION: | LEGISLATIVE - COMMISSIONERS | 2018 | 2019 | VARIANCE | |
| ACCT- CODE | DESCRIPTION | BUDGET | BUDGET | AMOUNT | PERCENT |
| 511-60-10-812 | MEETINGS - COMMISSIONERS SALARIES | 54,720 | 61,440 | 6,720 | 12.3% |
| | TOTAL COMMISSIONERS SALARIES | 54,720 | 61,440 | 6,720 | 12.3% |
| 511-60-10 | TOTAL COMMISSIONER SALARIES | 54,720 | 61,440 | 6,720 | 12.3% |
| 511-60-20-138 | MEDICARE | 793 | 793 | 0 | 0.0% |
| 511-60-20-139 | SOCIAL SECURITY | 3,393 | 3,393 | 0 | 0.0% |
| | TOTAL COMMISSIONERS BENEFITS | 4,186 | 4,186 | 0 | 0.0% |
| 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 | 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% |
| 511-60-40 | TOTAL COMMISSIONER PLANNING | 9,740 | 9,740 | 0 | 0.0% |
| | TOTAL COMMISSIONER EXPENSES | 68,646 | 75,366 | 6,720 | 9.8% |
| DIVISION: | LEGISLATIVE - ELECTION COSTS | 2018 | 2019 | 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 | 2018 | 2019 | VARIANCE | |
| ACCT- CODE | DESCRIPTION | BUDGET | BUDGET | AMOUNT | PERCENT |
| 514-20-41-511 | AUDIT | 15,000 | 18,000 | 3,000 | 20.0% |
| | TOTAL AUDIT | 15,000 | 18,000 | 3,000 | 20.0% |
| 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 | 18,500 | 3,000 | 19.4% |
| DIVISION: | OTHER GENERAL GOVERNMENT SERVICES | 2018 | 2019 | 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 | 2018 | 2019 | VARIANCE | |
|------------------|--------------------------------------|------------------|------------------|---------------|--------------|
| ACCT- CODE | DESCRIPTION | BUDGET | BUDGET | AMOUNT | PERCENT |
| 522-05-10-111 | EMPLOYEE LEAVE CASH OUT | 100000 | 100,000 | 0 | 0.0% |
| 522-05-10 | TOTAL EMPLOYEE LEAVE CASH OUT | 100,000 | 100,000 | 0 | 0.0% |
| 522-05-21-163 | EMPLOYEE ASSISTANCE | 13,587 | 13,587 | 0 | 0.0% |
| 522-05-21-164 | EMPLOYEE RECOGNITION | 10,000 | 18,500 | 8,500 | 85.0% |
| | TOTAL EMPLOYEE RELATED PROGRAMS | 23,587 | 32,087 | 8,500 | 36.0% |
| 522-05-20 | TOTAL BENEFITS | 23,587 | 32,087 | 8,500 | 36.0% |
| 522-05-21-161 | FOOD | 2,500 | 2,500 | 0 | 0.0% |
| 522-05-31-261 | MISC- SUPPLIES | 0 | 0 | 0 | - |
| 522-05-31-273 | DISASTER SUPPLIES | 5,000 | 10,000 | 5,000 | 100.0% |
| 522-05-31-275 | OFFICE SUPPLIES | 20,000 | 20,000 | 0 | 0.0% |
| 522-05-31-306 | EMERGENCY MANAGEMENT SUPPLIES | 0 | 0 | 0 | - |
| | TOTAL MISCELLANEOUS SUPPLIES | 27,500 | 32,500 | 5,000 | 18.2% |
| 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 | 2,300 | 300 | 15.0% |
| | TOTAL SMALL EQUIPMENT | 2,000 | 2,300 | 300 | 15.0% |
| 522-05-30 | TOTAL EQUIP- & SUPPLIES | 149,500 | 154,800 | 5,300 | 3.5% |
| 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 | 25,000 | 10,000 | 66.7% |
| 522-05-41-615 | HR COMPLIANCE TRAINING & INSTRUCTION | 6,000 | 13,000 | 7,000 | 116.7% |
| 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) | 1,000 | 1,000 | 0 | 0.0% |
| 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 | 67,000 | 67,000 | 0 | 0.0% |
| 522-05-49-691 | SERVICE FEES | 15,000 | 15,000 | 0 | 0.0% |
| 522-05-49-762 | JANITORIAL SERVICES | 0 | 0 | 0 | - |
| | TOTAL MISCELLANEOUS SERVICES | 235,600 | 252,600 | 17,000 | 7.2% |
| 522-05-46-641 | INS-/CASUALTY & LIAB- | 120,000 | 130,000 | 10,000 | 8.3% |
| 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 | 140,000 | 150,000 | 10,000 | 7.1% |
| 522-05-47-671 | ELECTRICITY | 97,000 | 97,000 | 0 | 0.0% |
| 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 | 27,000 | 27,000 | 0 | 0.0% |
| 522-05-47-676 | WATER/SEWER | 20,000 | 20,000 | 0 | 0.0% |
| 522-05-47-677 | SURFACE WATER MANAGEMENT | 23,000 | 23,000 | 0 | 0.0% |
| 522-05-47-679 | INTERNET CONNECTION | 14,000 | 14,000 | 0 | 0.0% |
| | TOTAL UTILITIES | 291,000 | 291,000 | 0 | 0.0% |
| 522-05-40 | TOTAL PURCHASED SERVICES | 666,600 | 693,600 | 27,000 | 4.1% |
| 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 | 100,000 | 25,000 | 33.3% |
| 522-05-50 | TOTAL CONTINGENCY | 75,000 | 100,000 | 25,000 | 33.3% |
| | TOTAL GENERAL | 1,014,687 | 1,080,487 | 65,800 | 6.5% |

| DIVISION: ADMINISTRATION | | 2018 | 2019 | VARIANCE | |
|--------------------------|--|------------------|------------------|---------------|-------------|
| ACCT- CODE | DESCRIPTION | BUDGET | BUDGET | AMOUNT | PERCENT |
| | REGULAR HOURS | 14,557 | 14,950 | 393 | 2.7% |
| | OVERTIME HOURS | 0 | 0 | 0 | - |
| | TOTAL PAID HOURS | 14,557 | 14,950 | 393 | 2.7% |
| 522-10-10-101 | HOLIDAY / VACATION SELL-BACKS | 14,400 | 14,400 | 0 | 0.0% |
| 522-10-10-102 | REGULAR SALARIES | 979,199 | 1,035,700 | 56,501 | 5.8% |
| 522-10-10-103 | OVERTIME SALARIES | 0 | 0 | 0 | - |
| 522-10-10-109 | WELLNESS INCENTIVE | 0 | 0 | 0 | - |
| 522-10-10 | TOTAL SALARIES | 993,599 | 1,050,100 | 56,501 | 5.7% |
| 522-10-20-131 | LIFE INSURANCE | 2,560 | 2,715 | 155 | 6.1% |
| 522-10-20-132 | LABOR & INDUSTRIES | 14,856 | 20,840 | 5,984 | 40.3% |
| 522-10-20-133 | MEDICAL/DENTAL | 0 | 0 | 0 | - |
| 522-10-20-134 | PENSIONS FULL TIME | 101,564 | 96,581 | -4,983 | -4.9% |
| 522-10-20-136 | DEFERRED COMPENSATION | 45,000 | 50,328 | 5,328 | 11.8% |
| 522-10-20-138 | MEDICARE | 12,531 | 13,332 | 801 | 6.4% |
| 522-10-20-139 | SOCIAL SECURITY | 0 | 0 | 0 | - |
| | TOTAL EMPLOYEE NON-MEDICAL BENEFITS | 176,511 | 183,796 | 7,285 | 4.1% |
| 522-10-20 | TOTAL BENEFITS | 176,511 | 183,796 | 7,285 | 4.1% |
| 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 | 1,180,860 | 1,244,646 | 63,786 | 5.4% |

| DIVISION: BUSINESS OPERATIONS | | 2018 | 2019 | VARIANCE | |
|-------------------------------|--|----------------|----------------|----------------|--------------|
| ACCT- CODE | DESCRIPTION | BUDGET | BUDGET | AMOUNT | PERCENT |
| | REGULAR HOURS | 10,138 | 10,138 | 0 | 0.0% |
| | OVERTIME HOURS | 600 | 600 | 0 | 0.0% |
| | TOTAL PAID HOURS | 10,738 | 10,738 | 0 | 0.0% |
| 522-15-10-101 | HOLIDAY / VACATION SELL-BACKS | 2,800 | 2,800 | 0 | 0.0% |
| 522-15-10-102 | REGULAR SALARIES | 348,231 | 510,768 | 162,537 | 46.7% |
| 522-15-10-103 | OVERTIME SALARIES | 30,850 | 36,550 | 5,700 | 18.5% |
| 522-15-10-109 | WELLNESS INCENTIVE | 2,800 | 2,800 | 0 | 0.0% |
| 522-15-10 | TOTAL SALARIES | 384,682 | 552,918 | 168,236 | 43.7% |
| 522-15-20-131 | LIFE INSURANCE | 905 | 1,335 | 430 | 47.5% |
| 522-15-20-132 | LABOR & INDUSTRIES | 2,083 | 2,908 | 825 | 39.6% |
| 522-15-20-133 | MEDICAL/DENTAL | 0 | 0 | 0 | - |
| 522-15-20-134 | PENSIONS FULL TIME | 38,499 | 57,380 | 18,881 | 49.0% |
| 522-15-20-136 | DEFERRED COMPENSATION | 12,000 | 23,328 | 11,328 | 94.4% |
| 522-15-20-138 | MEDICARE | 5,223 | 6,246 | 1,023 | 19.6% |
| 522-15-20-139 | SOCIAL SECURITY | 0 | 0 | 0 | - |
| | TOTAL EMPLOYEE NON-MEDICAL BENEFITS | 58,711 | 91,197 | 32,487 | 55.3% |
| 522-15-20 | TOTAL BENEFITS | 58,711 | 91,197 | 32,486 | 55.3% |
| 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 | - |
| 522-15-30 | TOTAL EQUIP- & SUPPLIES | 0 | 0 | 0 | - |
| 522-15-41-593 | CONSULTANTS | 5,000 | 5,000 | 0 | |
| 522-15-42-579 | POSTAGE | 0 | 0 | 0 | - |
| | TOTAL MISCELLANEOUS SERVICES | 5,000 | 5,000 | 0 | 0.0% |
| 522-15-43-541 | OUTSIDE TRAINING / TRAVEL / LODGING | 16,000 | 16,000 | 0 | 0.0% |
| 522-15-43-542 | TRAVEL/LODGING | 0 | 0 | 0 | - |
| | TOTAL OUTSIDE TRAINING | 16,000 | 16,000 | 0 | 0.0% |
| 522-15-48-701 | MISC- EQUIP- MAINTENANCE | 0 | 0 | 0 | - |
| | TOTAL MAINTENANCE SERVICES | 0 | 0 | 0 | - |
| 522-15-40 | TOTAL PURCHASED SERVICES | 21,000 | 21,000 | 0 | 0.0% |
| | TOTAL BUSINESS OPERATIONS | 464,392 | 665,116 | 200,724 | 43.2% |

| DIVISION: OPERATIONS | | 2018 BUDGET | 2019 BUDGET | VARIANCE | |
|----------------------|--|-------------------|-------------------|------------------|--------------|
| ACCT- CODE | DESCRIPTION | | | AMOUNT | PERCENT |
| | REGULAR HOURS | 318,496 | 364,084 | 45,588 | 14.3% |
| | OVERTIME HOURS | 13,200 | 14,000 | 800 | 6.1% |
| | TOTAL PAID HOURS | 331,696 | 378,084 | 46,388 | 14.0% |
| 522-20-10-101 | HOLIDAY / VACATION SELL-BACKS | 400,000 | 400,000 | 0 | 0.0% |
| 522-20-10-102 | REGULAR SALARIES | 13,078,789 | 14,475,166 | 1,396,377 | 10.7% |
| 522-20-10-103 | OVERTIME SALARIES | 819,910 | 935,017 | 115,107 | 14.0% |
| 522-20-10-109 | WELLNESS INCENTIVE/PRM | 95,000 | 185,000 | 90,000 | 94.7% |
| 522-20-10 | TOTAL SALARIES | 14,393,699 | 15,995,183 | 1,601,484 | 11.1% |
| 522-20-20-131 | LIFE INSURANCE | 33,438 | 37,388 | 3,949 | 11.8% |
| 522-20-20-132 | LABOR & INDUSTRIES | 800,038 | 861,958 | 61,920 | 7.7% |
| 522-20-20-133 | MEDICAL/DENTAL | 0 | 89,420 | 89,420 | - |
| 522-20-20-134 | PENSIONS FULL TIME | 785,415 | 878,231 | 92,816 | 11.8% |
| 522-20-20-136 | DEFERRED COMPENSATION | 380,460 | 526,908 | 146,448 | 38.5% |
| 522-20-20-138 | MEDICARE | 197,124 | 206,596 | 9,472 | 4.8% |
| | TOTAL EMPLOYEE NON-MEDICAL BENEFITS | 2,196,474 | 2,600,501 | 404,027 | 18.4% |
| 522-20-20 | TOTAL BENEFITS | 2,196,474 | 2,600,501 | 404,027 | 18.4% |
| 522-20-31-261 | MISC- SUPPLIES | 2,000 | 2,000 | 0 | 0.0% |
| 522-20-31-264 | PERSONAL PROTECTION EQUIPMENT (PPE) | 135,000 | 150,000 | 15,000 | 11.1% |
| 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 | 77,500 | 7,500 | 10.7% |
| 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 | 5,000 | 2,500 | 100.0% |
| | TOTAL MISCELLANEOUS SUPPLIES | 212,600 | 237,600 | 25,000 | 11.8% |
| 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 | 1,450 | 1,450 | 0 | 0.0% |
| | TOTAL REPAIR PARTS | 12,750 | 12,750 | 0 | 0.0% |
| 522-20-35-411 | FIREFIGHTING EQUIP-/REHAB SUPPLIES | 37,000 | 44,500 | 7,500 | 20.3% |
| 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 | 50,200 | 7,500 | 17.6% |
| 522-20-30 | TOTAL EQUIP- & SUPPLIES | 268,050 | 300,550 | 32,500 | 12.1% |
| 522-20-42-579 | POSTAGE | 0 | 0 | 0 | - |
| | TOTAL MISCELLANEOUS SERVICES | 0 | 0 | 0 | - |
| 522-20-43-541 | OUTSIDE TRAINING / TRAVEL / LODGING | 92,000 | 92,000 | 0 | 0.0% |
| 522-20-43-542 | TRAVEL/LODGING | 0 | 0 | 0 | - |
| | TOTAL OUTSIDE TRAINING | 92,000 | 92,000 | 0 | 0.0% |
| 522-20-44-xxx | <i>FUTURE CATEGORY</i> | 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 | 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 | 11,500 | 13,500 | 2,000 | 17.4% |
| 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% |
| | TOTAL MAINTENANCE SERVICES | 53,850 | 55,850 | 2,000 | 3.7% |
| 522-20-49-614 | VALLEYCOM DISPATCHING | 747,072 | 745,945 | -1,127 | -0.2% |
| 522-20-49-751 | <i>FUTURE CATEGORY</i> | 0 | 0 | 0 | - |
| | TOTAL CONTRACT SERVICES | 747,072 | 745,945 | -1,127 | 8-8% |
| 522-20-40 | TOTAL PURCHASED SERVICES | 892,922 | 893,795 | 873 | 0.1% |
| | TOTAL OPERATIONS | 17,751,145 | 19,790,029 | 2,038,884 | 11.5% |

| DIVISION: EMS | | 2018 BUDGET | 2019 BUDGET | VARIANCE | |
|------------------|--|----------------|----------------|-----------------|---------------|
| ACCT- CODE | DESCRIPTION | | | AMOUNT | PERCENT |
| | REGULAR HOURS | 0 | 0 | 0 | - |
| | OVERTIME HOURS | 3,080 | 200 | -2,880 | -93.5% |
| | TOTAL PAID HOURS | 3,080 | 200 | -2,880 | -93.5% |
| 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 | 188,404 | 12,715 | -175,689 | -93.3% |
| 522-24-10 | TOTAL SALARIES | 188,404 | 12,715 | -175,689 | -93.3% |
| 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 | 10,230 | 690 | -9,540 | -93.3% |
| 522-24-20-136 | DEFERRED COMPENSATION | 0 | 0 | 0 | - |
| 522-24-20-138 | MEDICARE | 1,639 | 1,700 | 61 | 3.7% |
| | TOTAL EMPLOYEE NON-MEDICAL BENEFITS | 11,869 | 2,390 | -9,479 | -79.9% |
| 522-24-20 | TOTAL BENEFITS | 11,869 | 2,390 | -9,479 | -79.9% |
| 522-24-31-271 | MEDICAL SUPPLIES | 51,222 | 51,222 | 0 | 0.0% |
| 522-24-31-282 | DEFIBRILLATOR SUPPLIES | 0 | 0 | 0 | - |
| 522-24-31-298 | DISEASE PREVENTION | 0 | 0 | 0 | - |
| | TOTAL MISCELLANEOUS SUPPLIES | 51,222 | 51,222 | 0 | 0.0% |
| 522-24-31-xxx | <i>FUTURE CATEGORY (ALS/BLS)</i> | 0 | 0 | 0 | - |
| 522-24-31-332 | DEFIBRILLATOR REPAIR PARTS | 0 | 2,500 | 2,500 | - |
| | TOTAL REPAIR PARTS | 0 | 2,500 | 2,500 | - |
| 522-24-35-414 | MEDICAL EQUIPMENT | 15,000 | 15,600 | 600 | 4.0% |
| 522-24-35-423 | SHOP TOOLS | 500 | 500 | 0 | 0.0% |
| | TOTAL SMALL EQUIPMENT | 15,500 | 16,100 | 600 | 3.9% |
| 522-24-30 | TOTAL EQUIP- & SUPPLIES | 66,722 | 69,822 | 3,100 | 4.6% |
| 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 | 40,000 | 12,300 | 44.4% |
| 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 | 50,300 | 12,300 | 32.4% |
| 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 | 50,300 | 12,300 | 32.4% |
| | TOTAL EMS | 304,996 | 135,227 | -169,769 | -55.7% |

| DIVISION: RESCUE | | 2018 BUDGET | 2019 BUDGET | VARIANCE | |
|------------------|--|----------------|----------------|---------------|---------------|
| ACCT- CODE | DESCRIPTION | | | AMOUNT | PERCENT |
| | REGULAR HOURS | 0 | 0 | 0 | - |
| | TRAINING OVERTIME HOURS | 384 | 764 | 380 | 99.0% |
| | RESPONSE OVERTIME HOURS | 120 | 180 | 60 | 50.0% |
| | TOTAL OVERTIME HOURS | 504 | 944 | 440 | 87.3% |
| | TOTAL PAID HOURS | 504 | 944 | 440 | 87.3% |
| | | | | | |
| 522-22-10-103 | OVERTIME SALARIES | 30,830 | 60,013 | 29,183 | 94.7% |
| 522-22-10-107 | PREMIUM PAY | 29,989 | 32,000 | 2,011 | 6.7% |
| 522-22-10 | TOTAL SALARIES | 60,819 | 92,012 | 31,193 | 51.3% |
| | | | | | |
| 522-22-20-134 | PENSIONS FULL TIME | 3,302 | 4,996 | 1,694 | 51.3% |
| 522-22-20-138 | MEDICARE | 0 | 0 | 0 | - |
| | TOTAL EMPLOYEE NON-MEDICAL BENEFITS | 3,302 | 4,996 | 1,694 | 51.3% |
| 522-22-20 | TOTAL BENEFITS | 3,302 | 4,996 | 1,694 | 51.3% |
| | | | | | |
| 522-22-35-431 | RESCUE EQUIP | 10,000 | 12,000 | 2,000 | 20.0% |
| | TOTAL SMALL EQUIPMENT | 10,000 | 12,000 | 2,000 | 20.0% |
| 522-22-30 | TOTAL EQUIP- & SUPPLIES | 10,000 | 12,000 | 2,000 | 20.0% |
| | | | | | |
| 522-22-43-541 | OUTSIDE TRAINING / TRAVEL / LODGING | 5,100 | 12,000 | 6,900 | 135.3% |
| 522-22-43-542 | TRAVEL/LODGING | 0 | 0 | 0 | - |
| | TOTAL OUTSIDE TRAINING | 5,100 | 12,000 | 6,900 | 135.3% |
| | | | | | |
| 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 | 5,600 | 12,500 | 6,900 | 123.2% |
| | | | | | |
| | TOTAL RESCUE: | 79,721 | 121,509 | 41,788 | 52.4% |

| DIVISION: MARINE | | 2018 BUDGET | 2019 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 | 23,489 | 24,412 | 923 | 3.9% |
| 522-27-10-107 | PREMIUM PAY | 29,989 | 32,000 | 2,011 | 6.7% |
| 522-27-10 | TOTAL SALARIES | 53,478 | 56,412 | 2,934 | 5.5% |
| | | | | | |
| 522-27-20-134 | PENSIONS FULL TIME | 1,275 | 1,326 | 51 | 4.0% |
| 522-27-20-138 | MEDICARE | 0 | 0 | 0 | - |
| | TOTAL EMPLOYEE NON-MEDICAL BENEFITS | 1,275 | 1,326 | 51 | 4.0% |
| 522-27-20 | TOTAL BENEFITS | 1,275 | 1,326 | 51 | 4.0% |
| | | | | | |
| 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: | 62,254 | 65,237 | 2,983 | 4.8% |

| DIVISION: HAZARDOUS MATERIALS | | 2018 BUDGET | 2019 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% |
| | TOTAL PAID HOURS | 452 | 452 | 0 | 0.0% |
| | | | | | |
| 522-25-10-103 | OVERTIME SALARIES | 27,649 | 28,735 | 1,086 | 3.9% |
| 522-25-10-107 | PREMIUM PAY | 24,366 | 32,000 | 7,634 | 31.3% |
| 522-25-10 | TOTAL SALARIES | 52,015 | 60,735 | 8,720 | 16.8% |
| | | | | | |
| 522-25-20-134 | PENSIONS FULL TIME | 1,501 | 1,560 | 59 | 4.0% |
| 522-25-20-138 | MEDICARE | 0 | 0 | 0 | - |
| | TOTAL EMPLOYEE NON-MEDICAL BENEFITS | 1,501 | 1,560 | 59 | 4.0% |
| 522-25-20 | TOTAL BENEFITS | 1,501 | 1,560 | 59 | 4.0% |
| | | | | | |
| 522-25-35-418 | HAZ MAT PROTECTION | 3,239 | 3,239 | 0 | 0.0% |
| 522-25-35-419 | HAZ MAT TOOLS/EQUIP | 4,780 | 7,780 | 3,000 | 62.8% |
| | TOTAL SMALL EQUIPMENT | 8,019 | 11,019 | 3,000 | 37.4% |
| 522-25-30 | TOTAL EQUIP- & SUPPLIES | 8,019 | 11,019 | 3,000 | 37.4% |
| | | | | | |
| 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 | 2,000 | -3,000 | -60.0% |
| | TOTAL MAINTENANCE SERVICES | 5,000 | 2,000 | -3,000 | -60.0% |
| 526-25-40 | TOTAL PURCHASED SERVICES | 11,000 | 8,000 | -3,000 | -27.3% |
| | | | | | |
| | TOTAL HAZARDOUS MAT- | 72,535 | 81,314 | 8,779 | 12.1% |

| DIVISION: HEALTH & SAFETY | | 2018 BUDGET | 2019 BUDGET | VARIANCE | |
|---------------------------|--|----------------|----------------|------------|-------------|
| ACCT- CODE | DESCRIPTION | | | 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 | 11,011 | 11,443 | 432 | 3.9% |
| 522-23-10 | TOTAL SALARIES | 11,011 | 11,443 | 432 | 3.9% |
| | | | | | |
| 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% |
| | TOTAL EMPLOYEE NON-MEDICAL BENEFITS | 111,000 | 111,000 | 0 | 0.0% |
| 522-23-20 | TOTAL BENEFITS | 111,000 | 111,000 | 0 | 0.0% |
| | | | | | |
| 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% |
| | TOTAL REPAIR PARTS | 10,000 | 10,000 | 0 | 0.0% |
| 522-23-30 | TOTAL EQUIP- & SUPPLIES | 10,000 | 10,000 | 0 | 0.0% |
| | | | | | |
| 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 | 137,811 | 138,243 | 432 | 0.3% |

| DIVISION: PREVENTION / INVESTIGATION | | 2018 | 2019 | VARIANCE | |
|--------------------------------------|--|------------------|------------------|---------------|-----------------|
| ACCT- CODE | DESCRIPTION | BUDGET | BUDGET | AMOUNT | PERCENT |
| | REGULAR HOURS | 14,557 | 16,637 | 2,080 | 14.3% |
| | OVERTIME HOURS | 560 | 100 | -460 | -82.1% |
| | TOTAL PAID HOURS | 15,117 | 16,737 | 1,620 | 10.7% |
| 522-30-10-101 | HOLIDAY / VACATION SELL-BACKS | 5,700 | 5,700 | 0 | 0.0% |
| 522-30-10-102 | REGULAR SALARIES | 873,001 | 922,964 | 49,963 | 5.7% |
| 522-30-10-103 | OVERTIME SALARIES | 48,201 | 7,809 | -40,392 | -83.8% |
| 522-30-10-109 | WELLNESS INCENTIVE | 0 | 0 | 0 | - |
| 522-30-10 | TOTAL SALARIES | 926,901 | 936,474 | 9,573 | 1.0% |
| 522-30-20-131 | LIFE INSURANCE | 2,235 | 2,378 | 143 | 6.4% |
| 522-30-20-132 | LABOR & INDUSTRIES | 44,777 | 46,376 | 1,599 | 3.6% |
| 522-30-20-133 | MEDICAL/DENTAL | 0 | 0 | 0 | - |
| 522-30-20-134 | PENSIONS FULL TIME | 51,162 | 52,072 | 910 | 1.8% |
| 522-30-20-136 | DEFERRED COMPENSATION | 21,000 | 28,188 | 7,188 | 34.2% |
| 522-30-20-138 | MEDICARE | 10,713 | 11,364 | 651 | 6.1% |
| | TOTAL EMPLOYEE NON-MEDICAL BENEFITS | 129,886 | 140,378 | 10,492 | 8.1% |
| 522-30-20 | TOTAL BENEFITS | 129,886 | 140,378 | 10,492 | 8.1% |
| 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 | - |
| | TOTAL MISCELLANEOUS SUPPLIES | 3,500 | 3,500 | 0 | 0.0% |
| 522-30-35-416 | FURNITURE & FURNISHINGS | 300 | 300 | 0 | 0.0% |
| 522-30-35-420 | PHOTO EQUIPMENT | 1,100 | 700 | -400 | -36.4% |
| 522-30-35-434 | INVESTIGATION EQUIPMENT | 2,000 | 1,000 | -1,000 | -50.0% |
| | TOTAL SMALL EQUIPMENT | 3,400 | 2,000 | -1,400 | -41.2% |
| 522-30-30 | TOTAL EQUIP- & SUPPLIES | 6,900 | 5,500 | -1,400 | -20.3% |
| 522-30-43-541 | OUTSIDE TRAINING / TRAVEL / LODGING | 14,750 | 15,750 | 1,000 | 6.8% |
| 522-30-43-542 | TRAVEL/LODGING | 0 | 0 | 0 | - |
| | TOTAL OUTSIDE TRAINING | 14,750 | 15,750 | 1,000 | 6.8% |
| 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 | 45,000 | 45,000 | - |
| | TOTAL MISCELLANEOUS SERVICES | 300 | 45,300 | 45,000 | 15000.0% |
| 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 | 12,000 | -4,000 | -25.0% |
| | TOTAL MAINTENANCE SERVICES | 16,200 | 12,200 | -4,000 | -24.7% |
| 522-30-40 | TOTAL PURCHASED SERVICES | 31,250 | 73,250 | 42,000 | 134.4% |
| | TOTAL PREVENTION | 1,094,938 | 1,155,601 | 60,663 | 5.5% |

| DIVISION: PUBLIC EDUCATION | | 2018 | 2019 | VARIANCE | |
|----------------------------|--|----------------|----------------|----------------|---------------|
| ACCT- CODE | DESCRIPTION | BUDGET | BUDGET | AMOUNT | PERCENT |
| | REGULAR HOURS | 2,080 | 6,239 | 4,159 | 199.9% |
| | OVERTIME HOURS | 200 | 200 | 0 | 0.0% |
| | TOTAL PAID HOURS | 2,280 | 6,439 | 4,159 | 182.4% |
| | | | | | |
| 522-35-10-101 | HOLIDAY / VACATION SELL-BACKS | 1,200 | 1,200 | 0 | 0.0% |
| 522-35-10-102 | REGULAR SALARIES | 129,327 | 325,492 | 196,165 | 151.7% |
| 522-35-10-103 | OVERTIME SALARIES | 12,234 | 12,715 | 481 | 3.9% |
| 522-35-10-109 | WELLNESS INCENTIVE | 0 | 0 | 0 | - |
| 522-35-10 | TOTAL SALARIES | 142,761 | 339,407 | 196,646 | 137.7% |
| | | | | | |
| 522-35-20-131 | LIFE INSURANCE | 330 | 850 | 520 | 157.6% |
| 522-35-20-132 | LABOR & INDUSTRIES | 6,397 | 13,619 | 7,222 | 112.9% |
| 522-35-20-133 | MEDICAL/DENTAL | 0 | 0 | 0 | - |
| 522-35-20-134 | PENSIONS FULL TIME | 7,850 | 24,943 | 17,093 | 217.7% |
| 522-35-20-136 | DEFERRED COMPENSATION | 3,000 | 15,552 | 12,552 | 418.4% |
| 522-35-20-138 | MEDICARE | 177 | 3,130 | 2,953 | 1668.5% |
| | TOTAL EMPLOYEE NON-MEDICAL BENEFITS | 17,754 | 58,094 | 40,340 | 227.2% |
| 522-35-20 | TOTAL BENEFITS | 17,754 | 58,094 | 40,340 | 227.2% |
| | | | | | |
| 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% |
| | TOTAL MISCELLANEOUS SUPPLIES | 11,000 | 11,000 | 0 | 0.0% |
| | | | | | |
| 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 | 11,050 | 11,050 | 0 | 0.0% |
| | | | | | |
| 522-35-43-541 | OUTSIDE TRAINING / TRAVEL / LODGING | 4,000 | 6,000 | 2,000 | 50.0% |
| 522-35-43-542 | TRAVEL/LODGING | 0 | 0 | 0 | - |
| | TOTAL OUTSIDE TRAINING | 4,000 | 6,000 | 2,000 | 50.0% |
| | | | | | |
| 522-35-41-597 | EDUCATIONAL PROGRAMS/WEBSITE PROGRAMS | 20,000 | 20,000 | 0 | 0.0% |
| 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 | - |
| | TOTAL MISCELLANEOUS SERVICES | 20,000 | 20,000 | 0 | 0.0% |
| | | | | | |
| 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 | 24,275 | 26,275 | 2,000 | 8.2% |
| | | | | | |
| | TOTAL PUBLIC EDUCATION | 195,840 | 434,825 | 238,985 | 122.0% |

| DIVISION: TRAINING | | 2018 | 2019 | VARIANCE | |
|--------------------|--|----------------|----------------|---------------|--------------|
| ACCT- CODE | DESCRIPTION | BUDGET | BUDGET | AMOUNT | PERCENT |
| | REGULAR HOURS | 10,398 | 10,398 | 0 | 0.0% |
| | OVERTIME HOURS | 700 | 700 | 0 | 0.0% |
| | TOTAL PAID HOURS | 11,098 | 11,098 | 0 | 0.0% |
| 522-40-10-101 | HOLIDAY / VACATION SELL-BACKS | 5,000 | 0 | -5,000 | -100.0% |
| 522-40-10-102 | REGULAR SALARIES | 635,017 | 647,406 | 12,389 | 2.0% |
| 522-40-10-103 | OVERTIME SALARIES | 62,459 | 65,694 | 3,235 | 5.2% |
| 522-40-10-109 | WELLNESS INCENTIVE | 1,800 | 2,000 | 200 | 11.1% |
| 522-40-10 | TOTAL SALARIES | 704,276 | 715,100 | 10,824 | 1.5% |
| 522-40-20-131 | LIFE INSURANCE | 1,625 | 1,668 | 42 | 2.6% |
| 522-40-20-132 | LABOR & INDUSTRIES | 25,999 | 25,999 | 0 | 0.0% |
| 522-40-20-133 | MEDICAL/DENTAL | 0 | 0 | 0 | - |
| 522-40-20-134 | PENSIONS FULL TIME | 45,024 | 45,633 | 609 | 1.4% |
| 522-40-20-136 | DEFERRED COMPENSATION | 15,000 | 19,440 | 4,440 | 29.6% |
| 522-40-20-138 | MEDICARE | 9,878 | 9,609 | -269 | -2.7% |
| 522-40-20-139 | SOCIAL SECURITY | 0 | 0 | 0 | - |
| | TOTAL EMPLOYEE NON-MEDICAL BENEFITS | 97,527 | 102,350 | 4,823 | 4.9% |
| 522-40-20 | TOTAL BENEFITS | 97,527 | 102,350 | 4,823 | 4.9% |
| 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 | 5,000 | 2,000 | 66.7% |
| 522-40-31-285 | CHEMICALS | | 0 | 0 | - |
| 522-40-31-326 | MISC REPAIR PARTS | | 0 | 0 | - |
| | TOTAL MISCELLANEOUS SUPPLIES | 5,500 | 7,500 | 2,000 | 36.4% |
| 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 | 8,000 | 6,800 | 566.7% |
| | TOTAL SMALL EQUIPMENT | 26,700 | 33,500 | 6,800 | 25.5% |
| 522-40-30 | TOTAL EQUIP- & SUPPLIES | 32,200 | 41,000 | 8,800 | 27.3% |
| 522-40-41-587 | INSTRUCTORS (OUTSIDE) | 23,000 | 25,000 | 2,000 | 8.7% |
| 522-40-41-588 | MISC REIMBURSABLE TRAINING | 0 | 0 | 0 | - |
| 522-40-42-579 | POSTAGE | 0 | 0 | 0 | - |
| | TOTAL MISCELLANEOUS SERVICES | 23,000 | 25,000 | 2,000 | 8.7% |
| 522-40-43-541 | OUTSIDE TRAINING / TRAVEL / LODGING | 10,000 | 18,000 | 8,000 | 80.0% |
| 522-40-43-542 | TRAVEL/LODGING | 0 | 0 | 0 | - |
| | TOTAL OUTSIDE TRAINING | 10,000 | 18,000 | 8,000 | 80.0% |
| 522-40-45-622 | PORTABLE SANITATION SERVICES | 1,000 | 1,200 | 200 | 20.0% |
| | TOTAL RENTAL SERVICE | 1,000 | 1,200 | 200 | 20.0% |
| 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 | 34,500 | 44,700 | 10,200 | 29.6% |
| | TOTAL TRAINING | 868,503 | 903,150 | 34,647 | 4.0% |

| DIVISION: | | FACILITIES | 2018 | 2019 | VARIANCE | |
|------------------|--|----------------|----------------|----------------|--------------|--|
| ACCT- CODE | DESCRIPTION | BUDGET | BUDGET | AMOUNT | PERCENT | |
| | REGULAR HOURS | 4,159 | 6,239 | 2,080 | 50.0% | |
| | OVERTIME HOURS | 80 | 80 | 0 | 0.0% | |
| | TOTAL PAID HOURS | 4,239 | 6,319 | 2,080 | 49.1% | |
| 522-50-10-101 | HOLIDAY / VACATION SELL-BACKS | 0 | 0 | 0 | - | |
| 522-50-10-102 | REGULAR SALARIES | 115,303 | 178,708 | 63,405 | 55.0% | |
| 522-50-10-103 | OVERTIME SALARIES | 5,788 | 5,997 | 209 | 3.6% | |
| 522-50-10-109 | WELLNESS INCENTIVE | 500 | 500 | 0 | 0.0% | |
| 522-50-10 | TOTAL SALARIES | 121,591 | 185,204 | 63,613 | 52.3% | |
| 522-50-20-131 | LIFE INSURANCE | 258 | 430 | 172 | 66.7% | |
| 522-50-20-132 | LABOR & INDUSTRIES | 5,225 | 10,185 | 4,960 | 94.9% | |
| 522-50-20-133 | MEDICAL/DENTAL | 0 | 0 | 0 | - | |
| 522-50-20-134 | PENSIONS FULL TIME | 13,855 | 22,540 | 8,685 | 62.7% | |
| 522-50-20-136 | DEFERRED COMPENSATION | 3,000 | 7,776 | 4,776 | 159.2% | |
| 522-50-20-138 | MEDICARE | 1,498 | 2,487 | 989 | 66.0% | |
| 522-50-20-139 | SOCIAL SECURITY | 0 | 0 | 0 | - | |
| | TOTAL EMPLOYEE NON-MEDICAL BENEFITS | 23,835 | 43,418 | 19,583 | 82.2% | |
| 522-50-20 | TOTAL BENEFITS | 23,835 | 43,418 | 19,583 | 82.2% | |
| 522-50-31-262 | BATTERIES | 3,000 | 3,000 | 0 | 0.0% | |
| 522-50-31-272 | UNIFORMS | 700 | 700 | 0 | 0.0% | |
| 522-50-31-275 | OFFICE SUPPLIES | 0 | 0 | 0 | - | |
| 522-50-31-287 | GROUNDS MAINT- SUPPLIES | 11,800 | 11,800 | 0 | 0.0% | |
| 522-50-31-289 | BLDG- MTLs & SUPPLIES | 20,000 | 20,000 | 0 | 0.0% | |
| 522-50-31-290 | CLEANING & SANITATION | 25,000 | 25,000 | 0 | 0.0% | |
| 522-50-31-291 | ELECTRICAL SUPPLIES | 10,000 | 10,000 | 0 | 0.0% | |
| 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 | 2,100 | 2,100 | - | |
| 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 | 80,500 | 82,600 | 2,100 | 2.6% | |
| 522-50-35-423 | SHOP TOOLS | 3,000 | 3,000 | 0 | 0.0% | |
| 522-50-35-424 | GENERATORS | 250 | 250 | 0 | 0.0% | |
| | TOTAL SMALL EQUIPMENT | 3,250 | 3,250 | 0 | 0.0% | |
| 522-50-30 | TOTAL EQUIP- & SUPPLIES | 83,750 | 85,850 | 2,100 | 2.5% | |
| 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 | 1,000 | 1,000 | 0 | 0.0% | |
| | TOTAL RENTAL SERVICES | 1,000 | 1,000 | 0 | 0.0% | |
| 522-50-48-701 | MISC- EQUIP- MAINTENANCE | 1,688 | 1,688 | 0 | 0.0% | |
| 522-50-48-709 | APPLIANCE REPAIR/REPLACE | 15,000 | 15,000 | 0 | 0.0% | |
| 522-50-48-710 | GROUNDS/FACILITIES MAINTENANCE | 25,000 | 25,000 | 0 | 0.0% | |
| 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 | 2,500 | 2,500 | 0 | 0.0% | |
| 522-50-48-714 | GLAZIER | 1,148 | 1,148 | 0 | 0.0% | |
| 522-50-48-715 | LOCKSMITH | 1,750 | 1,750 | 0 | 0.0% | |
| 522-50-48-716 | PLUMBING | 2,000 | 2,000 | 0 | 0.0% | |
| 522-50-48-717 | TRAFFIC CONTROL/SIGNS | 459 | 459 | 0 | 0.0% | |
| 522-50-48-718 | WEED CONTROL | 0 | 0 | 0 | - | |
| 522-50-48-719 | ROOF/REPAIR | 3,000 | 3,000 | 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 | 11,000 | 11,000 | 0 | 0.0% | |
| 522-50-48-723 | FIRE PROTECTION SYSTEMS REPAIR | 2,000 | 2,000 | 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 | 91,389 | 91,389 | 0 | 0.0% | |
| 522-50-49-752 | HVAC CONTRACT | 60,659 | 60,659 | 0 | 0.0% | |
| 522-50-49-762 | JANITORIAL SERVICES | 0 | 0 | 0 | - | |
| 522-50-49-758 | GROUNDS MAINT- CONTRACT | 40,000 | 70,000 | 30,000 | 75.0% | |
| | TOTAL CONTRACT SERVICES | 100,659 | 130,659 | 30,000 | 29.8% | |
| 522-50-40 | TOTAL PURCHASED SERVICES | 194,848 | 224,848 | 30,000 | 15.4% | |
| | TOTAL FACILITIES | 424,024 | 539,320 | 115,296 | 27.2% | |

| DIVISION: FLEET MAINTENANCE | | 2018 | 2019 | 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 | 302,442 | 312,088 | 9,646 | 3.2% |
| 522-60-10-103 | OVERTIME SALARIES | 3,272 | 3,377 | 105 | 3.2% |
| 522-60-10-109 | WELLNESS INCENTIVE | 1,000 | 1,000 | 0 | 0.0% |
| 522-60-10 | TOTAL SALARIES | 309,864 | 319,615 | 9,751 | 3.1% |
| 522-60-20-131 | LIFE INSURANCE | 785 | 820 | 35 | 4.5% |
| 522-60-20-132 | LABOR & INDUSTRIES | 19,842 | 19,842 | 0 | 0.0% |
| 522-60-20-133 | MEDICAL/DENTAL | 0 | 0 | 0 | - |
| 522-60-20-134 | PENSIONS FULL TIME | 40,350 | 42,039 | 1,689 | 4.2% |
| 522-60-20-136 | DEFERRED COMPENSATION | 12,000 | 15,552 | 3,552 | 29.6% |
| 522-60-20-138 | MEDICARE | 4,583 | 4,691 | 108 | 2.4% |
| | TOTAL EMPLOYEE NON-MEDICAL BENEFITS | 77,560 | 82,944 | 5,384 | 6.9% |
| 522-60-20 | TOTAL BENEFITS | 77,560 | 82,944 | 5,384 | 6.9% |
| 522-60-31-272 | UNIFORMS | 1,200 | 2,000 | 800 | 66.7% |
| 522-60-31-275 | OFFICE SUPPLIES | | 0 | 0 | - |
| 522-60-31-299 | CLEANERS & FLUIDS | 2,500 | 2,500 | 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 | 11,100 | 11,900 | 800 | 7.2% |
| 522-60-31-326 | MISC- REPAIR PARTS | 2,500 | 6,000 | 3,500 | 140.0% |
| 522-60-31-333 | AID CAR PARTS | 5,000 | 5,000 | 0 | 0.0% |
| 522-60-31-334 | BATTERIES/AUTOMOTIVE | 3,800 | 4,500 | 700 | 18.4% |
| 522-60-31-335 | LADDER TRUCK PARTS | 7,000 | 10,000 | 3,000 | 42.9% |
| 522-60-31-336 | PUMPER PARTS | 63,000 | 63,000 | 0 | 0.0% |
| 522-60-31-337 | STAFF VEHICLE PARTS | 6,000 | 6,000 | 0 | 0.0% |
| 522-60-31-338 | TIRES/RIM | 15,000 | 18,000 | 3,000 | 20.0% |
| 522-60-31-345 | MARINE PARTS | 4,000 | 4,000 | 0 | 0.0% |
| | TOTAL REPAIR PARTS | 106,300 | 116,500 | 10,200 | 9.6% |
| 522-60-35-423 | SHOP TOOLS | 2,500 | 6,000 | 3,500 | 140.0% |
| | TOTAL SMALL EQUIPMENT | 2,500 | 6,000 | 3,500 | 140.0% |
| 522-60-30 | TOTAL EQUIP- & SUPPLIES | 119,900 | 134,400 | 14,500 | 12.1% |
| 522-60-43-541 | OUTSIDE TRAINING / TRAVEL / LODGING | 8,000 | 8,000 | 0 | 0.0% |
| 522-60-43-542 | TRAVEL/LODGING | 0 | 0 | 0 | - |
| | TOTAL OUTSIDE TRAINING | 8,000 | 8,000 | 0 | 0.0% |
| 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 | 93,050 | 93,050 | 0 | 0.0% |
| | TOTAL FLEET MAINTENANCE | 600,374 | 630,009 | 29,635 | 4.9% |

| DIVISION: INFO & COMMUNICATIONS | | 2018 | 2019 | VARIANCE | |
|---------------------------------|--|----------------|----------------|---------------|--------------|
| ACCT- CODE | DESCRIPTION | BUDGET | BUDGET | AMOUNT | PERCENT |
| | REGULAR HOURS | 5,199 | 5,199 | 0 | 0.0% |
| | OVERTIME HOURS | 168 | 168 | 0 | 0.0% |
| | TOTAL PAID HOURS | 5,367 | 5,367 | 0 | 0.0% |
| 522-85-10-101 | HOLIDAY / VACATION SELL-BACKS | 3,000 | 3,000 | 0 | 0.0% |
| 522-85-10-102 | REGULAR SALARIES | 264,310 | 281,432 | 17,122 | 6.5% |
| 522-85-10-103 | OVERTIME SALARIES | 10,263 | 11,294 | 1,031 | 10.0% |
| 522-85-10-109 | WELLNESS INCENTIVE | 1,000 | 1,000 | 0 | 0.0% |
| 522-85-10 | TOTAL SALARIES | 278,573 | 296,726 | 18,153 | 6.5% |
| 522-85-20-131 | LIFE INSURANCE | 678 | 723 | 45 | 6.6% |
| 522-85-20-132 | LABOR & INDUSTRIES | 1,042 | 1,042 | 0 | 0.0% |
| 522-85-20-133 | MEDICAL/DENTAL | 0 | 0 | 0 | - |
| 522-85-20-134 | PENSIONS FULL TIME | 29,340 | 31,173 | 1,833 | 6.2% |
| 522-85-20-136 | DEFERRED COMPENSATION | 6,000 | 7,776 | 1,776 | 29.6% |
| 522-85-20-138 | MEDICARE | 3,919 | 4,194 | 275 | 7.0% |
| 522-85-20-139 | SOCIAL SECURITY | 4,344 | 4,344 | 0 | 0.0% |
| | TOTAL EMPLOYEE NON-MEDICAL BENEFITS | 45,323 | 49,251 | 3,928 | 8.7% |
| 522-85-20 | TOTAL BENEFITS | 45,323 | 49,251 | 3,928 | 8.7% |
| 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 | 5,000 | 3,000 | 150.0% |
| 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 | 1,000 | 1,000 | - |
| 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 | 13,000 | 4,000 | 44.4% |
| 522-85-30 | TOTAL EQUIP- & SUPPLIES | 30,600 | 34,600 | 4,000 | 13.1% |
| 522-85-43-541 | OUTSIDE TRAINING / TRAVEL / LODGING | 7,000 | 8,300 | 1,300 | 18.6% |
| 522-85-43-542 | TRAVEL/LODGING | 0 | 0 | 0 | - |
| | TOTAL OUTSIDE TRAINING | 7,000 | 8,300 | 1,300 | 18.6% |
| 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 | 76,704 | 76,704 | 0 | 0.0% |
| 522-85-41-614 | VALLEYCOM DISPATCHING | 0 | 0 | 0 | - |
| 522-85-42-579 | POSTAGE | 0 | 0 | 0 | - |
| | TOTAL MISCELLANEOUS SERVICES | 105,704 | 105,704 | 0 | 0.0% |
| 522-85-48-733 | NETWORK INFRASTRUCTURE | 10,000 | 23,330 | 13,330 | 133.3% |
| 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 | 16,500 | 29,830 | 13,330 | 80.8% |
| 522-85-44-586 | FILM/DEVELOPING | 0 | 0 | 0 | - |
| 522-85-49-755 | SOFTWARE CONTRACT | 75,000 | 75,000 | 0 | 0.0% |
| 522-85-49-756 | TELEPHONE MAINT- CONTRACT | 0 | 0 | 0 | - |
| 522-85-49-757 | OFFICE EQUIPMENT CONTRACTS | 13,572 | 18,267 | 4,695 | 34.6% |
| | TOTAL CONTRACT SERVICES | 88,572 | 93,267 | 4,695 | 5.3% |
| 522-85-40 | TOTAL PURCHASED SERVICES | 217,776 | 237,101 | 19,325 | 8.9% |
| | TOTAL INFO SYSTEMS | 572,272 | 617,678 | 45,406 | 7.9% |

| DIVISION: | EMPLOYEE HEALTH BENEFITS | 2018 | 2019 | VARIANCE | |
|---------------|--------------------------------------|-----------|-----------|----------|---------|
| ACCT- CODE | DESCRIPTION | BUDGET | BUDGET | AMOUNT | PERCENT |
| 522-95-20-180 | CLAIM PAYMENTS | 2,954,760 | 3,127,994 | 173,234 | 5.9% |
| 522-95-20-181 | TPA EXPENSES | 101,332 | 112,043 | 10,711 | 10.6% |
| 522-95-20-182 | BROKER FEES | 32,580 | 35,280 | 2,700 | 8.3% |
| 522-95-20-183 | STOP LOSS INSURANCE | 434,266 | 644,746 | 210,480 | 48.5% |
| 522-95-20-184 | WELLNESS PROGRAM EXPENSES | 0 | 0 | | |
| 522-95-20-185 | OTHER EXPENSES | 20,000 | 5,000 | -15,000 | -75.0% |
| 522-95-20-186 | HRA DISBURSEMENT | 238,500 | 262,500 | 24,000 | 10.1% |
| | TOTAL SELF-INSURANCE | 3,781,438 | 4,187,562 | 406,124 | 10.7% |
| 522-95-20-188 | DENTAL | 291,635 | 295,832 | 4,197 | 1.4% |
| | TOTAL DENTAL | 291,635 | 295,832 | 4,197 | 1.4% |
| | | | | | - |
| 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 | 167,000 | 167,000 | 0 | 0.0% |
| | TOTAL LEOFF 1 REIMBURSEMENT | 167,000 | 167,000 | 0 | 0.0% |
| 522-95-20 | TOTAL EMPLOYEE HEALTH BENEFITS | 4,240,073 | 4,650,394 | 410,321 | 9.7% |

LINE ITEM DESCRIPTIONS

| BARS | DESCRIPTION | |
|---------------|--------------------------------------|---|
| 511-60-10-812 | MEETINGS - COMMISSIONERS SALARIES | Covers costs at \$128 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. |
| 522-05-10-111 | EMPLOYEE LEAVE CASH OUT | Cash out of sick or vacation leaves for employees anticipated to retire during the year. |
| 522-05-21-163 | EMPLOYEE ASSISTANCE | Health Ventures employee assistance program. |
| 522-05-21-164 | EMPLOYEE RECOGNITION | Expenses for employee recognition program and banquet. |
| 522-05-21-161 | FOOD | Food provided at major incidents, day-long training sessions, business meetings, etc. |
| 522-05-31-261 | MISC- SUPPLIES | Miscellaneous supplies. Based on historical use. |
| 522-05-31-273 | 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 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. |

| DIVISION: BUSINESS OPERATIONS | | |
|--------------------------------------|-------------------------------------|--|
| 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). |

| | | |
|------------------|-------------------------------------|---|
| 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 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 |

| DIVISION: | FLEET MAINTENANCE | |
|------------------|-------------------------------------|---|
| 522.60.10.101 | HOLIDAY / VACATION SELL-BACKS | Vacation sell-backs for non-contract employees per policy. Based on historicals. |
| 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 2019
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 2019's assessed values, to be collected in 2020, 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 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 2020 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 2019 expense areas that increased relative to identifying a means to reduce these line items in 2020 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 2019 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 challenges associated with 2019 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 2019 and beyond.