



SOUTH KING FIRE & RESCUE

2013

OPERATING AND CAPITAL BUDGETS

*October 23rd, 2012
FINAL ADOPTED*

2013 BUDGET INTRODUCTION

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

The 2013 budget reflects the given fact that we continue see property values decline across King County, with a corresponding reduction in property taxes received by the fire district. Economic indicators have not yet stabilized, and 2013 reflects the fourth year in a row that the fire district will receive less revenue through its normal property tax levy than it did the year before. Over the three year period prior to 2013, property values have declined on average 15% to 35%, with some properties seeing even more significant of a drop. This equates to a decline in revenues for the fire district at *over* 20% during the previous three year period leading up to 2013. However, 2013 will be distinctly different.

A combination of significant budget cuts over the past three years through conservative budgeting practices, many of which will be maintained in the 2013 budget, coupled with the passage of a maintenance and operations levy on August 7th, 2012 which will provide an additional \$3.5 million each year from 2013 through 2016, has stabilized the department's revenues at a manageable level. This, coupled with the successful awarding of a SAFER Grant from FEMA to hire up to nine (9) new firefighters, establishes 2013 as a year of modest strategic growth and maintenance for the district. While not returning to levels previously seen in 2008 and 2009, the district will see modest growth in its operations staff to a level which reopens one previously closed aid car (Aid 64 east of the freeway), and allows for maintaining the firefighting staff without further reductions through attrition or layoffs. For the citizens of the South King Fire & Rescue service area, this will be huge in managing the nearly 16,000 emergency incidents the district responds to, as well as working to maintain the Class 2 insurance rating the community has enjoyed since 2005.

The expense side of the budget reflects the hiring of eleven (11) new firefighters, with nine (9) of them funded through the SAFER Grant and two (2) funded through the approved maintenance and operations levy. It also includes rehiring a Fleet mechanic, bringing the staff back up to three, and moving a part-time Administrative Assistant into a full-time role at headquarters. The expense side of the budget reflects a 2.75% increase in total operating costs, driven mostly by the hiring of additional staff and increases at Valley Com, totaling an additional \$612,621 in operating expenses.

On the revenue side, this budget reflects maintaining the statutory limit of \$1.50 per \$1,000 of assessed valuation as is available to fire districts. However, the revenues will be impacted by the decline in assessed values totaling another \$1,555,694 in direct revenue stream losses from property taxes in 2013 (this equates to a total loss of \$7,261,861 over a four year period, or a 28% reduction in revenues since 2009). Some of this revenue stream loss has been offset in 2013 with the successful maintenance and operations levy, which will augment the 2013 budget by \$3.5 million. In addition, the SAFER grant provides over \$800,000 in 2013 and over \$900,000 in 2014 to support the hiring of up to nine additional firefighters. This is also reflected in the 2013 budget.

We have used an 8.71% reduction in Assessed Valuation on existing properties as the initial basis for the 2013 revenue projections. Final numbers for assessed valuation will not be known until early December of 2012. The final levy rate will also be determined at that time, although we will collect our full \$1.50 in 2013. In addition, the maintenance and operations levy will augment the revenues by \$3.5 million, and the SAFER Grant adds an additional \$860,000 (approximately) in 2013 and up to \$908,825 in 2014. Property taxes on existing parcels are estimated at \$16,349,427 (a reduction of 8.71%) and new construction at \$43,090 (down \$13,000 as compared with 2012 projections, and a reduction of 83% from 2009) for combined 2013 property tax revenue (less projected delinquent taxes of \$163,494 at 1%) of \$16,185,933. Total revenues for 2013, including the excess levy and SAFER grant, are projected at \$23,086,819 (as compared with \$25,940,904 in 2009; \$22,369,694 in 2010; \$21,612,646 in 2011; and \$20,198,132 in 2012). Therefore, we have basically returned to 2010 revenue levels thanks to the efforts of the entire department and support of our citizens.

Projections for 2014 and beyond, obtained from the King County Assessor's Office, suggest that property values will flatten by 2014, or at the very least by 2015, but increases are not anticipated until after 2014 (potentially by the 2015 budget). However, even that is not assured. The goal of the fire district was to have revenues equal to general expenditures by 2014, a goal which this budget meets.

In the final analysis, the leadership within the fire district, from the elected Board of Fire Commissioners throughout the entire organization, will continue to work together in determining methodical strategies to work through the current downturn in the economy while still planning for the future. The strategic use of a maintenance and operations levy, and SAFER Grant funds, reflects that commitment. This budget reflects a strategic planning effort and the emphasis we place on providing emergency services for the citizens we serve. The short term future appears secured, while the long term future is still uncertain. However, we will undoubtedly determine a proper methodology for ensuring that South King Fire & Rescue lives up to its mission statement:

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

OPERATING BUDGET

Total operating expenses for 2013 at \$22,870,218 are projected to *increase* from 2012's budget by 2.75% or \$612,621 for the upcoming fiscal year. This is the first increase the district has seen in several years. The significant areas of increase include the hiring of eleven (11) new firefighters, re-staffing one Deputy Fire Marshal (eliminated in 2011), rehiring one replacement Fleet Mechanic (laid off in 2012), and increases at Valley Communications. In addition, all personnel will receive a cost of living increase at 2.9% for the first time in three years. The total operating budget expenses for 2013 are shown below as compared with 2012:

TOTAL DISTRICT EXPENSES DESCRIPTION	2012 BUDGET	2013 BUDGET	VARIANCE	
			AMOUNT	PERCENT
REGULAR HOURS	350,468	355,261	4,793	1.4%
OVERTIME HOURS	11,960	15,210	3,250	27.2%
TOTAL PAID HOURS	362,428	370,471	8,043	2.2%
WELLNESS INCENTIVE	112,500	112,500	0	0.0%
HOLIDAY SELL-BACKS	288,183	288,183	-1	0.0%
REGULAR SALARIES	13,587,918	13,972,485	384,567	2.8%
OVERTIME SALARIES	684,663	885,676	201,013	29.4%
PREMIUM PAY	74,859	79,013	4,154	5.5%
TOTAL SALARIES	14,748,125	15,337,856	589,731	4.0%
TOTAL EMPLOYEE LEAVE CASH OUT	0	0	0	-
TOTAL EMPLOYEE HEALTH BENEFITS	3,075,480	2,923,304	-152,176	-4.9%
TOTAL EMPLOYEE RELATED PROGRAMS	23,587	23,587	0	0.0%
TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,994,198	2,043,301	49,103	2.5%
TOTAL EMPLOYEE BENEFITS	5,093,265	4,990,192	-103,073	-2.0%
MISCELLANEOUS SUPPLIES	297,780	309,080	11,300	3.8%
REPAIR PARTS	113,150	113,150	0	0.0%
SMALL EQUIPMENT	68,839	77,139	8,300	12.1%
TOTAL EQUIP. & SUPPLIES	479,769	499,369	19,600	4.1%
OUTSIDE TRAINING / TRAVEL / LODGING	73,900	97,700	23,800	32.2%
RENTAL SERVICES	1,500	1,500	0	0.0%
MAINTENANCE SERVICES	172,362	184,862	12,500	7.3%
MISCELLANEOUS SERVICES	254,200	267,680	13,480	5.3%
CONTRACT SERVICES	549,308	599,580	50,272	9.2%
TOTAL PURCHASED SERVICES	1,051,270	1,151,322	100,052	9.5%
TOTAL DEBT SERVICE	21,000	21,000	0	0.0%
TOTAL CONTINGENCY	75,000	75,000	0	0.0%
TOTAL ELECTIONS	150,000	150,000	0	0.0%
TOTAL ELECTION COSTS	150,000	150,000	0	0.0%
TOTAL AUDIT	11,190	15,000	3,810	34.0%
TOTAL LICENSES	500	500	0	0.0%
TOTAL FINANCIAL AND RECORDS SERVICES	11,690	15,500	3,810	32.6%
TOTAL OTHER GENERAL GOVERNMENT SERVICES	0	0	0	-
TOTAL COMMISSIONER SALARIES	49,920	49,920	0	0.0%
TOTAL COMMISSIONER BENEFITS	3,819	3,819	0	0.0%
TOTAL COMMISSIONER PLANNING	4,240	4,740	500	11.8%
TOTAL COMMISSIONER EXPENSES	57,979	58,479	500	0.9%
TOTAL FUEL & LUBE	150,000	150,000	0	0.0%
TOTAL INSURANCE	131,000	131,000	0	0.0%
TOTAL UTILITIES	288,500	290,500	2,000	0.7%
TOTAL DISTRICT EXPENSES	22,257,597	22,870,218	612,621	2.75%

CAPITAL BUDGET

The capital reserves funding system has identified the following for purchase in 2013:

SCHEDULED MAJOR CAPITAL PROJECTS / EQUIPMENT	
P/C WORKSTATIONS	12,000
TECHNOLOGY FUND	15,000
PROPERTY/DEBT PAYMENT	240,307
	0
TOTAL	267,307

OPERATIONS CAPITAL	
SMALL EQUIPMENT	164,480
TOTAL	164,480

For 2012, the capital reserves budget reflects \$240,307 in debt service to pay for the 320th future training and emergency operations center property, the previously purchased replacement engines (two Pierce apparatus) and replacement aerial with a pump, as well as a payment of \$45,632 to Quadrant for the 320th street overlay project (payments continue through 2016); \$12,000 for needed replacement of computer work stations at our fire stations; \$15,000 for a required C.J.I.S. upgrade through Valley Com; plus an additional \$164,480 to pay for the costs associated with the hiring of eleven new firefighters (including protective gear and equipment, uniforms, SCBA masks, their training academy, entry physicals, and other associated hiring expenses), as well as costs associated with replacing all departmental ballistic vests for safety purposes.

The total amount budgeted for Capital expenditures in 2013 have been limited to only \$431,787 in expenditures from Capital Reserves.

There will be a small contribution of \$431,787 back into Capital Reserves in 2013 (the first time the district has been able to do this since 2009) from the General Fund to maintain levels over \$3 million heading into 2014 (maintaining our Capital reserve levels as flat comparing 2012 and 2013, and heading into 2014).

PROJECTED REVENUES

A detailed breakout of the 2013 projected revenues are shown on the following pages. Property taxes are based upon a projected Assessed Valuation of \$10,899,617,905 (for comparison, 2009's A/V was \$15,525,149,787). This is a decrease of 8.71% on existing properties; however, some of this continued revenue loss has been offset by the maintenance and operations levy and the SAFER Grant.

SOUTH KING FIRE & RESCUE	
2013 REVENUES	
PROPERTY TAXES	16,185,933
ALTERNATE FUNDING	3,500,000
KCEMS BASIC LIFE	1,361,988
KCEMS MEDIC ONE RENT / FUEL	35,000
VALLEY REGIONAL CONTRACT AS OF 2009	505,572
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	129,410
SALE OF SURPLUS EQUIPMENT	0
MISCELLANEOUS REVENUE/JATC RENT/SAFER	872,237
TOTAL REVENUES	23,081,819
TAX REVENUE REQUEST FOR 2013	
BASE TAXES	16,306,337
DELINQUENT TAX ADJUSTMENT	-163,494
NEW CONSTRUCTION	43,090
TOTAL TAX REVENUE AVAILABLE	16,185,933
AVAILABLE FUNDING, EXPENSES & RESERVES	
TAX REVENUES	16,185,933
ALTERNATE FUNDING	3,500,000
OTHER REVENUES	3,395,886
TOTAL REVENUES	23,081,819
TOTAL OPERATING EXPENSES	22,870,218
NECESSARY INCREASES IN LONG TERM CARE RESERVES	0
NECESSARY INCREASES IN CASH ON HAND	0
BUDGET DEFICIT EXPENSES VERSUS REVENUES	211,601

PROJECTED BALANCE SHEET INFORMATION

The following information summarizes revenues, expenses and fund balances. January 1, 2013 balances are based upon current budget projections. These are estimates and there will be some variances when actual year-end revenue and expense numbers become available in January.

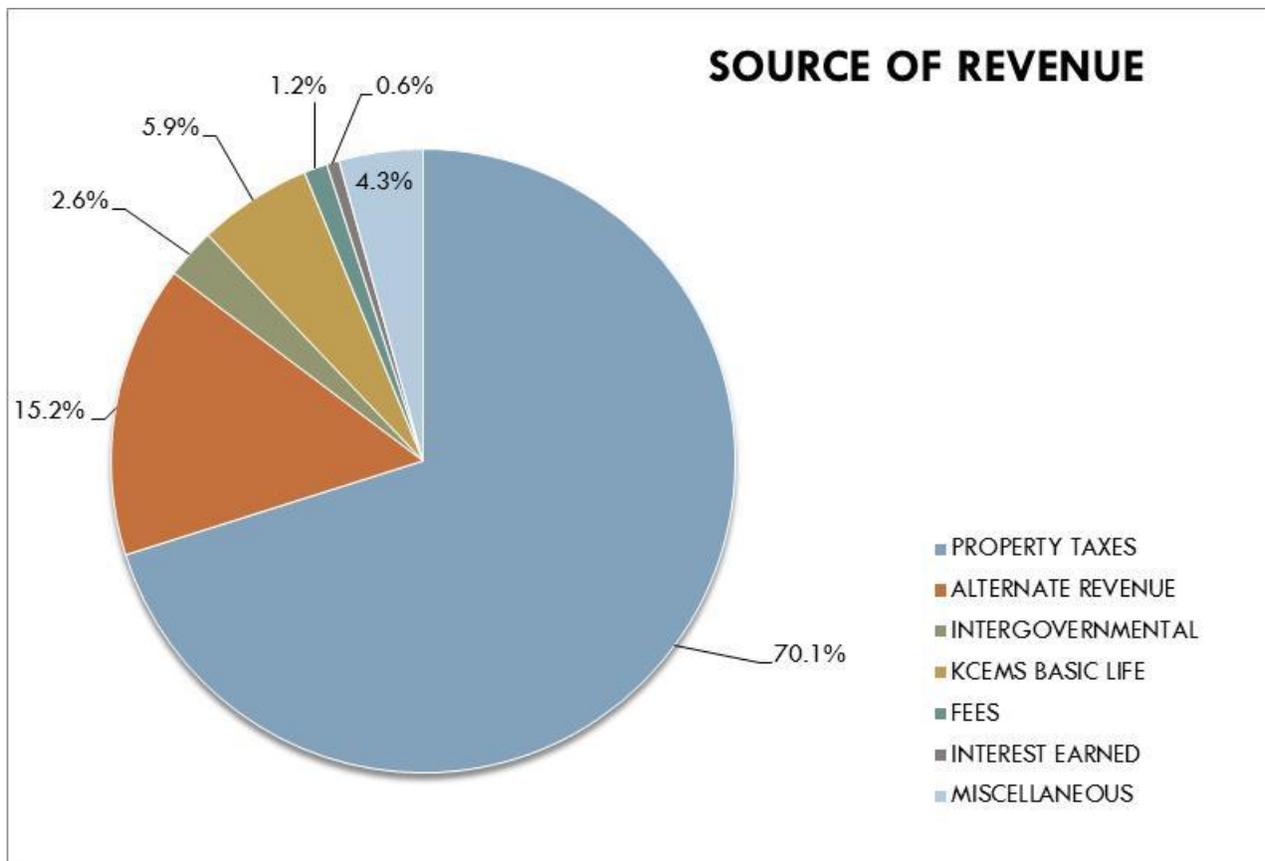
The Board of Commissioners has established a *minimum* goal of maintaining \$8,000,000 in combined General Fund and Reserve Accounts to have invested at the beginning of any given year simply to meet payroll and programmatic funding needs. We have met that goal heading into 2013 and 2014. It should be noted that the significant staffing changes over the past few years has resulted in a significant cash balance heading into 2013, which will be maintained heading into 2014.

PROJECTED FUND BALANCES AS OF JANUARY 2013	
GENERAL FUND ACCOUNT	10,310,070
CAPITAL RESERVE	3,050,918
CONTINGENCY CASH RESERVE	1,750,000
EMPLOYEE MEDICAL RESERVE	450,000
LEOFF 1 LTC / SICK LEAVE RESERVE	<u>1,000,000</u>
TOTAL OF RESERVES AND CASH	16,560,988
PROJECTED FUND BALANCES AS OF JANUARY 2014	
GENERAL FUND ACCOUNT	10,089,885
CAPITAL RESERVE	3,050,918
CONTINGENCY CASH RESERVE	1,750,000
EMPLOYEE MEDICAL RESERVE	450,000
LEOFF 1 LTC / SICK LEAVE RESERVE	<u>1,000,000</u>
TOTAL OF RESERVES AND CASH	16,340,802

The funds available as of January 2014 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.

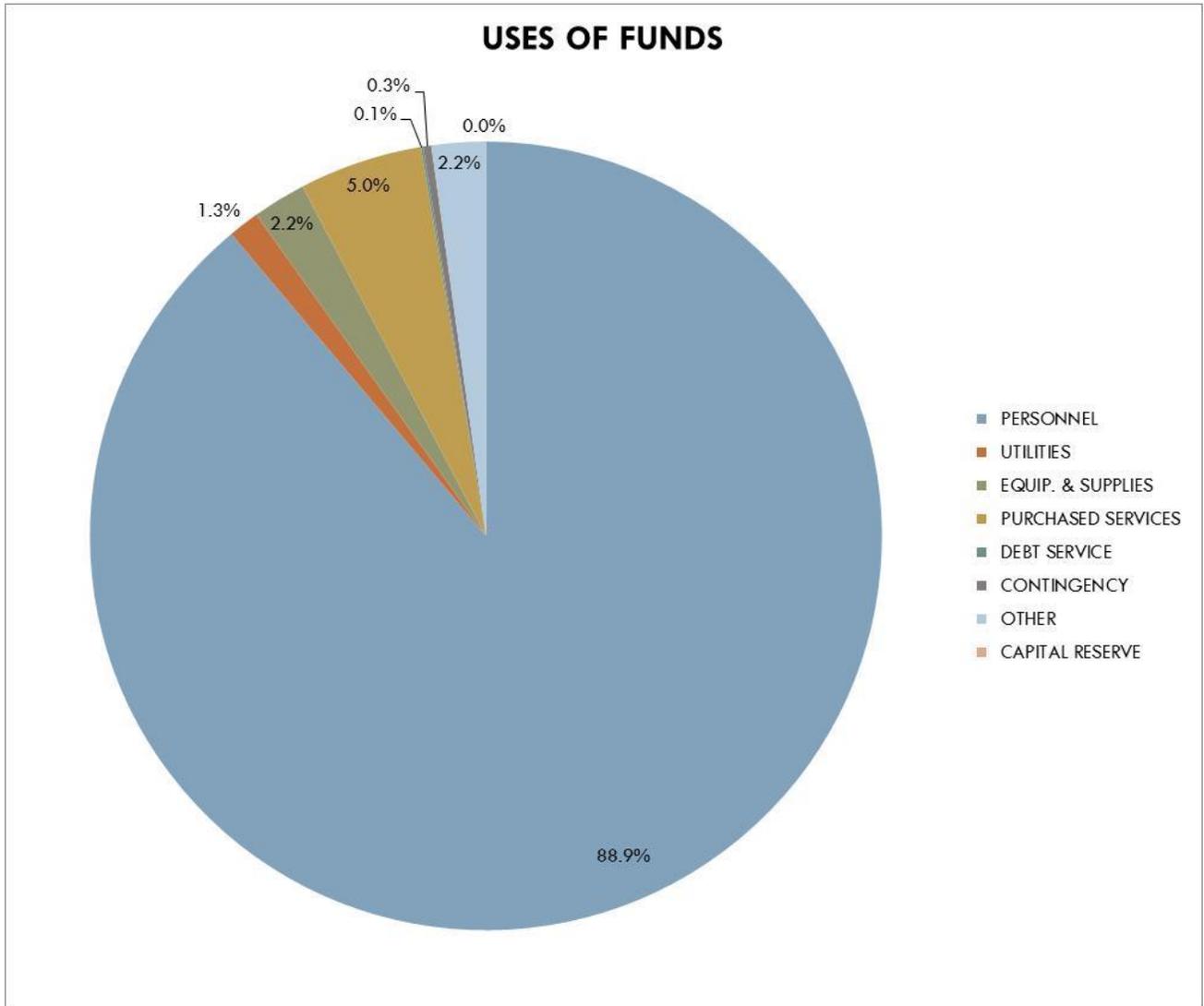
SOURCES OF FUNDS

Property taxes remain the primary source of funding for South King Fire & Rescue at 70.1% of funding. This is actually a somewhat understated number since KCEMS Basic Life and the contract with Valley Regional Fire Authority (VRFA) are also funded from property taxes that are levied by other jurisdictions. In addition, the excess levy is a property tax. When these are added to the total, the actual percentage from property taxes becomes **93.8%**. 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 88.9%. This is to be expected since we are a service provider with low overhead and supply costs.



DIVISIONAL OPERATING BUDGETS

ACCT CODE	DESCRIPTION	2012	2013	VARIANCE	
		BUDGET	BUDGET	AMOUNT	PERCENT
DIVISION:	LEGISLATIVE - COMMISSIONERS	2012	2013	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
511.60.10.812	MEETINGS - COMMISSIONERS SALARIES	49,920	49,920	0	0.0%
	TOTAL COMMISSIONERS SALARIES	49,920	49,920	0	0.0%
511.60.10	TOTAL COMMISSIONER SALARIES	49,920	49,920	0	0.0%
511.60.20.138	MEDICARE	724	724	0	0.0%
511.60.20.139	SOCIAL SECURITY	3,095	3,095	0	0.0%
	TOTAL COMMISSIONERS BENEFITS	3,819	3,819	0	0.0%
511.60.20	TOTAL COMMISSIONER BENEFITS	3,819	3,819	0	0.0%
511.60.41.832	PLANNING	1,500	1,500	0	0.0%
511.60.43.541	OUTSIDE TRAINING/MEETINGS NON-SALARY	1,500	2,000	500	33.3%
511.60.49.581	DUES - COMMISSIONERS	1,000	1,000	0	0.0%
511.60.49.602	MEETINGS	240	240	0	0.0%
	TOTAL COMM. PLANNING	4,240	4,740	500	11.8%
511.60.40	TOTAL COMMISSIONER PLANNING	4,240	4,740	500	11.8%
	TOTAL COMMISSIONER EXPENSES	57,979	58,479	500	0.9%
DIVISION:	LEGISLATIVE - ELECTION COSTS	2012	2013	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	2012	2013	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
514.20.41.511	AUDIT	11,190	15,000	3,810	34.0%
	TOTAL AUDIT	11,190	15,000	3,810	34.0%
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	11,690	15,500	3,810	32.6%
DIVISION:	OTHER GENERAL GOVERNMENT SERVICES	2012	2013	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	2012	2013	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522.05.10.167	EMPLOYEE LEAVE CASH OUT	0	0	0	-
522.05.10	TOTAL EMPLOYEE LEAVE CASH OUT	0	0	0	-
522.05.21.163	EMPLOYEE ASSISTANCE	13,587	13,587	0	0.0%
522.05.21.164	EMPLOYEE RECOGNITION	10,000	10,000	0	0.0%
	TOTAL EMPLOYEE RELATED PROGRAMS	23,587	23,587	0	0.0%
522.05.20	TOTAL BENEFITS	23,587	23,587	0	0.0%
522.05.31.161	FOOD	2,000	2,000	0	0.0%
522.05.31.261	MISC. SUPPLIES	4,000	4,000	0	0.0%
522.05.31.273	DISASTER SUPPLIES	0	0	0	-
522.05.31.275	OFFICE SUPPLIES	20,000	20,000	0	0.0%
522.05.31.306	EMERGENCY MANAGEMENT SUPPLIES	3,000	3,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	29,000	29,000	0	0.0%
522.05.32.381	FUEL	150,000	150,000	0	0.0%
	TOTAL FUEL	150,000	150,000	0	0.0%
522.05.35.415	HOUSEWARES	2,000	2,000	0	0.0%
	TOTAL SMALL EQUIPMENT	2,000	2,000	0	0.0%
522.05.30	TOTAL EQUIP. & SUPPLIES	181,000	181,000	0	0.0%
522.05.41.574	ATTORNEY/LEGAL	60,000	60,000	0	0.0%
522.05.41.575	NEGOTIATIONS	0	0	0	-
522.05.41.578	HIRING/TESTING/INVESTIGATION	7,000	7,000	0	0.0%
522.05.41.615	HR COMPLIANCE TRAINING & INSTRUCTION	2,500	2,500	0	0.0%
522.05.41.593	CONSULTANTS	0	7,500	7,500	-
522.05.41.602	PLANNING	0	0	0	-
522.05.42.579	POSTAGE	20,000	20,000	0	0.0%
522.05.44.580	ADVERTISING (MEETING, BID, ETC)	500	500	0	0.0%
522.05.44.584	PUBLICATIONS	500	500	0	0.0%
522.05.49.577	INVESTMENT FEES	1,000	1,000	0	0.0%
522.05.49.581	DUES & MEMBERSHIPS	5,000	5,000	0	0.0%
522.05.49.582	TEMPORARY EMPLOYMENT	0	0	0	-
522.05.49.583	PRINTING & BINDING	6,000	6,000	0	0.0%
522.05.49.607	EMERGENCY MANAGEMENT COORDINATION	7,000	7,000	0	0.0%
522.05.49.691	SERVICE FEES	2,000	2,500	500	25.0%
	TOTAL MISCELLANEOUS SERVICES	111,500	119,500	8,000	7.2%
522.05.46.641	INS./CASUALTY & LIAB.	100,000	100,000	0	0.0%
522.05.46.642	INS./LIFE & ACCIDENT	31,000	31,000	0	0.0%
522.05.46.643	EMPLOYMENT SECURITY	0	0	0	-
	TOTAL INSURANCE	131,000	131,000	0	0.0%
522.05.47.671	ELECTRICITY	92,000	92,000	0	0.0%
522.05.47.672	NATURAL GAS	67,500	67,500	0	0.0%
522.05.47.673	SEWER TREATMENT	0	0	0	-
522.05.47.674	TELEPHONE	65,000	65,000	0	0.0%
522.05.47.675	WASTE DISPOSAL	20,000	20,000	0	0.0%
522.05.47.676	WATER/SEWER	15,000	17,000	2,000	13.3%
522.05.47.677	SURFACE WATER MANAGEMENT	15,000	15,000	0	0.0%
522.05.47.679	INTERNET CONNECTION	14,000	14,000	0	0.0%
	TOTAL UTILITIES	288,500	290,500	2,000	0.7%
522.05.40	TOTAL PURCHASED SERVICES	531,000	541,000	10,000	1.9%
522.05.79.759	PROPERTY PAYMENTS	21,000	21,000	0	0.0%
522.05.51.761	KCFD 2 CONTRACT	0	0	0	-
522.05.49	TOTAL DEBT SERVICE	21,000	21,000	0	0.0%
522.05.50.791	CONTINGENCY	75,000	75,000	0	0.0%
522.05.50	TOTAL CONTINGENCY	75,000	75,000	0	0.0%
	TOTAL GENERAL	831,587	841,587	10,000	1.2%

DIVISION: ADMINISTRATION		2012	2013	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	16,637	12,478	-4,159	-25.0%
	OVERTIME HOURS	120	120	0	0.0%
	TOTAL PAID HOURS	16,757	12,598	-4,159	-24.8%
522.10.10.101	HOLIDAY / VACATION SELL-BACKS	20,500	20,500	0	0.0%
522.10.10.102	REGULAR SALARIES	869,931	706,797	-163,134	-18.8%
522.10.10.103	OVERTIME SALARIES	5,958	4,451	-1,507	-25.3%
522.10.10.109	WELLNESS INCENTIVE	2,000	2,000	0	0.0%
522.10.10	TOTAL SALARIES	898,389	733,748	-164,641	-18.3%
522.10.20.131	LIFE INSURANCE	2,228	1,808	-421	-18.9%
522.10.20.132	LABOR & INDUSTRIES	11,079	7,255	-3,824	-34.5%
522.10.20.133	MEDICAL/DENTAL	0	0	0	-
522.10.20.134	PENSIONS FULL TIME	53,980	44,807	-9,173	-17.0%
522.10.20.136	DEFERRED COMPENSATION	22,036	16,519	-5,517	-25.0%
522.10.20.138	MEDICARE	10,193	9,762	-431	-4.2%
522.10.20.139	SOCIAL SECURITY	24	18	-7	-27.1%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	99,540	80,169	-19,371	-19.5%
522.10.20	TOTAL BENEFITS	99,540	80,169	-19,371	-19.5%
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	15,000	15,000	0	0.0%
522.10.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	15,000	15,000	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	15,000	15,000	0	0.0%
	TOTAL ADMINISTRATION	1,013,679	829,666	-184,013	-18.2%

DIVISION: OPERATIONS		2012	2013	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	288,703	301,192	12,489	4.3%
	OVERTIME HOURS	9,168	12,000	2,832	30.9%
	TOTAL PAID HOURS	297,871	313,192	15,321	5.1%
522.20.10.101	HOLIDAY / VACATION SELL-BACKS	250,000	250,000	0	0.0%
522.20.10.102	REGULAR SALARIES	10,771,831	11,301,370	529,539	4.9%
522.20.10.103	OVERTIME SALARIES	516,992	680,724	163,732	31.7%
522.20.10.109	WELLNESS INCENTIVE	95,000	95,000	0	0.0%
522.20.10	TOTAL SALARIES	11,633,824	12,327,094	693,270	6.0%
522.20.20.131	LIFE INSURANCE	28,134	29,363	1,229	4.4%
522.20.20.132	LABOR & INDUSTRIES	387,414	391,420	4,006	1.0%
522.20.20.133	MEDICAL/DENTAL	0	0	0	-
522.20.20.134	PENSIONS FULL TIME	608,717	647,017	38,300	6.3%
522.20.20.136	DEFERRED COMPENSATION	346,500	364,500	18,000	5.2%
522.20.20.138	MEDICARE	140,052	153,952	13,900	9.9%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,510,817	1,586,250	75,433	5.0%
522.20.20	TOTAL BENEFITS	1,510,817	1,586,250	75,433	5.0%
522.20.31.261	MISC. SUPPLIES	2,000	2,000	0	0.0%
522.20.31.264	PERSONAL PROTECTION EQUIPMENT (PPE)	85,000	85,000	0	0.0%
522.20.31.265	COVERALLS	0	0	0	-
522.20.31.266	EXTINGUISHERS & SUPPLIES	600	600	0	0.0%
522.20.31.267	FLARES	800	800	0	0.0%
522.20.31.270	MATERIAL (PROP PROT)	750	750	0	0.0%
522.20.31.272	UNIFORMS	60,000	60,000	0	0.0%
522.20.31.274	PASSPORT	600	600	0	0.0%
522.20.31.275	OFFICE SUPPLIES				
522.20.31.304	HONOR GUARD	0	2,500	2,500	-
	TOTAL MISCELLANEOUS SUPPLIES	149,750	152,250	2,500	1.7%
522.20.31.327	B.A. REPAIR PARTS	6,400	6,400	0	0.0%
522.20.31.328	EQUIP. REPAIR PARTS	1,200	1,200	0	0.0%
522.20.31.329	EXTINQUISHER/HYDRO REPAIR PARTS	500	500	0	0.0%
522.20.31.330	HOSE REPAIR PARTS	450	450	0	0.0%
	TOTAL REPAIR PARTS	8,550	8,550	0	0.0%
522.20.35.411	FIREFIGHTING EQUIP./REHAB SUPPLIES	15,000	15,000	0	0.0%
522.20.35.412	HAND TOOLS	700	700	0	0.0%
522.20.35.413	COMPLEX MAPS	5,000	5,000	0	0.0%
	TOTAL SMALL EQUIPMENT	20,700	20,700	0	0.0%
522.20.30	TOTAL EQUIP. & SUPPLIES	179,000	181,500	2,500	1.4%
522.20.42.579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522.20.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	30,000	50,000	20,000	66.7%
522.20.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	30,000	50,000	20,000	66.7%
522.20.44.xxx	FUTURE CATEGORY	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522.20.48.701	MISC. EQUIP/REPAIR	1,900	1,900	0	0.0%
522.20.48.702	B.A. HYDRO REPAIR	4,900	4,900	0	0.0%
522.20.48.703	B.A. REPAIR	3,600	3,600	0	0.0%
522.20.48.704	EXTINGUISHER REPAIRS / SERVICE	2,000	2,000	0	0.0%
522.20.48.705	HOSE REPAIR	1,200	1,200	0	0.0%
522.20.48.706	PROTECTIVE CLOTH. REPAIR	4,000	4,000	0	0.0%
522.20.48.707	COMPRES./BREATH. APP.	8,800	8,800	0	0.0%
	TOTAL MAINTENANCE SERVICES	26,400	26,400	0	0.0%
522.20.49.614	VALLEYCOM DISPATCHING	381,808	432,080	50,272	13.2%
522.20.49.751	FUTURE CATEGORY	0	0	0	-
	TOTAL CONTRACT SERVICES	381,808	432,080	50,272	100.0%
522.20.40	TOTAL PURCHASED SERVICES	438,208	508,480	70,272	16.0%
	TOTAL OPERATIONS	13,761,848	14,603,325	841,477	6.1%

DIVISION: EMS		2012 BUDGET	2013 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	160	160	0	0.0%
	TOTAL PAID HOURS	160	160	0	0.0%
522.24.10.101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-
522.24.10.102	REGULAR SALARIES	0	0	0	-
522.24.10.103	OVERTIME SALARIES	9,023	9,076	53	0.6%
522.24.10	TOTAL SALARIES	9,023	9,076	53	0.6%
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	473	476	3	0.5%
522.24.20.136	DEFERRED COMPENSATION	0	0	0	-
522.24.20.138	MEDICARE	78	79	1	1.2%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	551	555	4	0.6%
522.24.20	TOTAL BENEFITS	551	555	4	0.6%
522.24.31.271	MEDICAL SUPPLIES	40,000	40,000	0	0.0%
522.24.31.282	DEFIBRILLATOR SUPPLIES	5,730	5,730	0	0.0%
522.24.31.298	DISEASE PREVENTION	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	45,730	45,730	0	0.0%
522.24.31.xxx	<i>FUTURE CATEGORY (ALS/BLS)</i>	0	0	0	-
522.24.31.332	DEFIBRILLATOR REPAIR PARTS	3,700	3,700	0	0.0%
	TOTAL REPAIR PARTS	3,700	3,700	0	0.0%
522.24.35.414	MEDICAL EQUIPMENT	5,000	5,000	0	0.0%
522.24.35.423	SHOP TOOLS	570	570	0	0.0%
	TOTAL SMALL EQUIPMENT	5,570	5,570	0	0.0%
522.24.30	TOTAL EQUIP. & SUPPLIES	55,000	55,000	0	0.0%
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)	11,500	11,500	0	0.0%
522.24.49.572	INFECTIOUS WASTE DISPOSAL	800	800	0	0.0%
522.24.49.612	MEDICAL GASES	3,500	3,500	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	15,800	15,800	0	0.0%
522.24.48.701	MISC. EQUIP MAINTENANCE	0	0	0	-
522.24.48.731	DEFIBRILLATOR SERVICE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522.24.49.751	DEFIB SERVICE CONTR.	7,500	7,500	0	0.0%
	TOTAL CONTRACT SERVICES	7,500	7,500	0	0.0%
522.24.40	TOTAL PURCHASED SERVICES	23,300	23,300	0	0.0%
	TOTAL EMS	87,874	87,931	57	0.1%

DIVISION: RESCUE		2012 BUDGET	2013 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	384	384	0	0.0%
	RESPONSE OVERTIME HOURS	120	120	0	0.0%
	TOTAL OVERTIME HOURS	504	504	0	0.0%
	TOTAL PAID HOURS	504	504	0	0.0%
522.22.10.103	OVERTIME SALARIES	28,421	28,590	169	0.6%
522.22.10.107	PREMIUM PAY	25,520	26,898	1,378	5.4%
522.22.10	TOTAL SALARIES	53,941	55,488	1,547	2.9%
522.22.20.134	PENSIONS FULL TIME	2,827	2,908	81	2.9%
522.22.20.138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	2,827	2,908	81	2.9%
522.22.20	TOTAL BENEFITS	2,827	2,908	81	2.9%
522.22.35.431	RESCUE EQUIP	4,300	4,300	0	0.0%
	TOTAL SMALL EQUIPMENT	4,300	4,300	0	0.0%
522.22.30	TOTAL EQUIP. & SUPPLIES	4,300	4,300	0	0.0%
522.22.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	0	0	0	-
522.22.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	0	0	0	-
522.22.48.701	MISC. EQUIP. MAINTENANCE	500	500	0	0.0%
	TOTAL MAINTENANCE SERVICES	500	500	0	0.0%
522.22.40	TOTAL PURCHASED SERVICES	500	500	0	0.0%
	TOTAL RESCUE:	61,568	63,196	1,628	2.6%

DIVISION: MARINE		2012	2013	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	0	384	384	-
	RESPONSE OVERTIME HOURS	142	0	-142	-100.0%
	TOTAL OVERTIME HOURS	142	384	242	170.4%
	TOTAL PAID HOURS	142	384	242	170.4%
522.27.10.103	OVERTIME SALARIES	8,008	21,783	13,775	172.0%
522.27.10.107	PREMIUM PAY	25,520	26,898	1,378	5.4%
522.27.10	TOTAL SALARIES	33,528	48,681	15,153	45.2%
522.27.20.134	PENSIONS FULL TIME	420	1,141	721	171.8%
522.27.20.138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	420	1,141	721	171.8%
522.27.20	TOTAL BENEFITS	420	1,141	721	171.8%
522.27.35.431	MARINE EQUIP	2,900	2,900	0	0.0%
	TOTAL SMALL EQUIPMENT	2,900	2,900	0	0.0%
522.27.30	TOTAL EQUIP. & SUPPLIES	2,900	2,900	0	0.0%
522.27.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	3,000	3,000	0	0.0%
522.27.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	3,000	3,000	0	0.0%
522.27.48.701	MISC. EQUIP. MAINTENANCE	1,600	1,600	0	0.0%
	TOTAL MAINTENANCE SERVICES	1,600	1,600	0	0.0%
522.27.40	TOTAL PURCHASED SERVICES	4,600	4,600	0	0.0%
	TOTAL MARINE:	41,448	57,323	15,875	38.3%

DIVISION: HAZARDOUS MATERIALS		2012	2013	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	332	332	0	0.0%
	RESPONSE OVERTIME HOURS	120	120	0	0.0%
	OVERTIME HOURS	452	452	0	0.0%
	TOTAL PAID HOURS	452	452	0	0.0%
522.25.10.103	OVERTIME SALARIES	25,489	25,641	152	0.6%
522.25.10.107	PREMIUM PAY	23,819	25,217	1,398	5.9%
522.25.10	TOTAL SALARIES	49,308	50,857	1,549	3.1%
522.25.20.134	PENSIONS FULL TIME	1,336	1,344	8	0.6%
522.25.20.138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,336	1,344	8	0.6%
522.25.20	TOTAL BENEFITS	1,336	1,344	8	0.6%
522.25.35.418	HAZ MAT PROTECTION	2,739	3,239	500	18.3%
522.25.35.419	HAZ MAT TOOLS/EQUIP	3,580	4,780	1,200	33.5%
	TOTAL SMALL EQUIPMENT	6,319	8,019	1,700	26.9%
522.25.30	TOTAL EQUIP. & SUPPLIES	6,319	8,019	1,700	26.9%
522.25.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	0	0	0	-
522.25.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	0	0	0	-
522.25.48.701	MISC. EQUIP. MAINTENANCE	5,000	5,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	5,000	5,000	0	0.0%
526.25.40	TOTAL PURCHASED SERVICES	5,000	5,000	0	0.0%
	TOTAL HAZARDOUS MAT.	61,962	65,220	3,258	5.3%

DIVISION: HEALTH & SAFETY		2012	2013	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	180	180	0	0.0%
	TOTAL PAID HOURS	180	180	0	0.0%
522.23.10.102	REGULAR SALARIES	0	0	0	-
522.23.10.103	OVERTIME SALARIES	10,150	10,211	61	0.6%
522.23.10	TOTAL SALARIES	10,150	10,211	61	0.6%
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	14,300	14,300	0	0.0%
522.23.21.167	MEDICAL EXAMS (WELL/FIT INITIATIVE)	90,000	90,000	0	0.0%
522.23.21.169	MEDICAL EXAMS (DUTY FITNESS)	2,000	2,000	0	0.0%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	117,300	117,300	0	0.0%
522.23.20	TOTAL BENEFITS	117,300	117,300	0	0.0%
522.23.31.328	EQUIP/REPAIR PARTS	2,000	2,000	0	0.0%
522.23.35.432	SAFETY EQUIPMENT	0	0	0	-
	TOTAL REPAIR PARTS	2,000	2,000	0	0.0%
522.23.30	TOTAL EQUIP. & SUPPLIES	2,000	2,000	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	3,000	3,000	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	3,000	3,000	0	0.0%
522.23.40	TOTAL PURCHASED SERVICES	3,000	3,000	0	0.0%
	TOTAL HEALTH & SAFETY	132,450	132,511	61	0.0%

DIVISION: PREVENTION / INVESTIGATION		2012	2013	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	14,974	15,597	623	4.2%
	OVERTIME HOURS	600	600	0	0.0%
	TOTAL PAID HOURS	15,574	16,197	623	4.0%
522.30.10.101	HOLIDAY / VACATION SELL-BACKS	5,333	5,333	-1	0.0%
522.30.10.102	REGULAR SALARIES	719,189	804,634	85,445	11.9%
522.30.10.103	OVERTIME SALARIES	36,262	46,417	10,155	28.0%
522.30.10.109	WELLNESS INCENTIVE	5,600	5,600	0	0.0%
522.30.10	TOTAL SALARIES	766,383	861,984	95,601	12.5%
522.30.20.131	LIFE INSURANCE	1,848	2,068	220	11.9%
522.30.20.132	LABOR & INDUSTRIES	21,228	20,401	-827	-3.9%
522.30.20.133	MEDICAL/DENTAL	0	0	0	-
522.30.20.134	PENSIONS FULL TIME	42,024	48,061	6,037	14.4%
522.30.20.136	DEFERRED COMPENSATION	21,000	22,500	1,500	7.1%
522.30.20.138	MEDICARE	6,042	5,622	-420	-7.0%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	92,141	98,652	6,511	7.1%
522.30.20	TOTAL BENEFITS	92,141	98,652	6,511	7.1%
522.30.31.275	OFFICE SUPPLIES	0	0	0	-
522.30.31.279	CODE BOOKS	4,000	4,000	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	4,500	4,500	0	0.0%
522.30.35.416	FURNITURE & FURNISHINGS	300	300	0	0.0%
522.30.35.420	PHOTO EQUIPMENT	1,100	1,100	0	0.0%
522.30.35.434	INVESTIGATION EQUIPMENT	1,500	1,500	0	0.0%
	TOTAL SMALL EQUIPMENT	2,900	2,900	0	0.0%
522.30.30	TOTAL EQUIP. & SUPPLIES	7,400	7,400	0	0.0%
522.30.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	13,000	13,000	0	0.0%
522.30.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	13,000	13,000	0	0.0%
522.30.42.579	POSTAGE	0	0	0	-
522.30.44.586	FILM/DEVELOPING/DIGITAL DOCUMENTATION	300	300	0	0.0%
522.30.44.601	INVESTIGATION SERVICES	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	300	300	0	0.0%
522.30.48.701	MISC. EQUIP. MAINTENANCE	200	200	0	0.0%
522.30.48.708	FLOW TEST GAUGES REPAIR	0	0	0	-
522.30.48.760	CITY OF FEDERAL WAY M&O	16,000	16,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	16,200	16,200	0	0.0%
522.30.40	TOTAL PURCHASED SERVICES	29,500	29,500	0	0.0%
	TOTAL PREVENTION	895,424	997,536	102,112	11.4%

DIVISION: PUBLIC EDUCATION		2012	2013	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	4,159	2,080	-2,079	-50.0%
	OVERTIME HOURS	150	150	0	0.0%
	TOTAL PAID HOURS	4,309	2,230	-2,079	-48.3%
522.35.10.101	HOLIDAY / VACATION SELL-BACKS	1,200	1,200	0	0.0%
522.35.10.102	REGULAR SALARIES	164,853	90,159	-74,694	-45.3%
522.35.10.103	OVERTIME SALARIES	8,459	8,509	50	0.6%
522.35.10.109	WELLNESS INCENTIVE	1,400	1,400	0	0.0%
522.35.10	TOTAL SALARIES	175,911	101,268	-74,643	-42.4%
522.35.20.131	LIFE INSURANCE	428	233	-196	-45.7%
522.35.20.132	LABOR & INDUSTRIES	866	388	-478	-55.1%
522.35.20.133	MEDICAL/DENTAL	0	0	0	-
522.35.20.134	PENSIONS FULL TIME	12,830	7,163	-5,667	-44.2%
522.35.20.136	DEFERRED COMPENSATION	6,000	3,000	-3,000	-50.0%
522.35.20.138	MEDICARE	2,600	1,474	-1,126	-43.3%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	22,723	12,258	-10,465	-46.1%
522.35.20	TOTAL BENEFITS	22,723	12,258	-10,465	-46.1%
522.35.31.275	OFFICE SUPPLIES	0	0		
522.35.31.278	AUDIO/VISUAL AIDS	1,000	1,000	0	0.0%
522.35.31.286	EDUCATIONAL PROGRAM SUPPLIES	7,000	7,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	8,000	8,000	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	8,050	8,050	0	0.0%
522.35.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	2,000	500	-1,500	-75.0%
522.35.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	2,000	500	-1,500	-75.0%
522.35.41.597	EDUCATIONAL PROGRAMS/WEBSITE PROGRAMS	12,000	12,000	0	0.0%
522.35.41.608	CPR / FIRST AID	5,000	0	-5,000	-100.0%
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	17,000	12,000	-5,000	-29.4%
522.35.48.701	MISC. EQUIP. MAINTENANCE	275	275	0	0.0%
	TOTAL MAINTENANCE SERVICES	275	275	0	0.0%
522.35.40	TOTAL PURCHASED SERVICES	19,275	12,775	-6,500	-33.7%
	TOTAL PUBLIC EDUCATION	225,960	134,350	-91,610	-40.5%

DIVISION: TRAINING		2012	2013	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	8,318	8,318	0	0.0%
	OVERTIME HOURS	288	424	136	47.2%
	TOTAL PAID HOURS	8,606	8,742	136	1.6%
522.40.10.101	HOLIDAY / VACATION SELL-BACKS	5,000	5,000	0	0.0%
522.40.10.102	REGULAR SALARIES	434,757	448,655	13,898	3.2%
522.40.10.103	OVERTIME SALARIES	23,503	34,961	11,458	48.8%
522.40.10.109	WELLNESS INCENTIVE	6,000	6,000	0	0.0%
522.40.10	TOTAL SALARIES	469,260	494,616	25,356	5.4%
522.40.20.131	LIFE INSURANCE	1,115	1,153	38	3.4%
522.40.20.132	LABOR & INDUSTRIES	10,830	10,298	-532	-4.9%
522.40.20.133	MEDICAL/DENTAL	0	0	0	-
522.40.20.134	PENSIONS FULL TIME	26,178	27,549	1,371	5.2%
522.40.20.136	DEFERRED COMPENSATION	12,000	12,000	0	0.0%
522.40.20.138	MEDICARE	3,280	5,208	1,928	58.8%
522.40.20.139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	53,404	56,207	2,803	5.2%
522.40.20	TOTAL BENEFITS	53,404	56,207	2,803	5.2%
522.40.31.261	MISC. SUPPLIES	0	0	0	-
522.40.31.275	OFFICE SUPPLIES	0	0	0	-
522.40.31.277	AUDIO/VISUAL FILMS/SOFTWARE	2,500	2,500	0	0.0%
522.40.31.278	AUDIO/VISUAL AIDS	0	0	0	-
522.40.31.281	REFERENCE BOOKS	1,700	1,700	0	0.0%
522.40.31.285	CHEMICALS		0	0	-
522.40.31.326	MISC REPAIR PARTS		0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	4,200	4,200	0	0.0%
522.40.35.411	FIREFIGHTING EQUIP.	12,000	17,000	5,000	41.7%
522.40.35.416	FURNITURE & FURNISHINGS	0	0	0	-
522.40.35.417	OFFICE MACHINES	500	500	0	0.0%
522.40.35.421	AUDIO/VISUAL EQUIP	1,200	1,200	0	0.0%
	TOTAL SMALL EQUIPMENT	13,700	18,700	5,000	36.5%
522.40.30	TOTAL EQUIP. & SUPPLIES	17,900	22,900	5,000	27.9%
522.40.41.587	INSTRUCTORS (OUTSIDE)	20,000	25,300	5,300	26.5%
522.40.41.588	MISC REIMBURSABLE TRAINING	0	0	0	-
522.40.42.579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	20,000	25,300	5,300	26.5%
522.40.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	5,000	5,000	0	0.0%
522.40.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	5,000	5,000	0	0.0%
522.40.45.622	PORTABLE SANITATION SERVICES	1,000	1,000	0	0.0%
	TOTAL RENTAL SERVICE	1,000	1,000	0	0.0%
522.40.48.701	MISC. EQUIP. MAINTENANCE	500	500	0	0.0%
	TOTAL MAINTENANCE SERVICES	500	500	0	0.0%
522.40.40	TOTAL PURCHASED SERVICES	26,500	31,800	5,300	20.0%
	TOTAL TRAINING	567,064	605,523	38,459	6.8%

DIVISION:		FACILITIES	2012	2013	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT	
	REGULAR HOURS	6,239	4,159	-2,080	-33.3%	
	OVERTIME HOURS	40	80	40	100.0%	
	TOTAL PAID HOURS	6,279	4,239	-2,040	-32.5%	
522.50.10.101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-	
522.50.10.102	REGULAR SALARIES	127,459	95,963	-31,496	-24.7%	
522.50.10.103	OVERTIME SALARIES	2,247	4,672	2,425	107.9%	
522.50.10.109	WELLNESS INCENTIVE	500	500	0	0.0%	
522.50.10	TOTAL SALARIES	130,206	101,135	-29,071	-22.3%	
522.50.20.131	LIFE INSURANCE	290	210	-80	-27.6%	
522.50.20.132	LABOR & INDUSTRIES	6,322	4,062	-2,260	-35.7%	
522.50.20.133	MEDICAL/DENTAL	0	0	0	-	
522.50.20.134	PENSIONS FULL TIME	8,541	6,391	-2,150	-25.2%	
522.50.20.136	DEFERRED COMPENSATION	4,500	3,000	-1,500	-33.3%	
522.50.20.138	MEDICARE	1,173	1,217	44	3.8%	
522.50.20.139	SOCIAL SECURITY	0	0	0	-	
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	20,825	14,880	-5,945	-28.5%	
522.50.20	TOTAL BENEFITS	20,825	14,880	-5,945	-28.5%	
522.50.31.262	BATTERIES	2,100	2,100	0	0.0%	
522.50.31.272	UNIFORMS	450	450	0	0.0%	
522.50.31.275	OFFICE SUPPLIES	0	0	0	-	
522.50.31.287	GROUNDS MAINT. SUPPLIES	800	800	0	0.0%	
522.50.31.289	BLDG. MTLs & SUPPLIES	7,000	7,300	300	4.3%	
522.50.31.290	CLEANING & SANITATION	17,500	22,500	5,000	28.6%	
522.50.31.291	ELECTRICAL SUPPLIES	2,500	0	-2,500	-100.0%	
522.50.31.292	PAINT & PAINTING SUPPLIES	1,500	1,500	0	0.0%	
522.50.31.293	PLUMBING SUPPLIES	2,000	2,000	0	0.0%	
522.50.31.294	MATTRESS REPLACEMENTS	0	5,600	5,600	-	
522.50.31.295	NUTS/BOLTS/SCREWS	300	0	-300	-100.0%	
522.50.31.331	HYDRANT/TEST PARTS	2,500	2,500	0	0.0%	
	TOTAL MISCELLANEOUS SUPPLIES	36,650	44,750	8,100	22.1%	
522.50.35.423	SHOP TOOLS	1,000	1,000	0	0.0%	
522.50.35.424	GENERATORS	250	250	0	0.0%	
	TOTAL SMALL EQUIPMENT	1,250	1,250	0	0.0%	
522.50.30	TOTAL EQUIP. & SUPPLIES	37,900	46,000	8,100	21.4%	
522.50.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	500	800	300	60.0%	
522.50.43.542	TRAVEL/LODGING	0	0	0	-	
	TOTAL OUTSIDE TRAINING	500	800	300	60.0%	
522.50.41.600	ENGINEERING SERVICES	500	500	0	0.0%	
522.50.41.601	ARCHITECTURAL SERVICES	500	500	0	0.0%	
522.50.42.579	POSTAGE	0	0	0	-	
	TOTAL MISCELLANEOUS SERVICES	1,000	1,000	0	0.0%	
522.50.45.621	MISC. EQUIP RENTAL	500	500	0	0.0%	
	TOTAL RENTAL SERVICES	500	500	0	0.0%	
522.50.48.701	MISC. EQUIP. MAINTENANCE	1,688	1,688	0	0.0%	
522.50.48.709	APPLIANCE REPAIR/REPLACE	6,000	8,000	2,000	33.3%	
522.50.48.710	GROUNDS/FACILITIES MAINTENANCE	11,125	13,125	2,000	18.0%	
522.50.48.711	CARPET CLEANING	3,500	3,500	0	0.0%	
522.50.48.712	DOOR REPAIR	10,500	10,500	0	0.0%	
522.50.48.713	ELECTRICAL REPAIR	574	4,324	3,750	653.6%	
522.50.48.714	GLAZIER	1,148	1,148	0	0.0%	
522.50.48.715	LOCKSMITH	750	750	0	0.0%	
522.50.48.716	PLUMBING	0	0	0	-	
522.50.48.717	TRAFFIC CONTROL/SIGNS	459	459	0	0.0%	
522.50.48.718	WEED CONTROL	2,000	0	-2,000	-100.0%	
522.50.48.719	ROOF/REPAIR	5,000	5,000	0	0.0%	
522.50.48.720	CATCH BASIN CLEANING	2,000	0	-2,000	-100.0%	
522.50.48.721	PEST CONTROL	2,531	1,281	-1,250	-49.4%	
522.50.48.722	ALARM SYSTEMS REPAIR / MONITORING	6,000	6,000	0	0.0%	
522.50.48.723	FIRE PROTECTION SYSTEMS REPAIR	4,000	4,000	0	0.0%	
522.50.48.724	PERMITS	563	563	0	0.0%	
522.50.48.732	GENERATORS	3,500	3,500	0	0.0%	
	TOTAL MAINTENANCE SERVICES	61,337	63,837	2,500	4.1%	
522.50.49.752	HVAC CONTRACT	44,000	44,000	0	0.0%	
522.50.49.762	JANITORIAL SERVICES	0	0	0	-	
522.50.49.758	GROUNDS MAINT. CONTRACT	35,000	35,000	0	0.0%	
	TOTAL CONTRACT SERVICES	79,000	79,000	0	0.0%	
522.50.40	TOTAL PURCHASED SERVICES	142,337	145,137	2,800	2.0%	
	TOTAL FACILITIES	331,268	307,151	-24,116	-7.3%	

DIVISION: FLEET MAINTENANCE		2012	2013	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	6,239	6,239	0	0.0%
	OVERTIME HOURS	60	60	0	0.0%
	TOTAL PAID HOURS	6,299	6,299	0	0.0%
522.60.10.101	HOLIDAY / VACATION SELL-BACKS	3,150	3,150	0	0.0%
522.60.10.102	REGULAR SALARIES	247,715	259,664	11,949	4.8%
522.60.10.103	OVERTIME SALARIES	4,288	4,549	261	6.1%
522.60.10.109	WELLNESS INCENTIVE	1,000	1,000	0	0.0%
522.60.10	TOTAL SALARIES	256,154	268,363	12,209	4.8%
522.60.20.131	LIFE INSURANCE	643	670	27	4.2%
522.60.20.132	LABOR & INDUSTRIES	12,115	11,394	-721	-6.0%
522.60.20.133	MEDICAL/DENTAL	0	0	0	-
522.60.20.134	PENSIONS FULL TIME	18,923	19,699	776	4.1%
522.60.20.136	DEFERRED COMPENSATION	9,000	9,000	0	0.0%
522.60.20.138	MEDICARE	2,273	2,361	88	3.9%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	42,953	43,124	171	0.4%
522.60.20	TOTAL BENEFITS	42,953	43,124	171	0.4%
522.60.31.272	UNIFORMS	1,200	1,200	0	0.0%
522.60.31.275	OFFICE SUPPLIES		0	0	-
522.60.31.299	CLEANERS & FLUIDS	1,800	2,500	700	38.9%
522.60.31.301	SHOP TOWELS/RAGS	500	500	0	0.0%
522.60.31.302	WELDING SUPPLIES	200	200	0	0.0%
522.60.31.303	OILS & LUBRICANTS	6,000	6,000	0	0.0%
522.60.31.305	MARINE	250	250	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	9,950	10,650	700	7.0%
522.60.31.326	MISC. REPAIR PARTS	1,800	1,800	0	0.0%
522.60.31.333	AID CAR PARTS	3,000	3,000	0	0.0%
522.60.31.334	BATTERIES/AUTOMOTIVE	4,500	4,500	0	0.0%
522.60.31.335	LADDER TRUCK PARTS	6,000	6,000	0	0.0%
522.60.31.336	PUMPER PARTS	50,000	50,000	0	0.0%
522.60.31.337	STAFF VEHICLE PARTS	5,500	5,500	0	0.0%
522.60.31.338	TIRES/RIM	15,500	15,500	0	0.0%
522.60.31.345	MARINE PARTS	1,000	1,000	0	0.0%
	TOTAL REPAIR PARTS	87,300	87,300	0	0.0%
522.60.35.423	SHOP TOOLS	1,000	1,000	0	0.0%
	TOTAL SMALL EQUIPMENT	1,000	1,000	0	0.0%
522.60.30	TOTAL EQUIP. & SUPPLIES	98,250	98,950	700	0.7%
522.60.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	2,400	2,400	0	0.0%
522.60.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	2,400	2,400	0	0.0%
522.60.41.589	LAB TESTING	2,000	2,000	0	0.0%
522.60.42.579	POSTAGE	0	0	0	-
522.60.49.590	TOWING	600	600	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	2,600	2,600	0	0.0%
522.60.47.729	WASTE DISPOSAL	1,000	1,000	0	0.0%
522.60.48.701	MISC. EQUIP. MAINTENANCE	4,550	4,550	0	0.0%
522.60.48.725	OPTICOM EMITTERS	0	0	0	-
522.60.48.726	TIRE REPAIR AND ALIGNMENT	0	0	0	-
522.60.48.727	VEHICLE/MAINT	35,000	45,000	10,000	28.6%
522.60.48.728	VEHICLES/MAJOR OVERHAUL	0	0	0	-
522.60.48.730	WELDING	0	0	0	-
522.60.48.737	MARINE REPAIRS	5,500	5,500	0	0.0%
522.60.48.738	ACCIDENT REPAIRS	2,000	2,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	48,050	58,050	10,000	20.8%
522.60.40	TOTAL PURCHASED SERVICES	53,050	63,050	10,000	18.9%
	TOTAL FLEET MAINTENANCE	450,407	473,487	23,080	5.1%

DIVISION: INFO & COMMUNICATIONS		2012	2013	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	5,199	5,199	0	0.0%
	OVERTIME HOURS	96	96	0	0.0%
	TOTAL PAID HOURS	5,295	5,295	0	0.0%
522.85.10.101	HOLIDAY / VACATION SELL-BACKS	3,000	3,000	0	0.0%
522.85.10.102	REGULAR SALARIES	252,183	265,243	13,060	5.2%
522.85.10.103	OVERTIME SALARIES	5,865	6,091	226	3.8%
522.85.19.109	WELLNESS INCENTIVE	1,000	1,000	0	0.0%
522.85.10	TOTAL SALARIES	262,048	275,334	13,286	5.1%
522.85.20.131	LIFE INSURANCE	650	678	28	4.2%
522.85.20.132	LABOR & INDUSTRIES	1,082	993	-89	-8.2%
522.85.20.133	MEDICAL/DENTAL	0	0	0	-
522.85.20.134	PENSIONS FULL TIME	16,363	16,911	548	3.4%
522.85.20.136	DEFERRED COMPENSATION	7,500	6,000	-1,500	-20.0%
522.85.20.138	MEDICARE	3,765	3,933	168	4.5%
522.85.20.139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	29,361	28,515	-846	-2.9%
522.85.20	TOTAL BENEFITS	29,361	28,515	-846	-2.9%
522.85.31.275	OFFICE SUPPLIES				
522.85.31.297	COMPUTER SUPPLIES	10,000	10,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	10,000	10,000	0	0.0%
522.85.31.339	RADIO REPAIR PARTS	3,000	3,000	0	0.0%
522.85.31.340	BATTERIES	3,000	3,000	0	0.0%
522.85.31.341	NETWORK INFRASTRUCTURE PARTS	3,200	3,200	0	0.0%
522.85.31.342	COMPUTER/PRINTER/MONITOR PARTS	1,400	1,400	0	0.0%
522.85.31.343	PHONE REPAIR PARTS	1,000	1,000	0	0.0%
	TOTAL REPAIR PARTS	11,600	11,600	0	0.0%
522.85.35.417	OFFICE MACHINES	2,000	2,000	0	0.0%
522.85.35.418	COMPUTER WORKSTATIONS	0	0	0	-
522.85.35.419	LAPTOPS/MDC'S	0	0	0	-
522.85.35.420	PRINTERS	0	0	0	-
522.85.35.423	SHOP TOOLS	0	0	0	-
522.85.35.426	RADIOS/PAGERS	1,000	1,000	0	0.0%
522.85.35.429	SERVER SOFTWARE	1,000	2,000	1,000	100.0%
522.85.35.430	CLIENT SOFTWARE	3,400	4,000	600	17.6%
	TOTAL SMALL EQUIPMENT	7,400	9,000	1,600	21.6%
522.85.30	TOTAL EQUIP. & SUPPLIES	29,000	30,600	1,600	5.5%
522.85.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	3,000	8,000	5,000	166.7%
522.85.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	3,000	8,000	5,000	166.7%
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	54,000	59,180	5,180	9.6%
522.85.41.614	VALLEYCOM DISPATCHING	0	0	0	-
522.85.42.579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	83,000	88,180	5,180	6.2%
522.85.48.733	NETWORK INFRASTRUCTURE	5,000	5,000	0	0.0%
522.85.48.734	COMPUTER/PRINTER/MONITOR	1,500	1,500	0	0.0%
522.85.48.735	TELEPHONE T&M MAINT.	1,000	1,000	0	0.0%
522.85.48.736	RADIO T&M MAINT.	5,000	5,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	12,500	12,500	0	0.0%
522.85.44.586	FILM/DEVELOPING	0	0	0	-
522.85.49.755	SOFTWARE CONTRACT	70,000	70,000	0	0.0%
522.85.49.756	TELEPHONE MAINT. CONTRACT	0	0	0	-
522.85.49.757	OFFICE EQUIPMENT CONTRACTS	11,000	11,000	0	0.0%
	TOTAL CONTRACT SERVICES	81,000	81,000	0	0.0%
522.85.40	TOTAL PURCHASED SERVICES	179,500	189,680	10,180	5.7%
	TOTAL INFO SYSTEMS	499,908	524,129	24,221	4.8%

DIVISION:	EMPLOYEE HEALTH BENEFITS	2012	2013	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522.95.20.180	CLAIM PAYMENTS	2,053,836	1,857,679	-196,157	-9.6%
522.95.20.181	TPA EXPENSES	60,932	66,941	6,009	9.9%
522.95.20.182	BROKER FEES	29,160	29,880	720	2.5%
522.95.20.183	STOP LOSS INSURANCE	291,482	358,953	67,471	23.1%
522.95.20.184	WELLNESS PROGRAM EXPENSES	0	0		
522.95.20.185	OTHER EXPENSES	0	0		
522.95.20.186	HRA DISBURSEMENT	214,500	216,000	1,500	0.7%
	TOTAL SELF-INSURANCE	2,649,910	2,529,454	-120,456	-4.5%
522.95.20.188	DENTAL	222,103	240,738	18,635	8.4%
	TOTAL DENTAL	222,103	240,738	18,635	8.4%
					-
522.95.20.189	HMO PREMIUM (GROUP HEALTH)	58,742	0	-58,742	-100.0%
	TOTAL HMO	58,742	0	-58,742	-100.0%
522.95.20.190	LEOFF 1 MEDICAL/DENTAL REIMBURSEMENT	164,800	153,112	-11,688	-7.1%
	TOTAL LEOFF 1 REIMBURSEMENT	164,800	153,112	-11,688	-7.1%
522.95.20	TOTAL EMPLOYEE HEALTH BENEFITS	3,095,555	2,923,304	-172,251	-5.6%

LINE ITEM DESCRIPTIONS

BARS	DESCRIPTION	
511.60.10.812	MEETINGS - COMMISSIONERS SALARIES	Covers costs at \$104 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 Commissioners dues via WFCA, KCFC, etc.
511.60.49.602	MEETINGS	Covers any additional meeting expenses for Commissioners, including printing, binding, or other expenses.
511.70.51.512	ELECTIONS	Ballot Expenses (covers prior year's expenses) Even year elections are twice the expense of odd year elections.
514.20.41.511	AUDIT	Annual fees for state mandated audit of financial records.
514.20.49.585	LICENSES	Pressure vessel licenses, and contractor licenses. Based on historical.
519.90.41.610	ACCREDITATION	Cost associated with the Accreditation process.
519.90.51.678	PROPERTY TAXES	Any costs associated with collection of property taxes.
522.05.10.167	EMPLOYEE LEAVE CASH OUT	Cash out of sick or vacation leaves for employees anticipated to retire during the year.
522.05.21.163	EMPLOYEE ASSISTANCE	Health Ventures employee assistance program.
522.05.21.164	EMPLOYEE RECOGNITION	Expenses for employee recognition program and banquet.
522.05.31.161	FOOD	Food provided at major incidents, day-long training sessions, business meetings, etc.
522.05.31.261	MISC. SUPPLIES	Miscellaneous supplies. Based on historical use.
522.05.31.273	DISASTER SUPPLIES	MRE's and other disaster supplies.
522.05.31.275	OFFICE SUPPLIES	Expenses for paper, pencils, pens, etc. and printer toner/copy machine overage charges.
522.05.31.306	EMERGENCY MANAGEMENT SUPPLIES	Supplies for EOC Operations.
522.05.32.381	FUEL	Fuel costs based on historical usage and increased fuel prices.
522.05.35.415	HOUSEWARES	Miscellaneous cooking utensils. Based on historical.
522.05.41.574	ATTORNEY/LEGAL	Expenses for legal representation.
522.05.41.575	NEGOTIATIONS	Expenses for contract negotiations with IAFF Local 2024.
522.05.41.578	HIRING/TESTING/INVESTIGATION	Costs associated with hiring new personnel, promotional exams, and background investigations.
522.05.41.615	HR COMPLIANCE TRAINING & INSTRUCTION	Costs associated with HR compliance, recruitment, and training.
522.05.41.593	CONSULTANTS	Costs for consultants utilized in planning efforts, or personnel development processes.
522.05.41.602	PLANNING	Costs associated with Strategic Leadership Planning and retreat efforts.
522.05.42.579	POSTAGE	Postage costs for inspection letters, newsletters, and all department mailings.
522.05.44.580	ADVERTISING (MEETING, BID, ETC)	Advertising costs for bids, public meetings, etc.
522.05.44.584	PUBLICATIONS	Cost for business related magazines, journals, and newspapers.
522.05.46.641	INS./CASUALTY & LIAB.	Insurance coverage for liability, collision, fire, etc. Based on new policy annual renewal date.
522.05.46.642	INS./LIFE & ACCIDENT	Long Term Disability insurance for non-contract employees.
522.05.46.643	EMPLOYMENT SECURITY	Expenses for unemployment. The district pays the full cost of unemployment compensation.
522.05.47.671	ELECTRICITY	Based upon historical usage and projected increases.
522.05.47.672	NATURAL GAS	Based upon historical usage and projected increases.
522.05.47.674	TELEPHONE	Based upon historical usage and projected increases.
522.05.47.675	WASTE DISPOSAL	Based upon historical usage and projected increases.
522.05.47.676	WATER/SEWER	Based upon historical usage and projected increases.
522.05.47.677	SURFACE WATER MANAGEMENT	Based upon historical usage and projected increases.
522.05.49.577	INVESTMENT FEES	King County investment fees.
522.05.49.581	DUES & MEMBERSHIPS	Memberships in various professional organizations such as WFC, AWC, NFPA, ICBO, etc.
522.05.49.582	TEMPORARY EMPLOYMENT	Any costs associated with unanticipated temporary help.
522.05.49.583	PRINTING & BINDING	Pre-printed forms and annual report. Based on historical.
522.05.49.607	EMERGENCY MANAGEMENT COORDINATION	Emergency Planning - jointly funded with City, School District, St. Francis & Lakehaven
522.05.49.691	SERVICE FEES	All fees, other than investment fees, associated with departmental business.
522.05.79.759	PROPERTY PAYMENTS	Station 68 property acquisition.
522.05.51.761	KCFD 2 CONTRACT	Des Moines contract for service with Dist. 2.
522.05.50.791	CONTINGENCY	This is an account to cover unplanned significant expenditures.

DIVISION: ADMINISTRATION		
522.10.10.101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on employee input.
522.10.10.102	REGULAR SALARIES	Salaries for Church, Lawson, Perry, Gentry, Stevens, and Rinehardt.
522.10.10.103	OVERTIME SALARIES	Overtime for non-exempt staff.
522.10.20.131	LIFE INSURANCE	Life Insurance provided by employer.
522.10.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor & Industries.
522.10.20.133	MEDICAL/DENTAL	Medical and dental plans paid by employer.
522.10.20.134	PENSIONS FULL TIME	Employer share of pension plans.
522.10.20.136	DEFERRED COMPENSATION	\$250.00/month DEFERRED COMPENSATION plan.
522.10.20.138	MEDICARE	Medicare contribution paid by employer.
522.10.20.139	SOCIAL SECURITY	Social Security contribution paid by employer.
522.10.35.416	FURNITURE & FURNISHINGS	Furnishings for Finance & Administration.
522.10.35.417	OFFICE MACHINES	Office machines for Finance & Administration.
522.10.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Training and Conferences for Administrative Staff.

DIVISION: OPERATIONS		
522.20.10.101	HOLIDAY / VACATION SELL-BACKS	Per firefighter contract, firefighters can schedule holidays off or they can cash them out. Based upon historical costs.
522.20.10.102	REGULAR SALARIES	Chief of Ops, B/C, Capt, Lt, and Firefighter regular salaries.
522.20.10.103	OVERTIME SALARIES	Overtime costs for major events and maintaining staffing due to sick or disability leaves.
522.20.10.109	WELLNESS INCENTIVE	Per firefighter contract, firefighter benefit for non-sick leave usage.
522.20.20.131	LIFE INSURANCE	Life insurance provided by Employer.
522.20.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.20.20.133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522.20.20.134	PENSIONS FULL TIME	LEOFF 1 and 2 pension payments by Employer.
522.20.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month.
522.20.20.138	MEDICARE	Medicare contribution for all firefighters hired after 1985.
522.20.31.261	MISC. SUPPLIES	Misc. disposable supplies (e.g., ear protection, eye protection, particle masks, etc.)
522.20.31.264	PERSONAL PROTECTION EQUIPMENT (PPE)	Based on current gear inspections 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 plywood and other property protection after fires.
522.20.31.274	PASSPORT	For passport supplies based on historical expenditures.
522.20.31.275	OFFICE SUPPLIES	Office supplies for startions and Battalion Chief's Office.
522.20.31.304	HONOR GUARD	Supplies for our Honor Guard.
522.20.31.327	B.A. REPAIR PARTS	Breathing apparatus repairs based on projected expenditures.
522.20.31.328	EQUIP. REPAIR PARTS	For repair of miscellaneous firefighting equipment.
522.20.31.329	EXTINGUISHER/HYDRO REPAIR PARTS	For repair and hydro testing of extinguishers, repair of ground ladders, and parts for both.
522.20.31.330	HOSE REPAIR PARTS	For repair of damaged hose based on historical costs.
522.20.35.411	FIREFIGHTING EQUIP./REHAB SUPPLIES	Ropes, nozzles, and all replacement operations equipment. Also provides for Rehab supplies utilized at fire scenes.
522.20.35.412	HAND TOOLS	Replacement tools at stations and on engines
522.20.35.413	COMPLEX MAPS	Supplies for the development of District maps and complex maps for all responding apparatus (paper, binding, etc.).
522.20.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	For outside training, college classes and seminars
522.20.48.701	MISC. EQUIP/REPAIR	Outside repair of equipment, such as rescue tools.
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	For repair of damaged hose based on 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 sell-backs for non-contract employees per policy. Based on historical.
522.35.10.102	REGULAR SALARIES	Employee salaries.
522.35.10.103	OVERTIME SALARIES	Overtime for special events (including Operations personnel overtime) and PIO at incidents.
522.35.20.131	LIFE INSURANCE	Life insurance provided by Employer.
522.35.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.35.20.133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522.35.20.134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522.35.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month.
522.35.20.138	MEDICARE	Medicare contribution.
522.35.31.278	AUDIO/VISUAL AIDS	Materials and labor (if necessary) for posters/banners, props for mall show and school programs, computer clip art and graphics software, professional videos/audiotapes and blank audio tape and videotape, etc.
522.35.31.286	EDUCATIONAL PROGRAM SUPPLIES	Materials for educational programs including pre-school programs, K-12 school programs; annual inspection / brochure mailings to all businesses, EMS week; Community Events; Change Your Clock campaign; etc.
522.35.35.412	HAND TOOLS	Small tools such as battery testers and battery-operated screwdrivers to install smoke detectors.
522.35.41.597	EDUCATIONAL PROGRAMS/WEBSITE PROGRAMS	Purchased services such as printing and development of educational programs.
522.35.41.608	CPR / FIRST AID	Public programs and related supplies.
522.35.41.613	CERT PROGRAM	Funding to assist the cities with the CERT and NET programs.
522.35.42.579	POSTAGE	Public Education Postage costs for shipping.
522.35.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Training and classes for Public Educators, Washington Public Fire Educators Workshops, Public Relations Society of America Workshops, Western Public Fire Educators Conference, etc.
522.35.48.701	MISC. EQUIP. MAINTENANCE	Costs of repairing any equipment damaged during the year.

DIVISION:		TRAINING
522.40.10.101	HOLIDAY / VACATION SELL-BACKS	Vacation/holiday sell-backs for employees per policy and contract. Based on historical.
522.40.10.102	REGULAR SALARIES	Employee salaries.
522.40.10.103	OVERTIME SALARIES	Normal overtime as well as recruit class overtime.
522.40.20.131	LIFE INSURANCE	Life insurance provided by Employer.
522.40.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.40.20.133	MEDICAL/DENTAL	Medical and dental plans paid by employer.
522.40.20.134	PENSIONS FULL TIME	Employer share of pension plan.
522.40.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month.
522.40.20.138	MEDICARE	Medicare contribution paid by Employer.
522.40.31.261	MISC. SUPPLIES	For drill defib patches, oxygen cannula, and Amkus tool cars.
522.40.31.277	AUDIO/VISUAL FILMS/SOFTWARE	Training films software.
522.40.31.278	AUDIO/VISUAL AIDS	For added training aids.
522.40.31.281	REFERENCE BOOKS	Purchase of IFSTA manuals for personnel.
522.40.35.411	FIREFIGHTING EQUIP.	Misc. equipment for live-fire drills.
522.40.35.416	FURNITURE & FURNISHINGS	Replacement of furnishings (chairs, etc.).
522.40.35.417	OFFICE MACHINES	Small Office machines.
522.40.35.421	AUDIO/VISUAL EQUIP	Small AV equipment.
522.40.41.587	INSTRUCTORS (OUTSIDE)	Outside instructors for employee classes.
522.40.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Training division personnel classes and seminars.
522.40.45.622	PORTABLE SANITATION SERVICES	Rental of portable toilet facilities (e.g., Honey Bucket) for drill ground and live fire drills.
522.40.48.701	MISC. EQUIP. MAINTENANCE	Repairs of small equipment.
DIVISION: FACILITIES MAINTENANCE		
522.50.10.101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on historical.
522.50.10.102	REGULAR SALARIES	Employee Salaries
522.50.10.103	OVERTIME SALARIES	Overtime to cover work not completed on duty hours.
522.50.20.131	LIFE INSURANCE	Life insurance provided by Employer.
522.50.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.50.20.133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522.50.20.134	PENSIONS FULL TIME	Employer share of pension plans.
522.50.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month
522.50.20.138	MEDICARE	Medicare contribution paid by employer.
522.50.31.262	BATTERIES	Disposable batteries for all Department activities.
522.50.31.275	OFFICE SUPPLIES	Miscellaneous office supplies.
522.50.31.287	GROUNDS MAINT. SUPPLIES	Misc. ground maintenance equipment (e.g., water hoses, rakes, shovels, sprinklers,
522.50.31.289	BLDG. MTL & 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 all 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 historical.
522.60.10.102	REGULAR SALARIES	Employee Salaries.
522.60.10.103	OVERTIME SALARIES	Overtime for jobs that run past normal working hours.
522.60.20.131	LIFE INSURANCE	Life insurance provided by employer.
522.60.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.60.20.133	MEDICAL/DENTAL	Medical and dental plans paid by the Employer.
522.60.20.134	PENSIONS FULL TIME	Employer share of pension plans.
522.60.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month.
522.60.20.138	MEDICARE	Medicare contribution paid by employer.
522.60.31.272	UNIFORMS	Coveralls, boots, uniforms.
522.60.31.299	CLEANERS & FLUIDS	Vehicle wax, antifreeze, truck wash, etc.
522.60.31.301	SHOP TOWELS/RAGS	Shop towels, grease sweep.
522.60.31.302	WELDING SUPPLIES	Welding gas, rods, wire.
522.60.31.303	OILS & LUBRICANTS	Engine oil, trans oil, gear oil, grease.
522.60.31.305	MARINE	Marine 26 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 Telesqurt.
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 26 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 26 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 2009 to 2014

REVENUE & EXPENSE WORKSHEET	2009	2010	2011	2012	2013	2014
Gross Property Taxes	23,032,414	19,941,031	19,176,618	17,833,055	16,306,337	16,274,427
New Construction	255,311	87,459	74,654	56,280	43,090	75,000
Delinquent Taxes	(232,877)	(200,285)	(192,513)	(178,893)	(163,494)	(163,494)
Prior Year Levy Adjustments	0	0	0	0	0	0
REVENUE - PROPERTY TAXES:	23,054,847	19,828,205	19,058,759	17,710,442	16,185,933	16,185,933
Alternate Funding	-	-	-	-	3,500,000	3,500,000
REVENUE - ALTERNATE FUNDING:	-	-	-	-	3,500,000	3,500,000
KCEMS Basic Life	1,342,811	1,287,578	1,299,676	1,321,873	1,361,988	1,321,873
KCEMS Medic One Rent / Fuel	18,000	18,000	18,000	35,000	35,000	35,000
Valley Regional Contract as of 2009	783,067	623,732	614,032	539,543	505,572	505,572
Des Moines, City Properties	15,000	15,000	15,000	15,000	15,000	15,000
Des Moines, Leasehold Excise Tax	15,000	15,000	15,000	15,000	15,000	15,000
Des Moines Sewer District	4,000	4,000	4,000	4,000	4,000	4,000
City Permit Fees	170,000	170,000	170,000	170,000	170,000	170,000
Fire Prevention Permit Fees	50,000	50,000	50,000	50,000	50,000	50,000
School District	25,000	25,000	25,000	25,000	25,000	25,000
State Trauma Grant	7,500	7,500	7,500	2,000	2,000	2,000
WA State Parks	550	550	550	550	550	550
WA State Highways	129	129	129	129	129	129
Ambulance Contract	80,000	100,000	60,000	60,000	60,000	60,000
REVENUE - CONTRACTS / FEES:	2,511,057	2,316,489	2,278,887	2,238,095	2,244,239	2,204,124
Interest Earned	300,000	150,000	150,000	150,000	150,000	150,000
Cellular Site Leases	75,000	75,000	117,000	121,586	129,410	129,410
Sale of Surplus Equipment	-	-	-	-	-	-
Miscellaneous Revenue/IATC Rent/SAFER	-	-	7,400	12,400	872,237	921,225
REVENUE - MISCELLANEOUS REVENUE:	375,000	225,000	274,400	283,986	1,151,647	1,200,635
TOTAL REVENUES:	25,940,904	22,369,694	21,612,046	20,232,524	23,081,819	23,090,692
TOTAL OPERATING EXPENSES:	22,440,153	23,294,417	22,522,445	21,403,330	22,870,218	23,098,920
NECESSARY INCREASE TO LONG TERM CARE RESERVES:	-					
NECESSARY INCREASE TO CASH ON HAND:	-					
AVAILABLE FOR CAPITAL RESERVES:	3,500,751	(924,723)	(910,399)	(1,170,806)	211,601	(8,228)
PROJECTED FOR CAPITAL RESERVES:	\$1,016,613	\$0	\$0	\$0	\$0	\$0
BALANCE OF REVENUES VERSUS EXPENSES:	2,484,138	(924,723)	(910,399)	(1,170,806)	211,601	(8,228)
Including Capital Costs:		(1,420,433)	(1,294,399)	(1,734,758)	(220,186)	(248,535)

This is based on the assumption that A/V's will go flat in 2014 (hopefully we will see an increase by 2015, but that has not been modeled as there does not exist any forecasts that far out to date). Expenses are projected at a 1% increase in 2014, which could be reduced through some attrition or programmatic changes if necessary to ensure a balanced budget (other than capital expenses). Fortunately, we were able to avoid pro-rationing due to a partial merger of a small area of our fire district with neighboring District #37 in 2011. Without this effort, revenues could have been reduced up to an additional \$5 million over the next few years...even higher without the levy and SAFER grant.