



# **SOUTH KING FIRE & RESCUE**

**2011**

## **OPERATING AND CAPITAL BUDGETS**

*January 25<sup>th</sup>, 2011*

*Budget Amendment "Adopted" by the Board of Fire Commissioners*

## **2011 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. While the name of the fire department was changed several years ago, following the merger of the Federal Way Fire Department and K.C.F.P.D. #26, the emergency services our citizens have come to expect have been maintained as well as possible during the current economic downturn. However, maintaining our fire district in the throes of an economic crisis Nationwide is not an easy thing.

The 2011 budget reflects the given fact that we continue to exist in the worst recession this Nation has had to face since the Great Depression of the 1930's. Economic indicators have not stabilized, and 2011 reflects the second year in a row that the fire district will receive less revenue than it did the year before. The assessed values of local properties within King County continue to decline. Over a two year period, property values have declined on average 15% to 25%, with some properties seeing even more significant of a drop. This equates to a decline in revenues for the fire district at approximately 17% over that same two year period. The fire district's 2011 budget reflects another year with reductions in revenue due to the loss of assessed valuation locally.

The unexpected failure of Proposition One on August 17<sup>th</sup>, 2010, a benefit charge funding package, represented the voice of our citizens who appear to have made a statement that the fire district must reduce programs and services. A combination of significant budget cuts, and judicious use of well planned for reserves, has been utilized in 2010 as well as in this 2011 budget. However, as this downturn continues the impacts will not be able to be covered by reserves and severe cutbacks must be anticipated and planned for. The Board of Fire Commissioners and Administrative Team will continue to plan for any and all eventualities as the 2011 budget year unfolds, with an eye to the future.

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 \$760,048 in direct revenue stream losses in 2011 (this equates to a total loss of \$4,331,258 over a two year period, or a 16.7% reduction in revenues). We have implemented significant cuts across all portions of the 2011 budget, including but not limited to the following:

- Closing one Aid Car and reducing an additional Aid Car to part-time staffing, saving overtime and direct personnel costs.
- Maintaining a hiring freeze on all positions.
- Continuing to allow a reduction in staffing through attrition.
- Freezing all Administrative and non-contract salaries at 2010 levels.
- Local #2024 Agreeing to a Cost of Living Concession.
- Reducing Public Education programs.
- Eliminating all Capital Expenditures, other than debt service.
- Eliminating all non-mandatory costs for programs such as CERT.

On the revenue side, we have used a 3.88% reduction in Assessed Valuation on existing properties as the initial basis for the 2011 revenue projections (again, this is a total 16.7% loss over a two year period when counting all revenues). This is something that the fire district has *never had to face*. Final numbers for assessed valuation will not be known until early December of 2010. The final levy rate will also be determined at that time, although we are projecting to collect our full \$1.50 at this time. Property taxes on existing parcels are estimated at \$19,176,618 (a reduction of 3.88%) and new construction at \$74,654 (a reduction of over 14.6% from 2010, which was already down 65.7% from 2009) for combined 2011 property tax revenue (less projected delinquent taxes of \$192,513 at 1%) of \$19,058,759. Total revenues for 2011 are projected at \$21,609,646 (down from \$25,940,904 in 2009 and \$22,369,694 in 2010).

Projections for 2012 and 2013, obtained from the King County Assessor's office, suggests that property values will continue to decline with a potential flattening by 2014. However, nobody can predict what the coming years will actually bring forth relative to property values.

In the final analysis, the leadership within the fire district, from the elected Board of Fire Commissioners throughout the entire organization, will need to work together in determining methodical strategies to work through the current downturn in the economy while still planning for the future. This budget reflects that strategic planning effort and the emphasis we place on providing emergency services for the citizens we serve. The future is still uncertain, but 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 2011 at \$22,522,445 are projected to *decrease* from 2010's budget by 3.12%, or \$726,326 for the upcoming fiscal year (an overall budgetary reduction of \$1,493,980 that includes a non-payment into the scheduled capital reserves). This has been accomplished by cuts throughout the budget. The only significant areas of increase are the market adjustment for Union members driven by the 2009-2012 collective bargaining agreement, ratified in July of 2008; the increased Labor & Industries costs; and the increased cost of medical insurance (13% to 15% increase, unless our programmatic change in medical carriers nets long term benefits). The reduction in operating expenses is a first that this district has seen in decades. The total operating budget expenses for 2011 are shown below as compared with 2010:

TOTAL DISTRICT EXPENSES DESCRIPTION	2010 BUDGET	2011 BUDGET	VARIANCE	
			AMOUNT	PERCENT
REGULAR HOURS	386,242	377,091	-9,151	-2.4%
OVERTIME HOURS	18,192	8,198	-9,994	-54.9%
<b>TOTAL PAID HOURS</b>	<b>404,434</b>	<b>385,289</b>	<b>-19,145</b>	<b>-4.7%</b>
WELLNESS INCENTIVE	75,555	104,000	28,445	37.6%
HOLIDAY SELL-BACKS	209,823	226,183	16,360	7.8%
REGULAR SALARIES	14,257,005	14,107,148	-149,857	-1.1%
OVERTIME SALARIES	1,022,555	453,636	-568,919	-55.6%
PREMIUM PAY	77,261	75,152	-2,109	-2.7%
<b>TOTAL SALARIES</b>	<b>15,642,199</b>	<b>14,966,118</b>	<b>-676,081</b>	<b>-4.3%</b>
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>4,598,333</b>	<b>4,892,036</b>	<b>293,703</b>	<b>6.4%</b>
MISCELLANEOUS SUPPLIES	372,379	321,180	-51,199	-13.7%
REPAIR PARTS	135,650	130,650	-5,000	-3.7%
SMALL EQUIPMENT	96,198	75,588	-20,610	-21.4%
<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>604,227</b>	<b>527,418</b>	<b>-76,809</b>	<b>-12.7%</b>
OUTSIDE TRAINING / TRAVEL / LODGING	247,604	113,704	-133,900	-54.1%
RENTAL SERVICES	2,500	1,500	-1,000	-40.0%
MAINTENANCE SERVICES	188,420	190,920	2,500	1.3%
MISCELLANEOUS SERVICES	718,063	307,700	-410,363	-57.1%
CONTRACT SERVICES	155,068	507,861	352,793	227.5%
<b>TOTAL PURCHASED SERVICES</b>	<b>1,311,655</b>	<b>1,121,685</b>	<b>-189,970</b>	<b>-14.5%</b>
TOTAL DEBT SERVICE	141,000	141,000	0	0.0%
TOTAL CONTINGENCY	150,000	75,000	-75,000	-50.0%
<b>TOTAL ELECTIONS</b>	<b>120,000</b>	<b>150,000</b>	<b>30,000</b>	<b>25.0%</b>
TOTAL ELECTION COSTS	120,000	150,000	30,000	25.0%
<b>TOTAL AUDIT</b>	<b>9,500</b>	<b>10,500</b>	<b>1,000</b>	<b>10.5%</b>
<b>TOTAL LICENSES</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.0%</b>
TOTAL FINANCIAL AND RECORDS SERVICES	10,000	11,000	1,000	10.0%
TOTAL OTHER GENERAL GOVERNMENT SERVICES	15,000	0	-15,000	-100.0%
<b>TOTAL COMMISSIONER SALARIES</b>	<b>49,920</b>	<b>49,920</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL COMMISSIONER BENEFITS</b>	<b>3,819</b>	<b>3,819</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL COMMISSIONER PLANNING</b>	<b>24,619</b>	<b>16,450</b>	<b>-8,170</b>	<b>-33.2%</b>
<b>TOTAL COMMISSIONER EXPENSES</b>	<b>78,358</b>	<b>70,188</b>	<b>-8,170</b>	<b>-10.4%</b>
TOTAL FUEL & LUBE	150,000	150,000	0	0.0%
TOTAL INSURANCE	125,000	131,000	6,000	4.8%
TOTAL UTILITIES	303,000	287,000	-16,000	-5.3%
<b>TOTAL DISTRICT EXPENSES</b>	<b>23,248,772</b>	<b>22,522,445</b>	<b>-726,326</b>	<b>-3.12%</b>

## CAPITAL BUDGET

The capital reserves funding system has identified the following for purchase in 2010:

SCHEDULED MAJOR CAPITAL PROJECTS / EQUIPMENT	
PORTABLE RADIOS	150,000
PROPERTY/DEBT PAYMENT	234,000
STATION 66 ROOF	55,000
<b>TOTAL</b>	<b>439,000</b>

For 2011, the capital reserves budget reflects \$150,000 in funds to match a FEMA grant to replace/upgrade portable radios, \$55,000 to replace the roof at Station #66 which failed in January of 2011, as well as \$234,000 in debt service to pay for property and the much needed replacement of two engines and one ladder truck.

The Scheduled Minor Capital Equipment for Operations and other departmental divisions (items typically under \$10,000 in value that are not specifically identified in the capital schedule) has been cut in totality for 2011.

The scheduled Minor Facilities Upgrades (items typically not on the capital reserves schedule, but needing to be addressed via the budget process) has been cut in totality for 2011.

**The total amount budgeted for Capital expenditures in 2011 have been limited to only the FEMA Grant matching funds of \$150,000 for portable radios, a roof replacement at Station #66 in the amount of \$55,000 which was unanticipated but occurred in January of 2011, and the debt service payment of \$234,000. This totals \$439,000 in expenditures from Capital reserves.**

**In addition, due to the loss of assessed valuation, there will be no contribution to Capital Reserves in 2011.**

## PROJECTED REVENUES

A detailed breakout of the 2011 projected revenues is shown on the following pages. Property taxes are based upon a projected Assessed Valuation of \$12,834,181,112. This is a decrease of 3.88% on existing properties, and a total decrease of 3.4% on all combined revenues (something the fire district has had to face for two years running).

<b>SOUTH KING FIRE &amp; RESCUE</b>	
<b>2011 REVENUES</b>	
PROPERTY TAXES	19,058,759
<b>ALTERNATE FUNDING</b>	<b>0</b>
KCEMS BASIC LIFE	1,299,676
KCEMS MEDIC ONE RENT / FUEL	18,000
VALLEY REGIONAL CONTRACT AS OF 2009	614,032
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	7,500
WA STATE PARKS	550
WA STATE HIGHWAYS	129
AMBULANCE CONTRACT	60,000
INTEREST EARNED	150,000
CELLULAR SITE LEASES	117,000
SALE OF SURPLUS EQUIPMENT	0
MISCELLANEOUS REVENUE/CPR & FIRST AID/JATC RENT	7,400
<b>TOTAL REVENUES</b>	<b>21,612,046</b>
<b>TAX REVENUE REQUEST FOR 2011</b>	
BASE TAXES	19,176,618
DELINQUENT TAX ADJUSTMENT	-192,513
NEW CONSTRUCTION	74,654
<b>TOTAL TAX REVENUE AVAILABLE</b>	<b>19,058,759</b>
<b>AVAILABLE FUNDING, EXPENSES &amp; RESERVES</b>	
TAX REVENUES	19,058,759
<b>ALTERNATE FUNDING</b>	<b>0</b>
OTHER REVENUES	2,553,287
<b>TOTAL REVENUES</b>	<b>21,612,046</b>
TOTAL OPERATING EXPENSES	22,522,445
NECESSARY INCREASES IN LONG TERM CARE RESERVES	0
NECESSARY INCREASES IN CASH ON HAND	0
BUDGET DEFICIT EXPENSES VERSUS REVENUES	-910,399

## PROJECTED BALANCE SHEET INFORMATION

The following information summarizes revenues, expenses and fund balances. January 1, 2011 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 2011 and 2012.

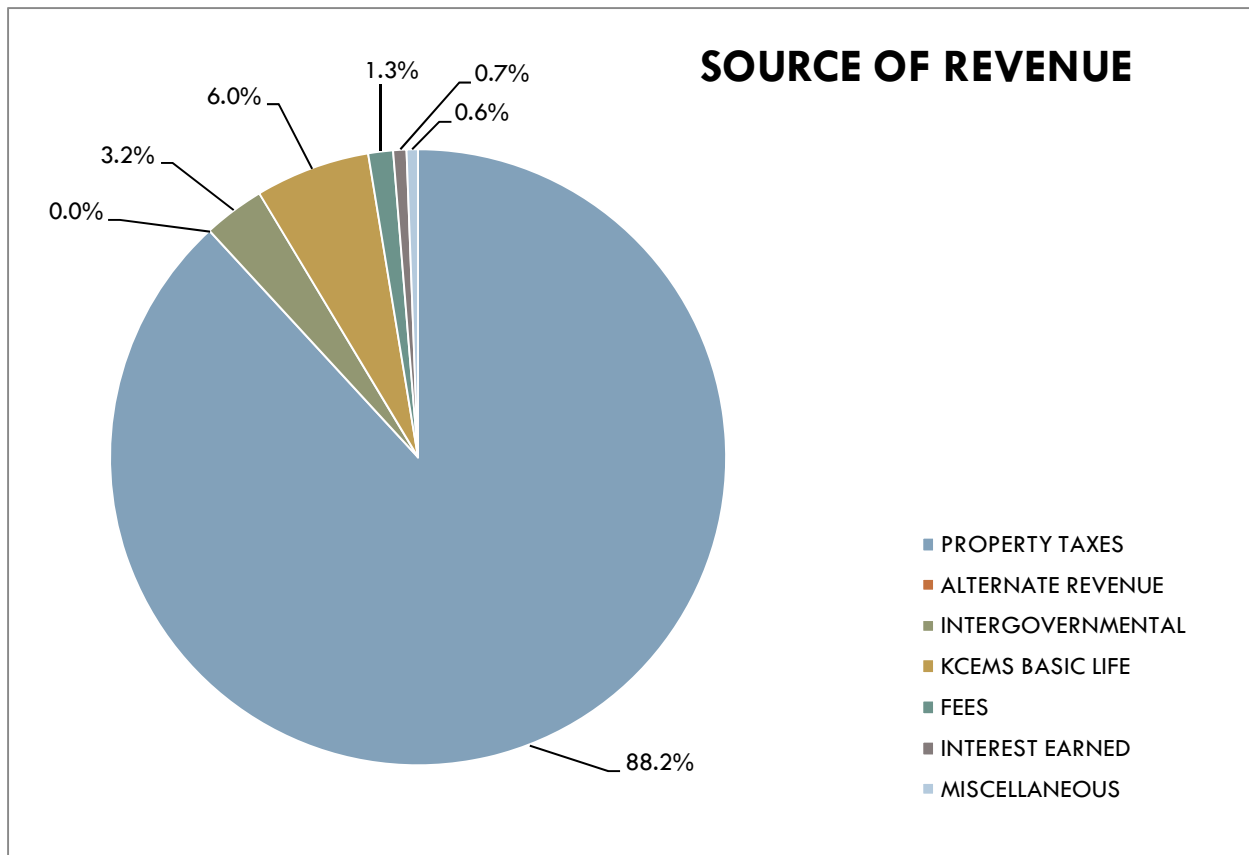
<b>PROJECTED FUND BALANCES AS OF JANUARY 2011</b>	
GENERAL FUND ACCOUNT	11,092,947
CAPITAL RESERVE	3,968,870
CONTINGENCY CASH RESERVE	1,750,000
LEOFF 1 LTC / SICK LEAVE RESERVE	<u>1,000,000</u>
<b>TOTAL OF RESERVES AND CASH</b>	<b>17,811,817</b>

<b>PROJECTED FUND BALANCES AS OF JANUARY 2012</b>	
GENERAL FUND ACCOUNT	10,182,548
CAPITAL RESERVE	3,529,870
CONTINGENCY CASH RESERVE	1,750,000
LEOFF 1 LTC / SICK LEAVE RESERVE	<u>1,000,000</u>
<b>TOTAL OF RESERVES AND CASH</b>	<b>16,462,418</b>

The funds available as of January 2012 will allow South King Fire & Rescue to meet its 1<sup>st</sup> quarter obligations as property tax revenues for the year typically are credited to our account in April (and October) of the year. In addition, this provides a funding stream to assist in our having to manage our way through the lean economic times created by the recession.

## SOURCES OF FUNDS

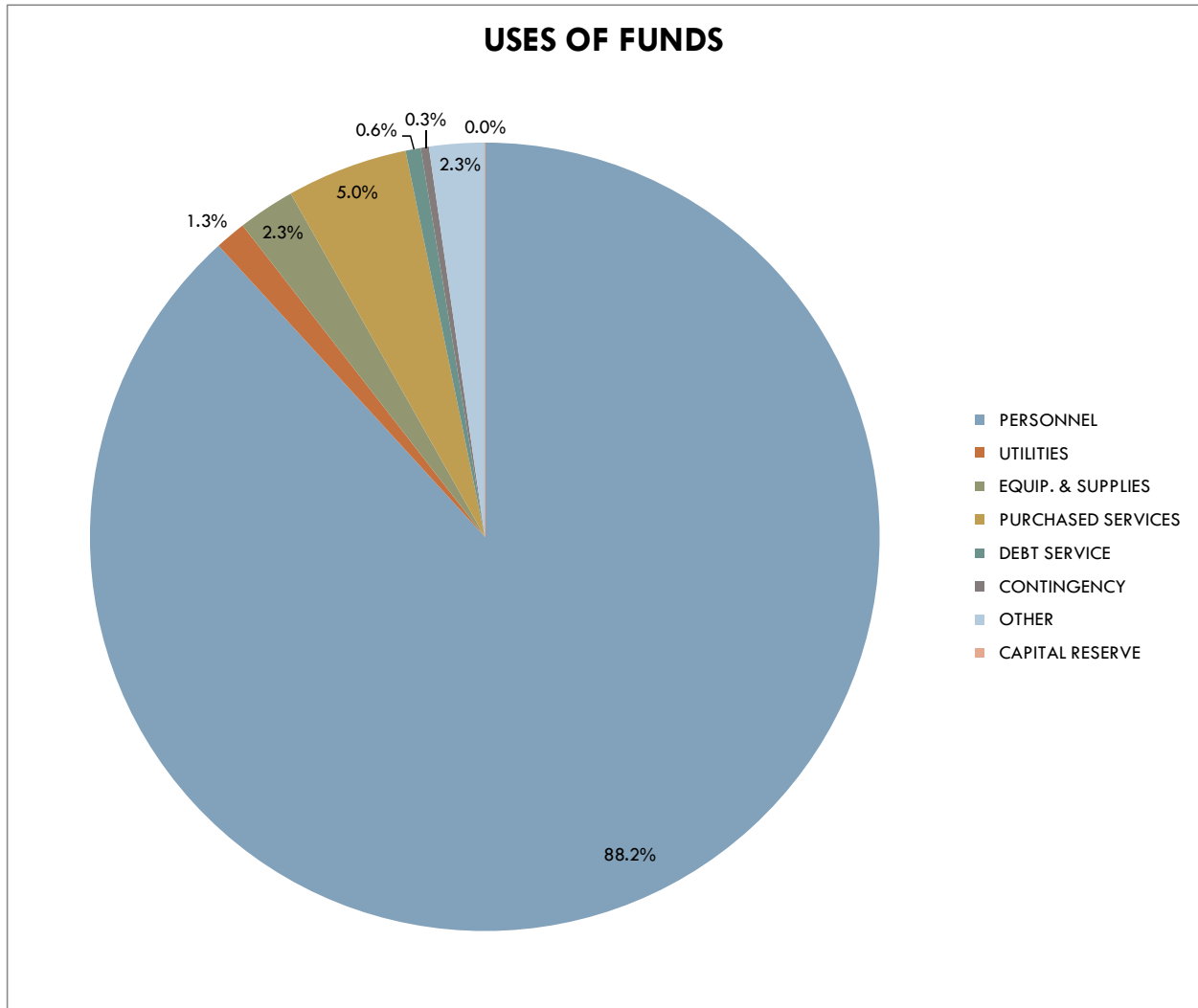
Property taxes remain the primary source of funding for South King Fire & Rescue at 88.2% of funding. This is actually a somewhat understated number since KCEMS Basic Life and the contract with Valley Regional Fire Authority (VRFA) are also funded from property taxes that are levied by other jurisdictions. 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. Clearly, property taxes remain the primary source of fire department funding.





# USES OF FUNDS

Personnel costs continue to dominate the uses of funds at 88.2%. This is to be expected since we are a service provider with low overhead and supply costs.



# **DIVISIONAL OPERATING BUDGETS**

ACCT CODE	DESCRIPTION	2010	2011	VARIANCE	
		BUDGET	BUDGET	AMOUNT	PERCENT
<b>DIVISION:</b>	<b>LEGISLATIVE - COMMISSIONERS</b>	<b>2010</b>	<b>2011</b>	<b>VARIANCE</b>	
<b>ACCT. CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>AMOUNT</b>	<b>PERCENT</b>
511.60.10.812	MEETINGS - COMMISSIONERS SALARIES	49,920	49,920	0	0.0%
	TOTAL COMMISSIONERS SALARIES	49,920	49,920	0	0.0%
<b>511.60.10</b>	<b>TOTAL COMMISSIONER SALARIES</b>	<b>49,920</b>	<b>49,920</b>	<b>0</b>	<b>0.0%</b>
511.60.20.138	MEDICARE	0	724	724	-
511.60.20.139	SOCIAL SECURITY	3,819	3,095	-724	-19.0%
	TOTAL COMMISSIONERS BENEFITS	3,819	3,819	0	0.0%
<b>511.60.20</b>	<b>TOTAL COMMISSIONER BENEFITS</b>	<b>3,819</b>	<b>3,819</b>	<b>0</b>	<b>0.0%</b>
511.60.41.832	PLANNING	3,000	3,000	0	0.0%
511.60.43.541	OUTSIDE TRAINING/MEETINGS NON-SALARY	16,339	8,170	-8,170	-50.0%
511.60.49.581	DUES - COMMISSIONERS	5,040	5,040	0	0.0%
511.60.49.602	MEETINGS	240	240	0	0.0%
	TOTAL COMM. PLANNING	24,619	16,450	-8,170	-33.2%
<b>511.60.40</b>	<b>TOTAL COMMISSIONER PLANNING</b>	<b>24,619</b>	<b>16,450</b>	<b>-8,170</b>	<b>-33.2%</b>
	<b>TOTAL COMMISSIONER EXPENSES</b>	<b>78,358</b>	<b>70,188</b>	<b>-8,170</b>	<b>-10.4%</b>
<b>DIVISION:</b>	<b>LEGISLATIVE - ELECTION COSTS</b>	<b>2010</b>	<b>2011</b>	<b>VARIANCE</b>	
<b>ACCT. CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>AMOUNT</b>	<b>PERCENT</b>
511.70.51.512	ELECTIONS	120,000	150,000	30,000	25.0%
	TOTAL ELECTIONS	120,000	150,000	30,000	25.0%
<b>511.70.50</b>	<b>TOTAL ELECTION COSTS</b>	<b>120,000</b>	<b>150,000</b>	<b>30,000</b>	<b>25.0%</b>
<b>DIVISION:</b>	<b>FINANCIAL AND RECORDS SERVICES</b>	<b>2010</b>	<b>2011</b>	<b>VARIANCE</b>	
<b>ACCT. CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>AMOUNT</b>	<b>PERCENT</b>
514.20.41.511	AUDIT	9,500	10,500	1,000	10.5%
	TOTAL AUDIT	9,500	10,500	1,000	10.5%
514.20.49.585	LICENSES	500	500	0	0.0%
	TOTAL LICENSES	500	500	0	0.0%
<b>514.20.40</b>	<b>TOTAL FINANCIAL AND RECORDS SERVICES</b>	<b>10,000</b>	<b>11,000</b>	<b>1,000</b>	<b>10.0%</b>
<b>DIVISION:</b>	<b>OTHER GENERAL GOVERNMENT SERVICES</b>	<b>2010</b>	<b>2011</b>	<b>VARIANCE</b>	
<b>ACCT. CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>AMOUNT</b>	<b>PERCENT</b>
519.90.41.610	ACCREDITATION	15,000	0	-15,000	-100.0%
	TOTAL ACCREDITATION	15,000	0	-15,000	-100.0%
519.90.51.678	PROPERTY TAXES	0	0	0	-100.0%
	TOTAL PROPERTY TAXES	0	0	0	-
<b>519.90</b>	<b>TOTAL OTHER GENERAL GOVERNMENT SERVICES</b>	<b>15,000</b>	<b>0</b>	<b>-15,000</b>	<b>-100.0%</b>

DIVISION:	GENERAL	2010	2011	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522.05.21.161	FOOD	10,000	2,500	-7,500	-75.0%
522.05.21.162	LEOFF 1 REIMBURSEMENT	388,601	388,601	0	0.0%
522.05.21.163	EMPLOYEE ASSISTANCE	10,000	13,587	3,587	35.9%
522.05.21.164	EMPLOYEE RECOGNITION	20,000	10,000	-10,000	-50.0%
<b>522.05.20</b>	<b>TOTAL BENEFITS</b>	<b>428,601</b>	<b>414,688</b>	<b>-13,913</b>	<b>-3.2%</b>
522.05.31.261	MISC. SUPPLIES	4,000	4,000	0	0.0%
522.05.31.273	DISASTER SUPPLIES	4,500	4,500	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%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>31,500</b>	<b>31,500</b>	<b>0</b>	<b>0.0%</b>
522.05.32.381	FUEL	150,000	150,000	0	0.0%
	<b>TOTAL FUEL</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>	<b>0.0%</b>
522.05.35.415	HOUSEWARES	3,300	2,000	-1,300	-39.4%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>3,300</b>	<b>2,000</b>	<b>-1,300</b>	<b>-39.4%</b>
<b>522.05.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>184,800</b>	<b>183,500</b>	<b>-1,300</b>	<b>-0.7%</b>
522.05.41.574	ATTORNEY/LEGAL	50,000	60,000	10,000	20.0%
522.05.41.575	NEGOTIATIONS	0	0	0	-
522.05.41.578	HIRING/TESTING/INVESTIGATION	16,500	7,000	-9,500	-57.6%
522.05.41.615	HR COMPLIANCE TRAINING & INSTRUCTION	12,000	6,000	-6,000	-50.0%
522.05.41.593	CONSULTANTS	20,000	10,000	-10,000	-50.0%
522.05.41.602	PLANNING	500	500	0	0.0%
522.05.42.579	POSTAGE	32,000	32,000	0	0.0%
522.05.44.580	ADVERTISING (MEETING, BID, ETC)	1,000	1,000	0	0.0%
522.05.44.584	PUBLICATIONS	1,000	1,000	0	0.0%
522.05.49.577	INVESTMENT FEES	1,000	1,000	0	0.0%
522.05.49.581	DUES & MEMBERSHIPS	9,000	6,000	-3,000	-33.3%
522.05.49.582	TEMPORARY EMPLOYMENT	2,000	0	-2,000	-100.0%
522.05.49.583	PRINTING & BINDING	8,000	8,000	0	0.0%
522.05.49.607	EMERGENCY MANAGEMENT COORDINATION	7,000	7,000	0	0.0%
522.05.49.691	SERVICE FEES	1,000	2,000	1,000	100.0%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>161,000</b>	<b>141,500</b>	<b>-19,500</b>	<b>-12.1%</b>
522.05.46.641	INS./CASUALTY & LIAB.	107,000	100,000	-7,000	-6.5%
522.05.46.642	INS./LIFE & ACCIDENT	18,000	31,000	13,000	72.2%
522.05.46.643	EMPLOYMENT SECURITY	0	0	0	-
	<b>TOTAL INSURANCE</b>	<b>125,000</b>	<b>131,000</b>	<b>6,000</b>	<b>4.8%</b>
522.05.47.671	ELECTRICITY	96,000	92,000	-4,000	-4.2%
522.05.47.672	NATURAL GAS	67,500	67,500	0	0.0%
522.05.47.673	SEWER TREATMENT		0	0	-
522.05.47.674	TELEPHONE	90,000	78,000	-12,000	-13.3%
522.05.47.675	WASTE DISPOSAL	20,000	20,000	0	0.0%
522.05.47.676	WATER/SEWER	15,000	15,000	0	0.0%
522.05.47.677	SURFACE WATER MANAGEMENT	14,500	14,500	0	0.0%
	<b>TOTAL UTILITIES</b>	<b>303,000</b>	<b>287,000</b>	<b>-16,000</b>	<b>-5.3%</b>
<b>522.05.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>589,000</b>	<b>559,500</b>	<b>-29,500</b>	<b>-5.0%</b>
522.05.79.759	PROPERTY PAYMENTS	21,000	21,000	0	0.0%
522.05.51.761	KCFD 2 CONTRACT	120,000	120,000	0	0.0%
<b>522.05.49</b>	<b>TOTAL DEBT SERVICE</b>	<b>141,000</b>	<b>141,000</b>	<b>0</b>	<b>0.0%</b>
522.05.50.791	CONTINGENCY	150,000	75,000	-75,000	-50.0%
<b>522.05.50</b>	<b>TOTAL CONTINGENCY</b>	<b>150,000</b>	<b>75,000</b>	<b>-75,000</b>	<b>-50.0%</b>
	<b>TOTAL GENERAL</b>	<b>1,493,401</b>	<b>1,373,688</b>	<b>-119,713</b>	<b>-8.0%</b>

DIVISION: ADMINISTRATION		2010	2011	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	18,716	18,716	0	0.0%
	OVERTIME HOURS	180	120	-60	-33.3%
	<b>TOTAL PAID HOURS</b>	<b>18,896</b>	<b>18,836</b>	<b>-60</b>	<b>-0.3%</b>
522.10.10.101	HOLIDAY / VACATION SELL-BACKS	20,500	20,500	0	0.0%
522.10.10.102	REGULAR SALARIES	933,562	920,384	-13,178	-1.4%
522.10.10.103	OVERTIME SALARIES	11,773	6,097	-5,676	-48.2%
522.10.10.109	WELLNESS INCENTIVE		2,000	2,000	-
<b>522.10.10</b>	<b>TOTAL SALARIES</b>	<b>965,835</b>	<b>948,981</b>	<b>-16,854</b>	<b>-1.7%</b>
522.10.20.131	LIFE INSURANCE	3,072	2,360	-712	-23.2%
522.10.20.132	LABOR & INDUSTRIES	6,555	9,962	3,407	52.0%
522.10.20.133	MEDICAL/DENTAL	112,708	121,193	8,485	7.5%
522.10.20.134	PENSIONS FULL TIME	51,408	49,362	-2,046	-4.0%
522.10.20.136	DEFERRED COMPENSATION	27,000	25,980	-1,020	-3.8%
522.10.20.138	MEDICARE	12,102	11,784	-318	-2.6%
522.10.20.139	SOCIAL SECURITY	0	0	0	-
<b>522.10.20</b>	<b>TOTAL BENEFITS</b>	<b>212,845</b>	<b>220,641</b>	<b>7,796</b>	<b>3.7%</b>
522.10.31.275	OFFICE SUPPLIES	0	0	0	-
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
522.10.35.416	FURNITURE & FURNISHINGS	3,000	1,500	-1,500	-50.0%
522.10.35.417	OFFICE MACHINES	500	500	0	0.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>3,500</b>	<b>2,000</b>	<b>-1,500</b>	<b>-42.9%</b>
<b>522.10.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>3,500</b>	<b>2,000</b>	<b>-1,500</b>	<b>-42.9%</b>
522.10.42.579	POSTAGE	0	0	0	-
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
522.10.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	57,800	28,900	-28,900	-50.0%
522.10.43.542	TRAVEL/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>57,800</b>	<b>28,900</b>	<b>-28,900</b>	<b>-50.0%</b>
522.10.48.701	MISC. EQUIP. MAINTENANCE	0	0	0	-
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>522.10.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>57,800</b>	<b>28,900</b>	<b>-28,900</b>	<b>-50.0%</b>
	<b>TOTAL ADMINISTRATION</b>	<b>1,239,980</b>	<b>1,200,522</b>	<b>-39,458</b>	<b>-3.2%</b>

DIVISION: OPERATIONS		2010 BUDGET	2011 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	314,496	309,088	-5,408	-1.7%
	OVERTIME HOURS	13,120	5,460	-7,660	-58.4%
	<b>TOTAL PAID HOURS</b>	<b>327,616</b>	<b>314,548</b>	<b>-13,068</b>	<b>-4.0%</b>
522.20.10.101	HOLIDAY / VACATION SELL-BACKS	171,507	190,000	18,493	10.8%
522.20.10.102	REGULAR SALARIES	11,018,931	11,052,945	34,014	0.3%
522.20.10.103	OVERTIME SALARIES	694,607	294,972	-399,635	-57.5%
522.20.10.109	WELLNESS INCENTIVE	75,555	90,000	14,445	19.1%
<b>522.20.10</b>	<b>TOTAL SALARIES</b>	<b>11,960,600</b>	<b>11,627,917</b>	<b>-332,683</b>	<b>-2.8%</b>
522.20.20.131	LIFE INSURANCE	36,717	28,919	-7,798	-21.2%
522.20.20.132	LABOR & INDUSTRIES	253,717	413,408	159,691	62.9%
522.20.20.133	MEDICAL/DENTAL	1,801,335	1,980,828	179,493	10.0%
522.20.20.134	PENSIONS FULL TIME	625,108	606,264	-18,844	-3.0%
522.20.20.136	DEFERRED COMPENSATION	378,000	372,000	-6,000	-1.6%
522.20.20.138	MEDICARE	134,202	134,490	288	0.2%
<b>522.20.20</b>	<b>TOTAL BENEFITS</b>	<b>3,229,079</b>	<b>3,535,908</b>	<b>306,829</b>	<b>9.5%</b>
522.20.31.261	MISC. SUPPLIES	2,000	2,000	0	0.0%
522.20.31.264	PERSONAL PROTECTION EQUIPMENT (PPE)	110,000	85,000	-25,000	-22.7%
522.20.31.265	COVERALLS	1,200	0	-1,200	-100.0%
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	85,000	75,000	-10,000	-11.8%
522.20.31.274	PASSPORT	600	600	0	0.0%
522.20.31.275	OFFICE SUPPLIES				
522.20.31.304	HONOR GUARD	2,500	0	-2,500	-100.0%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>203,450</b>	<b>164,750</b>	<b>-38,700</b>	<b>-19.0%</b>
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	EXTINGUISHER/HYDRO REPAIR PARTS	2,000	2,000	0	0.0%
522.20.31.330	HOSE REPAIR PARTS	450	450	0	0.0%
	<b>TOTAL REPAIR PARTS</b>	<b>10,050</b>	<b>10,050</b>	<b>0</b>	<b>0.0%</b>
522.20.35.411	FIREFIGHTING EQUIP./REHAB SUPPLIES	20,000	15,000	-5,000	-25.0%
522.20.35.412	HAND TOOLS	700	700	0	0.0%
522.20.35.413	COMPLEX MAPS	7,000	3,500	-3,500	-50.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>27,700</b>	<b>19,200</b>	<b>-8,500</b>	<b>-30.7%</b>
<b>522.20.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>241,200</b>	<b>194,000</b>	<b>-47,200</b>	<b>-19.6%</b>
522.20.42.579	POSTAGE	0	0	0	-
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
522.20.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	100,000	30,000	-70,000	-70.0%
522.20.43.542	TRAVEL/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>100,000</b>	<b>30,000</b>	<b>-70,000</b>	<b>-70.0%</b>
'522.20.44.xxx	FUTURE CATEGORY	0	0	0	-
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
522.20.48.701	MISC. EQUIP/REPAIR	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	1,500	1,500	0	0.0%
522.20.48.705	HOSE REPAIR	1,200	1,200	0	0.0%
522.20.48.706	PROTECTIVE CLOTH. REPAIR	8,000	4,000	-4,000	-50.0%
522.20.48.707	COMPRES./BREATH. APP.	8,800	8,800	0	0.0%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>29,900</b>	<b>25,900</b>	<b>-4,000</b>	<b>-13.4%</b>
522.20.49.614	VALLEYCOM DISPATCHING	339,764	342,793	3,029	0.9%
522.20.49.751	FUTURE CATEGORY	0	0	0	-
	<b>TOTAL CONTRACT SERVICES</b>	<b>0</b>	<b>342,793</b>	<b>342,793</b>	<b>100.0%</b>
<b>522.20.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>129,900</b>	<b>398,693</b>	<b>268,793</b>	<b>206.9%</b>
	<b>TOTAL OPERATIONS</b>	<b>15,560,779</b>	<b>15,756,518</b>	<b>195,739</b>	<b>1.3%</b>

DIVISION: EMS		2010 BUDGET	2011 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	220	160	-60	-27.3%
	<b>TOTAL PAID HOURS</b>	<b>220</b>	<b>160</b>	<b>-60</b>	<b>-27.3%</b>
522.24.10.101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-
522.24.10.102	REGULAR SALARIES	0	0	0	-
522.24.10.103	OVERTIME SALARIES	11,647	8,644	-3,003	-25.8%
<b>522.24.10</b>	<b>TOTAL SALARIES</b>	<b>11,647</b>	<b>8,644</b>	<b>-3,003</b>	<b>-25.8%</b>
522.24.20.131	LIFE INSURANCE	0	0	0	-
522.24.20.132	LABOR & INDUSTRIES	0	0	0	-
522.24.20.133	MEDICAL/DENTAL	0	0	0	-
522.24.20.134	PENSIONS FULL TIME	610	453	-157	-25.7%
522.24.20.136	DEFERRED COMPENSATION	0	0	0	-
522.24.20.138	MEDICARE	101	75	-26	-25.5%
<b>522.24.20</b>	<b>TOTAL BENEFITS</b>	<b>711</b>	<b>528</b>	<b>-183</b>	<b>-25.7%</b>
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	-
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>45,730</b>	<b>45,730</b>	<b>0</b>	<b>0.0%</b>
522.24.31.xxx	FUTURE CATEGORY (ALS/BLS)	0	0	0	-
522.24.31.332	DEFIBRILLATOR REPAIR PARTS	3,700	3,700	0	0.0%
	<b>TOTAL REPAIR PARTS</b>	<b>3,700</b>	<b>3,700</b>	<b>0</b>	<b>0.0%</b>
522.24.35.414	MEDICAL EQUIPMENT	2,600	2,600	0	0.0%
522.24.35.423	SHOP TOOLS	570	570	0	0.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>3,170</b>	<b>3,170</b>	<b>0</b>	<b>0.0%</b>
<b>522.24.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>52,600</b>	<b>52,600</b>	<b>0</b>	<b>0.0%</b>
522.24.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	0	0	0	-
522.24.43.542	TRAVEL/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
522.24.41.587	INSTRUCTORS (OUTSIDE)	23,000	11,500	-11,500	-50.0%
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%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>27,300</b>	<b>15,800</b>	<b>-11,500</b>	<b>-42.1%</b>
522.24.48.701	MISC. EQUIP MAINTENANCE	0	0	0	-
522.24.48.731	DEFIBRILLATOR SERVICE	0	0	0	-
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
522.24.49.751	DEFIB SERVICE CONTR.	5,000	5,000	0	0.0%
	<b>TOTAL CONTRACT SERVICES</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.0%</b>
<b>522.24.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>32,300</b>	<b>20,800</b>	<b>-11,500</b>	<b>-35.6%</b>
	<b>TOTAL EMS</b>	<b>97,258</b>	<b>82,572</b>	<b>-14,686</b>	<b>-15.1%</b>

DIVISION: RESCUE		2010 BUDGET	2011 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	400	180	-220	-55.0%
	RESPONSE OVERTIME HOURS	120	120	0	0.0%
	TOTAL OVERTIME HOURS	520	300	-220	-42.3%
	TOTAL PAID HOURS	520	300	-220	-42.3%
522.22.10.103	OVERTIME SALARIES	27,530	16,207	-11,323	-41.1%
522.22.10.107	PREMIUM PAY	25,754	26,140	386	1.5%
<b>522.22.10</b>	<b>TOTAL SALARIES</b>	<b>53,284</b>	<b>42,347</b>	<b>-10,937</b>	<b>-20.5%</b>
522.22.20.134	PENSIONS FULL TIME	2,792	2,219	-573	-20.5%
522.22.20.138	MEDICARE	0	0	0	-
<b>522.22.20</b>	<b>TOTAL BENEFITS</b>	<b>2,792</b>	<b>2,219</b>	<b>-573</b>	<b>-20.5%</b>
522.22.35.431	RESCUE EQUIP	6,100	8,600	2,500	41.0%
	TOTAL SMALL EQUIPMENT	6,100	8,600	2,500	41.0%
<b>522.22.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>6,100</b>	<b>8,600</b>	<b>2,500</b>	<b>41.0%</b>
522.22.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	8,300	8,300	0	0.0%
522.22.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	8,300	8,300	0	0.0%
522.22.48.701	MISC. EQUIP. MAINTENANCE	3,000	500	-2,500	-83.3%
	TOTAL MAINTENANCE SERVICES	3,000	500	-2,500	-83.3%
<b>522.22.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>11,300</b>	<b>8,800</b>	<b>-2,500</b>	<b>-22.1%</b>
	<b>TOTAL RESCUE:</b>	<b>73,476</b>	<b>61,966</b>	<b>-11,510</b>	<b>-15.7%</b>



DIVISION: MARINE		2010 BUDGET	2011 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	400	180	-220	-55.0%
	RESPONSE OVERTIME HOURS	120	120	0	0.0%
	TOTAL OVERTIME HOURS	520	300	-220	-42.3%
	<b>TOTAL PAID HOURS</b>	<b>520</b>	<b>300</b>	<b>-220</b>	<b>-42.3%</b>
522.27.10.103	OVERTIME SALARIES	27,530	16,207	-11,323	-41.1%
522.27.10.107	PREMIUM PAY	25,754	26,140	386	1.5%
<b>522.27.10</b>	<b>TOTAL SALARIES</b>	<b>53,284</b>	<b>42,347</b>	<b>-10,937</b>	<b>-20.5%</b>
522.27.20.134	PENSIONS FULL TIME	1,443	849	-594	-41.1%
522.27.20.138	MEDICARE	0	0	0	-
<b>522.27.20</b>	<b>TOTAL BENEFITS</b>	<b>1,443</b>	<b>849</b>	<b>-594</b>	<b>-41.1%</b>
522.27.35.431	MARINE EQUIP	2,900	2,900	0	0.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>2,900</b>	<b>2,900</b>	<b>0</b>	<b>0.0%</b>
<b>522.27.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>2,900</b>	<b>2,900</b>	<b>0</b>	<b>0.0%</b>
522.27.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	4,000	3,000	-1,000	-25.0%
522.27.43.542	TRAVEL/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>4,000</b>	<b>3,000</b>	<b>-1,000</b>	<b>-25.0%</b>
522.27.48.701	MISC. EQUIP. MAINTENANCE	1,600	1,600	0	0.0%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>1,600</b>	<b>1,600</b>	<b>0</b>	<b>0.0%</b>
<b>522.27.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>5,600</b>	<b>4,600</b>	<b>-1,000</b>	<b>-17.9%</b>
	<b>TOTAL MARINE:</b>	<b>63,226</b>	<b>50,696</b>	<b>-12,530</b>	<b>-19.8%</b>

DIVISION: HAZARDOUS MATERIALS		2010 BUDGET	2011 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	400	180	-220	-55.0%
	RESPONSE OVERTIME HOURS	120	120	0	0.0%
	OVERTIME HOURS	520	300	-220	-42.3%
	<b>TOTAL PAID HOURS</b>	<b>520</b>	<b>300</b>	<b>-220</b>	<b>-42.3%</b>
522.25.10.103	OVERTIME SALARIES	27,530	16,207	-11,323	-41.1%
522.25.10.107	PREMIUM PAY	25,754	22,872	-2,882	-11.2%
<b>522.25.10</b>	<b>TOTAL SALARIES</b>	<b>53,284</b>	<b>39,080</b>	<b>-14,204</b>	<b>-26.7%</b>
522.25.20.134	PENSIONS FULL TIME	1,443	849	-594	-41.1%
522.25.20.138	MEDICARE	0	0	0	-
<b>522.25.20</b>	<b>TOTAL BENEFITS</b>	<b>1,443</b>	<b>849</b>	<b>-594</b>	<b>-41.1%</b>
522.25.35.418	HAZ MAT PROTECTION	3,600	3,600	0	0.0%
522.25.35.419	HAZ MAT TOOLS/EQUIP	6,318	6,318	0	0.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>9,918</b>	<b>9,918</b>	<b>0</b>	<b>0.0%</b>
<b>522.25.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>9,918</b>	<b>9,918</b>	<b>0</b>	<b>0.0%</b>
522.25.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	3,504	4,504	1,000	28.5%
522.25.43.542	TRAVEL/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>3,504</b>	<b>4,504</b>	<b>1,000</b>	<b>28.5%</b>
522.25.48.701	MISC. EQUIP. MAINTENANCE	6,900	6,900	0	0.0%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>6,900</b>	<b>6,900</b>	<b>0</b>	<b>0.0%</b>
<b>526.25.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>10,404</b>	<b>11,404</b>	<b>1,000</b>	<b>9.6%</b>
	<b>TOTAL HAZARDOUS MAT.</b>	<b>75,048</b>	<b>61,251</b>	<b>-13,797</b>	<b>-18.4%</b>

DIVISION: HEALTH & SAFETY		2010 BUDGET	2011 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	632	300	-332	-52.5%
	<b>TOTAL PAID HOURS</b>	<b>632</b>	<b>300</b>	<b>-332</b>	<b>-52.5%</b>
522.23.10.102	REGULAR SALARIES	0	0	0	-
522.23.10.103	OVERTIME SALARIES	33,460	16,207	-17,253	-51.6%
<b>522.23.10</b>	<b>TOTAL SALARIES</b>	<b>33,460</b>	<b>16,207</b>	<b>-17,253</b>	<b>-51.6%</b>
522.23.20.131	LIFE INSURANCE	0	0	0	-
522.23.20.132	LABOR & INDUSTRIES	0	0	0	-
522.23.20.133	MEDICAL/DENTAL	0	0	0	-
522.23.20.134	PENSIONS FULL TIME	0	0	0	-
522.23.20.136	DEFERRED COMPENSATION	0	0	0	-
522.23.20.138	MEDICARE	0	0	0	-
522.23.21.165	PHYSICAL FITNESS	14,480	14,480	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)	3,500	2,000	-1,500	-42.9%
<b>522.23.20</b>	<b>TOTAL BENEFITS</b>	<b>122,280</b>	<b>120,780</b>	<b>-1,500</b>	<b>-1.2%</b>
522.23.31.328	EQUIP/REPAIR PARTS	2,000	2,000	0	0.0%
522.23.35.432	SAFETY EQUIPMENT	0	0	0	-
	<b>TOTAL REPAIR PARTS</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.0%</b>
<b>522.23.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.0%</b>
522.23.41.587	INSTRUCTORS (OUTSIDE)	0	0	0	-
522.23.42.579	POSTAGE	0	0	0	-
522.23.43.541	OUTSIDE TRAINING/TRAVEL/LODGING	0	0	0	-
522.23.43.542	TRAVEL/LODGING	0	0	0	-
522.23.48.701	MISC. EQUIP. MAINTENANCE	2,350	2,350	0	0.0%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>2,350</b>	<b>2,350</b>	<b>0</b>	<b>0.0%</b>
<b>522.23.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>2,350</b>	<b>2,350</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL HEALTH &amp; SAFETY</b>	<b>160,090</b>	<b>141,337</b>	<b>-18,753</b>	<b>-11.7%</b>

DIVISION: PREVENTION / INVESTIGATION		2010	2011	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	16,637	14,974	-1,663	-10.0%
	OVERTIME HOURS	480	600	120	25.0%
	<b>TOTAL PAID HOURS</b>	<b>17,117</b>	<b>15,574</b>	<b>-1,543</b>	<b>-9.0%</b>
522.30.10.101	HOLIDAY / VACATION SELL-BACKS	5,333	5,333	-1	0.0%
522.30.10.102	REGULAR SALARIES	788,973	697,444	-91,529	-11.6%
522.30.10.103	OVERTIME SALARIES	49,708	34,762	-14,946	-30.1%
522.30.10.109	WELLNESS INCENTIVE		4,000	4,000	-
<b>522.30.10</b>	<b>TOTAL SALARIES</b>	<b>844,014</b>	<b>741,538</b>	<b>-102,476</b>	<b>-12.1%</b>
522.30.20.131	LIFE INSURANCE	2,595	1,795	-800	-30.8%
522.30.20.132	LABOR & INDUSTRIES	14,884	21,228	6,344	42.6%
522.30.20.133	MEDICAL/DENTAL	118,076	116,975	-1,101	-0.9%
522.30.20.134	PENSIONS FULL TIME	45,251	39,515	-5,736	-12.7%
522.30.20.136	DEFERRED COMPENSATION	24,000	21,000	-3,000	-12.5%
522.30.20.138	MEDICARE	7,354	5,907	-1,447	-19.7%
<b>522.30.20</b>	<b>TOTAL BENEFITS</b>	<b>212,160</b>	<b>206,420</b>	<b>-5,740</b>	<b>-2.7%</b>
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	-
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>4,500</b>	<b>4,500</b>	<b>0</b>	<b>0.0%</b>
522.30.35.416	FURNITURE & FURNISHINGS	300	300	0	0.0%
522.30.35.420	PHOTO EQUIPMENT	1,100	1,100	0	0.0%
522.30.35.434	INVESTIGATION EQUIPMENT	1,500	1,500	0	0.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>2,900</b>	<b>2,900</b>	<b>0</b>	<b>0.0%</b>
<b>522.30.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>7,400</b>	<b>7,400</b>	<b>0</b>	<b>0.0%</b>
522.30.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	13,000	13,000	0	0.0%
522.30.43.542	TRAVEL/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>13,000</b>	<b>13,000</b>	<b>0</b>	<b>0.0%</b>
522.30.42.579	POSTAGE	0	0	0	-
522.30.44.586	FILM/DEVELOPING/DIGITAL DOCUMENTATION	300	300	0	0.0%
522.30.44.601	INVESTIGATION SERVICES	0	0	0	-
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>300</b>	<b>300</b>	<b>0</b>	<b>0.0%</b>
522.30.48.701	MISC. EQUIP. MAINTENANCE	200	200	0	0.0%
522.30.48.708	FLOW TEST GAUGES REPAIR	0	0	0	-
522.30.48.760	CITY OF FEDERAL WAY M&O	14,956	14,956	0	0.0%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>15,156</b>	<b>15,156</b>	<b>0</b>	<b>0.0%</b>
<b>522.30.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>28,456</b>	<b>28,456</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL PREVENTION</b>	<b>1,092,029</b>	<b>983,813</b>	<b>-108,216</b>	<b>-9.9%</b>

DIVISION: PUBLIC EDUCATION		2010	2011	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	6,239	6,239	0	0.0%
	OVERTIME HOURS	300	150	-150	-50.0%
	<b>TOTAL PAID HOURS</b>	<b>6,539</b>	<b>6,389</b>	<b>-150</b>	<b>-2.3%</b>
522.35.10.101	HOLIDAY / VACATION SELL-BACKS	1,200	1,200	0	0.0%
522.35.10.102	REGULAR SALARIES	244,785	244,882	97	0.0%
522.35.10.103	OVERTIME SALARIES	17,999	8,104	-9,895	-55.0%
522.35.10.109	WELLNESS INCENTIVE	0	500	500	-
<b>522.35.10</b>	<b>TOTAL SALARIES</b>	<b>263,984</b>	<b>254,686</b>	<b>-9,298</b>	<b>-3.5%</b>
522.35.20.131	LIFE INSURANCE	810	635	-175	-21.6%
522.35.20.132	LABOR & INDUSTRIES	1,029	1,299	270	26.2%
522.35.20.133	MEDICAL/DENTAL	31,128	34,682	3,554	11.4%
522.35.20.134	PENSIONS FULL TIME	14,419	13,906	-513	-3.6%
522.35.20.136	DEFERRED COMPENSATION	9,000	9,000	0	0.0%
522.35.20.138	MEDICARE	3,941	3,799	-142	-3.6%
<b>522.35.20</b>	<b>TOTAL BENEFITS</b>	<b>60,327</b>	<b>63,320</b>	<b>2,993</b>	<b>5.0%</b>
522.35.31.275	OFFICE SUPPLIES		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%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>0.0%</b>
522.35.35.412	HAND TOOLS	50	50	0	0.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>50</b>	<b>50</b>	<b>0</b>	<b>0.0%</b>
<b>522.35.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>8,050</b>	<b>8,050</b>	<b>0</b>	<b>0.0%</b>
522.35.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	4,000	2,000	-2,000	-50.0%
522.35.43.542	TRAVEL/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>4,000</b>	<b>2,000</b>	<b>-2,000</b>	<b>-50.0%</b>
522.35.41.597	EDUCATIONAL PROGRAMS/WEBSITE PROGRAMS	20,000	12,000	-8,000	-40.0%
522.35.41.608	CPR / FIRST AID	3,500	5,000	1,500	42.9%
522.35.41.613	CERT PROGRAM	12,000	0	-12,000	-100.0%
522.35.42.579	POSTAGE	0	0	0	-
522.35.44.603	SPECIAL PROGRAMS	0	0	0	-
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>35,500</b>	<b>17,000</b>	<b>-18,500</b>	<b>-52.1%</b>
522.35.48.701	MISC. EQUIP. MAINTENANCE	275	275	0	0.0%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>275</b>	<b>275</b>	<b>0</b>	<b>0.0%</b>
<b>522.35.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>39,775</b>	<b>19,275</b>	<b>-20,500</b>	<b>-51.5%</b>
	<b>TOTAL PUBLIC EDUCATION</b>	<b>372,135</b>	<b>345,330</b>	<b>-26,805</b>	<b>-7.2%</b>

DIVISION: TRAINING		2010 BUDGET	2011 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	10,398	10,398	0	0.0%
	OVERTIME HOURS	1,140	288	-852	-74.7%
	<b>TOTAL PAID HOURS</b>	<b>11,538</b>	<b>10,686</b>	<b>-852</b>	<b>-7.4%</b>
522.40.10.101	HOLIDAY / VACATION SELL-BACKS	5,000	5,000	0	0.0%
522.40.10.102	REGULAR SALARIES	525,867	532,401	6,534	1.2%
522.40.10.103	OVERTIME SALARIES	87,353	22,399	-64,954	-74.4%
522.40.10.109	WELLNESS INCENTIVE	0	6,000	6,000	-
<b>522.40.10</b>	<b>TOTAL SALARIES</b>	<b>618,220</b>	<b>565,800</b>	<b>-52,420</b>	<b>-8.5%</b>
522.40.20.131	LIFE INSURANCE	1,728	1,368	-361	-20.9%
522.40.20.132	LABOR & INDUSTRIES	8,652	14,296	5,644	65.2%
522.40.20.133	MEDICAL/DENTAL	60,103	67,000	6,897	11.5%
522.40.20.134	PENSIONS FULL TIME	32,972	29,911	-3,061	-9.3%
522.40.20.136	DEFERRED COMPENSATION	15,000	15,000	0	0.0%
522.40.20.138	MEDICARE	6,880	4,862	-2,018	-29.3%
522.40.20.139	SOCIAL SECURITY		0	0	-
<b>522.40.20</b>	<b>TOTAL BENEFITS</b>	<b>125,335</b>	<b>132,436</b>	<b>7,101</b>	<b>5.7%</b>
522.40.31.261	MISC. SUPPLIES	0	0	0	-
522.40.31.275	OFFICE SUPPLIES	0	0	0	-
522.40.31.277	AUDIO/VISUAL FILMS/SOFTWARE	2,500	2,500	0	0.0%
522.40.31.278	AUDIO/VISUAL AIDS	0	0	0	-
522.40.31.281	REFERENCE BOOKS	1,700	1,700	0	0.0%
522.40.31.285	CHEMICALS		0	0	-
522.40.31.326	MISC REPAIR PARTS		0	0	-
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>4,200</b>	<b>4,200</b>	<b>0</b>	<b>0.0%</b>
522.40.35.411	FIREFIGHTING EQUIP.	20,000	12,000	-8,000	-40.0%
522.40.35.416	FURNITURE & FURNISHINGS	0	0	0	-
522.40.35.417	OFFICE MACHINES	1,000	500	-500	-50.0%
522.40.35.421	AUDIO/VISUAL EQUIP	1,200	1,200	0	0.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>22,200</b>	<b>13,700</b>	<b>-8,500</b>	<b>-38.3%</b>
<b>522.40.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>26,400</b>	<b>17,900</b>	<b>-8,500</b>	<b>-32.2%</b>
522.40.41.587	INSTRUCTORS (OUTSIDE)	30,000	15,000	-15,000	-50.0%
522.40.41.588	MISC REIMBURSABLE TRAINING	0	0	0	-
522.40.42.579	POSTAGE	0	0	0	-
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>30,000</b>	<b>15,000</b>	<b>-15,000</b>	<b>-50.0%</b>
522.40.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	30,000	15,000	-15,000	-50.0%
522.40.43.542	TRAVEL/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>30,000</b>	<b>15,000</b>	<b>-15,000</b>	<b>-50.0%</b>
522.40.45.622	PORTABLE SANITATION SERVICES	2,000	1,000	-1,000	-50.0%
	<b>TOTAL RENTAL SERVICE</b>	<b>2,000</b>	<b>1,000</b>	<b>-1,000</b>	<b>-50.0%</b>
522.40.48.701	MISC. EQUIP. MAINTENANCE	1,500	500	-1,000	-66.7%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>1,500</b>	<b>500</b>	<b>-1,000</b>	<b>-66.7%</b>
<b>522.40.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>63,500</b>	<b>31,500</b>	<b>-32,000</b>	<b>-50.4%</b>
	<b>TOTAL TRAINING</b>	<b>833,454</b>	<b>747,637</b>	<b>-85,817</b>	<b>-10.3%</b>

DIVISION: FACILITIES		2010	2011	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	8,318	6,239	-2,080	-25.0%
	OVERTIME HOURS	80	40	-40	-50.0%
	<b>TOTAL PAID HOURS</b>	<b>8,398</b>	<b>6,279</b>	<b>-2,120</b>	<b>-25.2%</b>
522.50.10.101	HOLIDAY / VACATION SELL-BACKS	2,133	0	-2,133	-100.0%
522.50.10.102	REGULAR SALARIES	257,504	159,565	-97,939	-38.0%
522.50.10.103	OVERTIME SALARIES	5,656	2,223	-3,433	-60.7%
522.50.10.109	WELLNESS INCENTIVE		500	500	-
<b>522.50.10</b>	<b>TOTAL SALARIES</b>	<b>265,293</b>	<b>162,288</b>	<b>-103,005</b>	<b>-38.8%</b>
522.50.20.131	LIFE INSURANCE	800	373	-428	-53.4%
522.50.20.132	LABOR & INDUSTRIES	8,104	8,341	237	2.9%
522.50.20.133	MEDICAL/DENTAL	30,761	20,384	-10,377	-33.7%
522.50.20.134	PENSIONS FULL TIME	13,581	8,039	-5,542	-40.8%
522.50.20.136	DEFERRED COMPENSATION	9,000	6,000	-3,000	-33.3%
522.50.20.138	MEDICARE	2,379	1,378	-1,001	-42.1%
522.50.20.139	SOCIAL SECURITY				
<b>522.50.20</b>	<b>TOTAL BENEFITS</b>	<b>64,625</b>	<b>44,514</b>	<b>-20,111</b>	<b>-31.1%</b>
522.50.31.262	BATTERIES	3,600	2,100	-1,500	-41.7%
522.50.31.272	UNIFORMS	816	450	-366	-44.9%
522.50.31.275	OFFICE SUPPLIES	0	0	0	-
522.50.31.287	GROUPS MAINT. SUPPLIES	1,688	800	-888	-52.6%
522.50.31.289	BLDG. MTLS & SUPPLIES	9,750	8,000	-1,750	-17.9%
522.50.31.290	CLEANING & SANITATION	17,500	17,500	0	0.0%
522.50.31.291	ELECTRICAL SUPPLIES	7,574	5,000	-2,574	-34.0%
522.50.31.292	PAINT & PAINTING SUPPLIES	2,525	1,700	-825	-32.7%
522.50.31.293	PLUMBING SUPPLIES	2,750	2,000	-750	-27.3%
522.50.31.294	MATTRESS REPLACEMENTS	0	0	0	-
522.50.31.295	NUTS/BOLTS/SCREWS	1,148	300	-848	-73.9%
522.50.31.331	HYDRANT/TEST PARTS	2,500	2,500	0	0.0%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>49,849</b>	<b>40,350</b>	<b>-9,499</b>	<b>-19.1%</b>
522.50.35.423	SHOP TOOLS	3,060	1,500	-1,560	-51.0%
522.50.35.424	GENERATORS	2,000	250	-1,750	-87.5%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>5,060</b>	<b>1,750</b>	<b>-3,310</b>	<b>-65.4%</b>
<b>522.50.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>54,909</b>	<b>42,100</b>	<b>-12,809</b>	<b>-23.3%</b>
522.50.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	2,000	1,000	-1,000	-50.0%
522.50.43.542	TRAVEL/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>2,000</b>	<b>1,000</b>	<b>-1,000</b>	<b>-50.0%</b>
522.50.41.600	ENGINEERING SERVICES	1,000	500	-500	-50.0%
522.50.41.601	ARCHITECTURAL SERVICES	1,000	500	-500	-50.0%
522.50.42.579	POSTAGE		0	0	-
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>2,000</b>	<b>1,000</b>	<b>-1,000</b>	<b>-50.0%</b>
522.50.45.621	MISC. EQUIP RENTAL	500	500	0	0.0%
	<b>TOTAL RENTAL SERVICES</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.0%</b>
522.50.48.701	MISC. EQUIP. MAINTENANCE	1,688	1,688	0	0.0%
522.50.48.709	APPLIANCE REPAIR/REPLACE	6,000	6,000	0	0.0%
522.50.48.710	GROUPS/FACILITIES MAINTENANCE	1,125	11,125	10,000	888.9%
522.50.48.711	CARPET CLEANING	4,500	4,500	0	0.0%
522.50.48.712	DOOR REPAIR	10,500	10,500	0	0.0%
522.50.48.713	ELECTRICAL REPAIR	574	574	0	0.0%
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	1,000	1,000	0	0.0%
522.50.48.717	TRAFFIC CONTROL/SIGNS	459	459	0	0.0%
522.50.48.718	WEED CONTROL	4,000	4,000	0	0.0%
522.50.48.719	ROOF/REPAIR	5,000	5,000	0	0.0%
522.50.48.720	CATCH BASIN CLEANING	3,544	3,544	0	0.0%
522.50.48.721	PEST CONTROL	2,531	2,531	0	0.0%
522.50.48.722	ALARM SYSTEMS REPAIR / MONITORING	6,000	6,000	0	0.0%
522.50.48.723	FIRE PROTECTION SYSTEMS REPAIR	9,958	9,958	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%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>62,839</b>	<b>72,839</b>	<b>10,000</b>	<b>15.9%</b>
522.50.49.752	HVAC CONTRACT	44,000	44,000	0	0.0%
522.50.49.762	JANITORIAL SERVICES	4,400	4,400	0	0.0%
522.50.49.758	GROUPS MAINT. CONTRACT	35,000	35,000	0	0.0%
	<b>TOTAL CONTRACT SERVICES</b>	<b>83,400</b>	<b>83,400</b>	<b>0</b>	<b>0.0%</b>
<b>522.50.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>150,739</b>	<b>158,739</b>	<b>8,000</b>	<b>5.3%</b>
	<b>TOTAL FACILITIES</b>	<b>535,566</b>	<b>407,641</b>	<b>-127,925</b>	<b>-23.9%</b>

DIVISION: FLEET MAINTENANCE		2010	2011	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	6,239	6,239	0	0.0%
	OVERTIME HOURS	120	60	-60	-50.0%
	<b>TOTAL PAID HOURS</b>	<b>6,359</b>	<b>6,299</b>	<b>-60</b>	<b>-0.9%</b>
522.60.10.101	HOLIDAY / VACATION SELL-BACKS	3,150	3,150	0	0.0%
522.60.10.102	REGULAR SALARIES	245,739	247,445	1,706	0.7%
522.60.10.103	OVERTIME SALARIES	8,483	4,280	-4,203	-49.6%
522.60.10.109	WELLNESS INCENTIVE		1,000	1,000	-
<b>522.60.10</b>	<b>TOTAL SALARIES</b>	<b>257,372</b>	<b>255,875</b>	<b>-1,497</b>	<b>-0.6%</b>
522.60.20.131	LIFE INSURANCE	816	643	-174	-21.3%
522.60.20.132	LABOR & INDUSTRIES	7,840	12,115	4,275	54.5%
522.60.20.133	MEDICAL/DENTAL	35,000	38,983	3,983	11.4%
522.60.20.134	PENSIONS FULL TIME	13,977	13,844	-133	-0.9%
522.60.20.136	DEFERRED COMPENSATION	9,000	9,000	0	0.0%
522.60.20.138	MEDICARE	3,755	2,272	-1,483	-39.5%
<b>522.60.20</b>	<b>TOTAL BENEFITS</b>	<b>70,388</b>	<b>76,857</b>	<b>6,469</b>	<b>9.2%</b>
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	1,800	0	0.0%
522.60.31.301	SHOP TOWELS/RAGS	850	850	0	0.0%
522.60.31.302	WELDING SUPPLIES	300	300	0	0.0%
522.60.31.303	OILS & LUBRICANTS	10,000	7,500	-2,500	-25.0%
522.60.31.305	MARINE	1,000	500	-500	-50.0%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>15,150</b>	<b>12,150</b>	<b>-3,000</b>	<b>-19.8%</b>
522.60.31.326	MISC. REPAIR PARTS	1,800	1,800	0	0.0%
522.60.31.333	AID CAR PARTS	3,500	3,500	0	0.0%
522.60.31.334	BATTERIES/AUTOMOTIVE	4,500	4,500	0	0.0%
522.60.31.335	LADDER TRUCK PARTS	7,500	7,500	0	0.0%
522.60.31.336	PUMPER PARTS	60,000	55,000	-5,000	-8.3%
522.60.31.337	STAFF VEHICLE PARTS	6,000	6,000	0	0.0%
522.60.31.338	TIRES/RIM	15,500	15,500	0	0.0%
522.60.31.345	MARINE PARTS	1,500	1,500	0	0.0%
	<b>TOTAL REPAIR PARTS</b>	<b>100,300</b>	<b>95,300</b>	<b>-5,000</b>	<b>-5.0%</b>
522.60.35.423	SHOP TOOLS	2,000	2,000	0	0.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.0%</b>
<b>522.60.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>117,450</b>	<b>109,450</b>	<b>-8,000</b>	<b>-6.8%</b>
522.60.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	6,000	3,000	-3,000	-50.0%
522.60.43.542	TRAVEL/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>6,000</b>	<b>3,000</b>	<b>-3,000</b>	<b>-50.0%</b>
522.60.41.589	LAB TESTING	3,000	3,000	0	0.0%
522.60.42.579	POSTAGE		0	0	-
522.60.49.590	TOWING	750	750	0	0.0%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>3,750</b>	<b>3,750</b>	<b>0</b>	<b>0.0%</b>
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	-
522.60.48.726	TIRE REPAIR AND ALIGNMENT		0	0	-
522.60.48.727	VEHICLE/MAINT	35,000	35,000	0	0.0%
522.60.48.728	VEHICLES/MAJOR OVERHAUL	0	0	0	-
522.60.48.730	WELDING	0	0	0	-
522.60.48.737	MARINE REPAIRS	5,500	5,500	0	0.0%
522.60.48.738	ACCIDENT REPAIRS	2,000	2,000	0	0.0%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>48,050</b>	<b>48,050</b>	<b>0</b>	<b>0.0%</b>
<b>522.60.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>57,800</b>	<b>54,800</b>	<b>-3,000</b>	<b>-5.2%</b>
	<b>TOTAL FLEET MAINTENANCE</b>	<b>503,010</b>	<b>496,981</b>	<b>-6,029</b>	<b>-1.2%</b>



DIVISION: INFO & COMMUNICATIONS		2010	2011	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	5,199	5,199	0	0.0%
	OVERTIME HOURS	360	120	-240	-66.7%
	<b>TOTAL PAID HOURS</b>	<b>5,559</b>	<b>5,319</b>	<b>-240</b>	<b>-4.3%</b>
522.85.10.101	HOLIDAY / VACATION SELL-BACKS	1,000	1,000	0	0.0%
522.85.10.102	REGULAR SALARIES	241,644	252,081	10,437	4.3%
522.85.10.103	OVERTIME SALARIES	19,280	7,328	-11,952	-62.0%
522.85.19.109	WELLNESS INCENTIVE		0	0	-
<b>522.85.10</b>	<b>TOTAL SALARIES</b>	<b>261,924</b>	<b>260,409</b>	<b>-1,515</b>	<b>-0.6%</b>
522.85.20.131	LIFE INSURANCE	797	650	-147	-18.4%
522.85.20.132	LABOR & INDUSTRIES	857	1,082	225	26.3%
522.85.20.133	MEDICAL/DENTAL	41,327	46,893	5,566	13.5%
522.85.20.134	PENSIONS FULL TIME	12,210	12,138	-72	-0.6%
522.85.20.136	DEFERRED COMPENSATION	7,500	7,500	0	0.0%
522.85.20.138	MEDICARE	3,613	3,764	151	4.2%
522.85.20.139	SOCIAL SECURITY		0	0	-
<b>522.85.20</b>	<b>TOTAL BENEFITS</b>	<b>66,304</b>	<b>72,027</b>	<b>5,723</b>	<b>8.6%</b>
522.85.31.275	OFFICE SUPPLIES				
522.85.31.297	COMPUTER SUPPLIES	10,000	10,000	0	0.0%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.0%</b>
522.85.31.339	RADIO REPAIR PARTS	6,000	6,000	0	0.0%
522.85.31.340	BATTERIES/RADIO	6,500	6,500	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	2,500	2,500	0	0.0%
	<b>TOTAL REPAIR PARTS</b>	<b>19,600</b>	<b>19,600</b>	<b>0</b>	<b>0.0%</b>
522.85.35.417	OFFICE MACHINES	2,000	2,000	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	1,000	0	0.0%
522.85.35.430	CLIENT SOFTWARE	3,400	3,400	0	0.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>7,400</b>	<b>7,400</b>	<b>0</b>	<b>0.0%</b>
<b>522.85.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>37,000</b>	<b>37,000</b>	<b>0</b>	<b>0.0%</b>
522.85.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	19,000	5,000	-14,000	-73.7%
522.85.43.542	TRAVEL/LODGING	0	0	0	-
	<b>TOTAL OUTSIDE TRAINING</b>	<b>19,000</b>	<b>5,000</b>	<b>-14,000</b>	<b>-73.7%</b>
522.85.41.571	ALPHA PAGERS/AIR CARDS	41,100	36,000	-5,100	-12.4%
522.85.41.592	SOFTWARE CUSTOMIZATION	1,000	1,000	0	0.0%
522.85.41.593	CONSULTANTS	10,000	10,000	0	0.0%
522.85.41.594	INTERNET CONNECTION	10,000	10,000	0	0.0%
522.85.41.595	800 ACCESS FEES	54,000	54,000	0	0.0%
522.85.41.614	VALLEYCOM DISPATCHING	339,764	0	-339,764	-100.0%
522.85.42.579	POSTAGE	0	0	0	-
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>455,864</b>	<b>111,000</b>	<b>-344,864</b>	<b>-75.7%</b>
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.	2,700	2,700	0	0.0%
522.85.48.736	RADIO T&M MAINT.	10,000	10,000	0	0.0%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>19,200</b>	<b>19,200</b>	<b>0</b>	<b>0.0%</b>
522.85.44.586	FILM/DEVELOPING	0	0	0	-
522.85.49.755	SOFTWARE CONTRACT	60,000	70,000	10,000	16.7%
522.85.49.756	TELEPHONE MAINT. CONTRACT	0	0	0	-
522.85.49.757	OFFICE EQUIPMENT CONTRACTS	6,668	6,668	0	0.0%
	<b>TOTAL CONTRACT SERVICES</b>	<b>66,668</b>	<b>76,668</b>	<b>10,000</b>	<b>15.0%</b>
<b>522.85.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>560,732</b>	<b>211,868</b>	<b>-348,864</b>	<b>-62.2%</b>
	<b>TOTAL INFO SYSTEMS</b>	<b>925,960</b>	<b>581,305</b>	<b>-344,655</b>	<b>-37.2%</b>

**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.
522.05.21.161	FOOD	Food provided at major incidents, day-long training sessions, business meetings, etc.
522.05.21.162	LEOFF 1 REIMBURSEMENT	Medical Insurance/Expenses and Long Term Care Insurance for retired LEOFF I employees.
522.05.21.163	EMPLOYEE ASSISTANCE	Health Ventures employee assistance program.
522.05.21.164	EMPLOYEE RECOGNITION	Expenses for employee recognition program and banquet.
522.05.31.261	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 Coordination - jointly funded with City, School District & 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.

<b>DIVISION: ADMINISTRATION</b>		
522.10.10.101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on employee input.
522.10.10.102	REGULAR SALARIES	Salaries for Church, Lawson, Knorr, Perry, Gentry, Franklin, Stevens, Rinehardt, and Roland.
522.10.10.103	OVERTIME SALARIES	Overtime for non-exempt staff.
522.10.20.131	LIFE INSURANCE	Life Insurance provided by employer.
522.10.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor & Industries.
522.10.20.133	MEDICAL/DENTAL	Medical and dental plans paid by employer.
522.10.20.134	PENSIONS FULL TIME	Employer share of pension plans.
522.10.20.136	DEFERRED COMPENSATION	\$250.00/month DEFERRED COMPENSATION plan.
522.10.20.138	MEDICARE	Medicare contribution paid by employer.
522.10.20.139	SOCIAL SECURITY	Social Security contribution paid by employer.
522.10.35.416	FURNITURE & FURNISHINGS	Furnishings for Finance & Administration.
522.10.35.417	OFFICE MACHINES	Office machines for Finance & Administration.
522.10.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Training and Conferences for Administrative Staff.
<b>DIVISION: OPERATIONS</b>		
522.20.10.101	HOLIDAY / VACATION SELL-BACKS	Per firefighter contract, firefighters can schedule holidays off or they can cash them out. Based upon historical costs.
522.20.10.102	REGULAR SALARIES	Chief of Ops, D/C Trackwell, 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).

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

<b>DIVISION: PREVENTION / INVESTIGATION</b>		
522.30.10.101	HOLIDAY / VACATION SELL-BACKS	Vacation/holiday sell-backs for employees per policy and contract. Based on historical.
522.30.10.102	REGULAR SALARIES	Employee salaries.
522.30.10.103	OVERTIME SALARIES	Overtime for investigations.
522.30.20.131	LIFE INSURANCE	Life insurance provided by Employer.
522.30.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.30.20.133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522.30.20.134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522.30.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month.
522.30.20.138	MEDICARE	Medicare contribution.
522.30.31.279	CODE BOOKS	IBC Code books; IFC & IBC annual updates; current editions of NFPA documents.
522.30.31.281	REFERENCE BOOKS	Includes all code handbooks, computer program manuals, and all UFC and Haz Mat regulations on disk.
522.30.31.283	SUPRA BOXES	A clearing account for supra boxes.
522.30.35.416	FURNITURE & FURNISHINGS	Misc. replacement of small furniture (e.g., office chairs, file cabinets, etc.).
522.30.35.420	PHOTO EQUIPMENT	Digital camera equipment.
522.30.35.434	INVESTIGATION EQUIPMENT	Investigation tools and equipment.
522.30.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Specialized training for inspection certifications or fire investigations.
522.30.44.586	FILM/DEVELOPING/DIGITAL DOCUMENTATION	Film purchase and processing costs for fire investigations.
522.30.44.601	INVESTIGATION SERVICES	As required for outside investigations.
522.30.48.701	MISC. EQUIP. MAINTENANCE	Maintenance of investigation equipment, camera, gas detectors, etc.
522.30.48.708	FLOW TEST GAUGES REPAIR	Calibrate gauges used for Certificates of Water Availability required for new developments.
522.30.48.760	CITY OF FEDERAL WAY M&O	Maintenance and Operating expenses for City Hall office space.
<b>DIVISION: PUBLIC EDUCATION</b>		
522.35.10.101	HOLIDAY / VACATION SELL-BACKS	Vacation 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.

<b>DIVISION: TRAINING</b>		
522.40.10.101	HOLIDAY / VACATION SELL-BACKS	Vacation/holiday sell-backs for employees per policy and contract. Based on historical.
522.40.10.102	REGULAR SALARIES	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.
<b>DIVISION: FACILITIES MAINTENANCE</b>		
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. MTLs & SUPPLIES	Miscellaneous building materials and supplies.
522.50.31.290	CLEANING & SANITATION	Station supplies (toilet paper/paper towels/soap).
522.50.31.291	ELECTRICAL SUPPLIES	Lighting, bulbs, and repairs.
522.50.31.292	PAINT & PAINTING SUPPLIES	Supplies to paint our facilities when necessary.
522.50.31.293	PLUMBING SUPPLIES	Valves, pipes, and fittings.
522.50.31.294	MATTRESS REPLACEMENTS	Mattresses needing replacement in Department stations.
522.50.31.295	NUTS/BOLTS/SCREWS	Small hardware.
522.50.31.331	HYDRANT/TEST PARTS	All equipment, glue, etc. used for testing our hydrants.
522.50.35.423	SHOP TOOLS	Tool replacement and upgrade.
522.50.35.424	GENERATORS	Station generator maintenance supplies.
522.50.41.600	ENGINEERING SERVICES	Minor Engineering Services.
522.50.41.601	ARCHITECTURAL SERVICES	Minor Architectural Services.
522.50.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Training for facilities personnel.
522.50.45.621	MISC. EQUIP RENTAL	Rental of equipment utilized in facilities work.
522.50.48.701	MISC. EQUIP. MAINTENANCE	Outside repair service.
522.50.48.709	APPLIANCE REPAIR/REPLACE	Repair or replace appliances
522.50.48.710	GROUNDS/FACILITIES MAINTENANCE	Repairs and upgrades via outside vendors.
522.50.48.711	CARPET CLEANING	Carpet, couch cleaning.
522.50.48.712	DOOR REPAIR	All bay door repairs.
522.50.48.713	ELECTRICAL REPAIR	Miscellaneous electrical repair and parts.
522.50.48.714	GLAZIER	Glass replacement.
522.50.48.715	LOCKSMITH	Keys, lock sets, etc.
522.50.48.716	PLUMBING	Professional plumbing services
522.50.48.717	TRAFFIC CONTROL/SIGNS	Stop light repair station ramps.
522.50.48.718	WEED CONTROL	Weed abatement at all properties.
522.50.48.719	ROOF/REPAIR	Repair of roofs at att Department facilities..
522.50.48.720	CATCH BASIN CLEANING	Catch basins & all drains/holding ponds.
522.50.48.721	PEST CONTROL	Ant and other pest control by outside vendor.
522.50.48.722	ALARM SYSTEMS REPAIR / MONITORING	Testing and monitoring all systems.
522.50.48.723	FIRE PROTECTION SYSTEMS REPAIR	Testing all systems.
522.50.48.724	PERMITS	For station upgrades, as well as annual for fuel farms, pressure vessels, etc.
522.50.48.732	GENERATORS	Annual station generator services.Fuel farms, pressure vessels, water tanks, etc.
522.50.49.752	HVAC CONTRACT	Contract services for Heating/Ventilation/Air Conditioning equipment.
522.50.49.758	GROUNDS MAINT. CONTRACT	Contract services for stations grounds maintenance.
522.50.49.762	JANITORIAL SERVICES	Contract to clean and maintain front offices at Headquarters

<b>DIVISION: FLEET MAINTENANCE</b>		
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 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.
<b>DIVISION: INFO &amp; COMMUNICATIONS</b>		
522.85.10.101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on employee input.
522.85.10.102	REGULAR SALARIES	Employee Salaries
522.85.10.103	OVERTIME SALARIES	Overtime for jobs that run past normal working hours.
522.85.20.131	LIFE INSURANCE	Life insurance provided by Employer.
522.85.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.85.20.133	MEDICAL/DENTAL	Medical and Dental plans paid by employer.
522.85.20.134	PENSIONS FULL TIME	Employer share of pension plans.
522.85.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month
522.85.20.138	MEDICARE	Medicare contribution paid by employer.
522.85.31.297	COMPUTER SUPPLIES	Purchased supplies, such as ribbons, disks, etc.
522.85.31.339	RADIO REPAIR PARTS	Parts for repair of radio systems.
522.85.31.340	BATTERIES/RADIO	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.



# **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	18,598,734	18,598,734	18,972,208
New Construction	255,311	87,459	74,654	75,000	75,000	75,000
Delinquent Taxes	(232,877)	(200,285)	(192,513)	(186,737)	(186,737)	(190,472)
Prior Year Levy Adjustments	0	0	0	0	0	0
<b>REVENUE - PROPERTY TAXES:</b>	<b>23,054,847</b>	<b>19,828,205</b>	<b>19,058,759</b>	<b>18,486,996</b>	<b>18,486,996</b>	<b>18,856,736</b>
Alternate Funding	-	-	-	-	-	-
<b>REVENUE - ALTERNATE FUNDING:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
KCEMS Basic Life	1,342,811	1,287,578	1,299,676	1,299,676	1,299,676	1,299,676
KCEMS Medic One Rent / Fuel	18,000	18,000	18,000	18,000	18,000	18,000
Valley Regional Contract as of 2009	783,067	623,732	614,032	614,032	614,032	614,032
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	7,500	7,500	7,500
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
<b>REVENUE - CONTRACTS / FEES:</b>	<b>2,511,057</b>	<b>2,316,489</b>	<b>2,278,887</b>	<b>2,278,887</b>	<b>2,278,887</b>	<b>2,278,887</b>
Interest Earned	300,000	150,000	150,000	150,000	150,000	150,000
Cellular Site Leases	75,000	75,000	117,000	117,000	117,000	117,000
Sale of Surplus Equipment	-	-	-	-	-	-
Miscellaneous Revenue/CPR & First Aid/JATC Rent	-	-	7,400	7,400	7,400	7,400
<b>REVENUE - MISCELLANEOUS REVENUE:</b>	<b>375,000</b>	<b>225,000</b>	<b>274,400</b>	<b>274,400</b>	<b>274,400</b>	<b>274,400</b>
<b>TOTAL REVENUES:</b>	<b>25,940,904</b>	<b>22,369,694</b>	<b>21,612,046</b>	<b>21,040,284</b>	<b>21,040,284</b>	<b>21,410,024</b>
<b>TOTAL OPERATING EXPENSES:</b>	<b>22,440,153</b>	<b>23,294,417</b>	<b>22,522,445</b>	<b>22,522,445</b>	<b>22,522,445</b>	<b>22,522,445</b>
NECESSARY INCREASE TO LONG TERM CARE RESERVES:	-					
NECESSARY INCREASE TO CASH ON HAND:	-					
<b>AVAILABLE FOR CAPITAL RESERVES:</b>	<b>3,500,751</b>	<b>(924,723)</b>	<b>(910,399)</b>	<b>(1,482,162)</b>	<b>(1,482,162)</b>	<b>(1,112,422)</b>
<b>PROJECTED FOR CAPITAL RESERVES:</b>	<b>\$1,016,613</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>BALANCE OF REVENUES VERSUS EXPENSES:</b>	<b>2,484,138</b>	<b>(924,723)</b>	<b>(910,399)</b>	<b>(1,482,162)</b>	<b>(1,482,162)</b>	<b>(1,112,422)</b>

This is based on the assumption that A/V's will reduce by another 3% in 2012, be flat in 2013, and perhaps we will see an increase of 2% in 2014. This does not include potential pro-rationing of the fire district's tax levy in 2013 or 2014 which will make these shortages worse.