

# South King Fire & Rescue



**2006**

**OPERATING AND CAPITAL BUDGET**

**FINAL**  
November 17, 2005

## INTRODUCTION

The Federal Way Fire Department, serving the Federal Way community as well as a portion of unincorporated King County, and King County Fire Protection District #26, serving the community of Des Moines, have been working together to provide emergency services for many years. On September 20, 2005, the voters of Des Moines approved the merger of King County Fire Protection District #26 into the Federal Way Fire Department. The new merged departments subsequently changed their name to South King Fire and Rescue.

This budget reflects the both departments operating as one fire district effective in January of 2006. It includes contractual increases mutually agreed to by the Board of Fire Commissioners and the IAFF Union representing all uniformed personnel. It also includes all programmatic costs and non-contractual employees' increases as projected for 2006. Finally, it includes all projected revenues that the merged department would anticipate receiving in 2006. This budget reflects an ongoing balance of providing the highest level of service to the citizens we protect, while at the same time keeping the budget within the statutory limits established for fire protection districts. This budget reflects maintaining the statutory limit of \$1.50 per \$1,000 of assessed valuation as is available to fire districts, which will necessitate ongoing Lid Lifts to counter the effects of the 1% limitation that has been imposed since Initiative 747 became the law in 2001. Both the Federal Way Fire Department and K.C.F.P.D. #26 are proud of the fact that our citizens have supported the departments by passing Lid Lifts in 2001, 2002, 2003, 2004, and 2005.

This budget process for 2006 has been driven by the Strategic Leadership Plan, and the goals identified therein, as well as by increases in employee compensation. The increases in the 2006 budget over that of 2005 include the following:

- Maintaining seven (7) engine companies with three (3) firefighters on board 24/7/365, as well as providing the community with two staffed aid cars 100% of the time and a 3<sup>rd</sup> staffed aid car approximately 75% of the time, as driven by the Strategic Leadership Plan.
- Meeting the increases in wages and benefits as agreed upon in the recently negotiated 2006-2008 contract in a merged environment with the firefighters and officers represented by IAFF Local #2024, as well as for all non-contract departmental employees.
- Continuing the implementation of the Joint IAFF/IAFC Wellness Fitness Initiative, as called for by the Strategic Leadership Plan, with the ongoing goal being that maintaining healthy employees will help to reduce our health care costs, which are projected at a 18% increase in the 2006 budget.
- Covering all transitional costs for the January of 2006 merger, including equipment, uniform, facilities and fleet costs.
- Maintaining full medical and dental coverage for all LEOFF 1 personnel, including Long Term Health Care coverage for those LEOFF 1 members who can be covered by insurance to reduce the liability for the fire district in the long term.

- Continuing to fund Capital Reserves for apparatus and facilities needs, as well as maintaining the necessary cash flow for the 1<sup>st</sup> Quarter of the year prior to property taxes being deposited.

It should also be noted here that a **bond issue** has been projected as a departmental need in the next few years in order to infuse the Capital reserves with additional needed funds (which would be necessary regardless of the potential merger), with the bond issue accommodating the following upgrades:

- Modification and upgrade to the Training Center at 1405 S.W. 312<sup>th</sup> Street. The goal would be to upgrade the center to be a “state-of-the-art” training center and classroom for our personnel, utilizing the recently acquired property on the west to side of the current property footprint.
- Modification and upgrade to Station #66 in the Woodmont area. This station is extremely old and needs a major renovation in order to serve the community regardless of the potential merger.
- The purchase of 2-Quint style apparatus. This would provide both pumper and ladder capabilities on either side of the fire district, which will assist in emergency deployments.
- Several other modifications and upgrades which would be included in the proposed bond issue, thus freeing up operational dollars for programmatic needs (i.e. AVL system to improve emergency dispatching for closest units; update all MDC’s; add storage areas to Station #63 and Station #62; etc.).

The plan for a proposed bond issue will be developed in 2006/2007 with the goal being to place before the voters in 2008.

On the revenue side, we have used 8.15% growth in Assessed valuation on existing properties as the basis for the 2006 revenue projections. This is a conservative estimate that compares to the increase in property values of over 5% in 2004. Final growth in assessed valuation will not be known until early December of 2005. The final levy rate will also be determined at that time, although we are projecting to collect at the full \$1.50 at this time. Property taxes on existing parcels are estimated at \$17,370,191 and new construction at \$280,342 for combined 2006 revenue (less projected delinquent taxes of \$176,505) of \$17,447,028.

## PROJECTED REVENUES

A detailed breakout of the 2006 projected revenues is shown on the following pages. Property taxes are based upon a projected Assessed Valuation of \$11,580,127,341. This is an increase of 8.15% on existing properties and new construction.

| <b>SOUTH KING FIRE AND RESCUE</b>                   |                   |
|---|-------------------|
| <b>2006 REVENUES</b>                                |                   |
| Property Taxes                                      | \$ 17,474,028     |
| KCEMS Basic Life                                    | \$ 762,342        |
| Des Moines, City Properties                         | \$ 20,262         |
| Des Moines, KCFD 2 Contract                         | \$ 58,102         |
| Des Moines, Leasehold Excise Tax                    | \$ 12,000         |
| Des Moines Sewer District                           | \$ 4,000          |
| Cellular/Radio Site Leases                          | \$ 52,000         |
| FMO Permit Fees                                     | \$ 59,500         |
| City Permit Fees                                    | \$ 86,000         |
| School District                                     | \$ 25,000         |
| WA State Parks                                      | \$ 773            |
| WA State Highways                                   | \$ 129            |
| State Trauma Grant                                  | \$ 1,200          |
| KCEMS Fuel  | \$ 300            |
| Interest Earned                                     | \$ 170,000        |
| Miscellaneous Revenue / Prior Year Levy Adjustments | \$ -              |
| Sale of Surplus Equipment                           | \$ -              |
| <b>TOTAL REVENUES</b>                               | <b>18,725,636</b> |

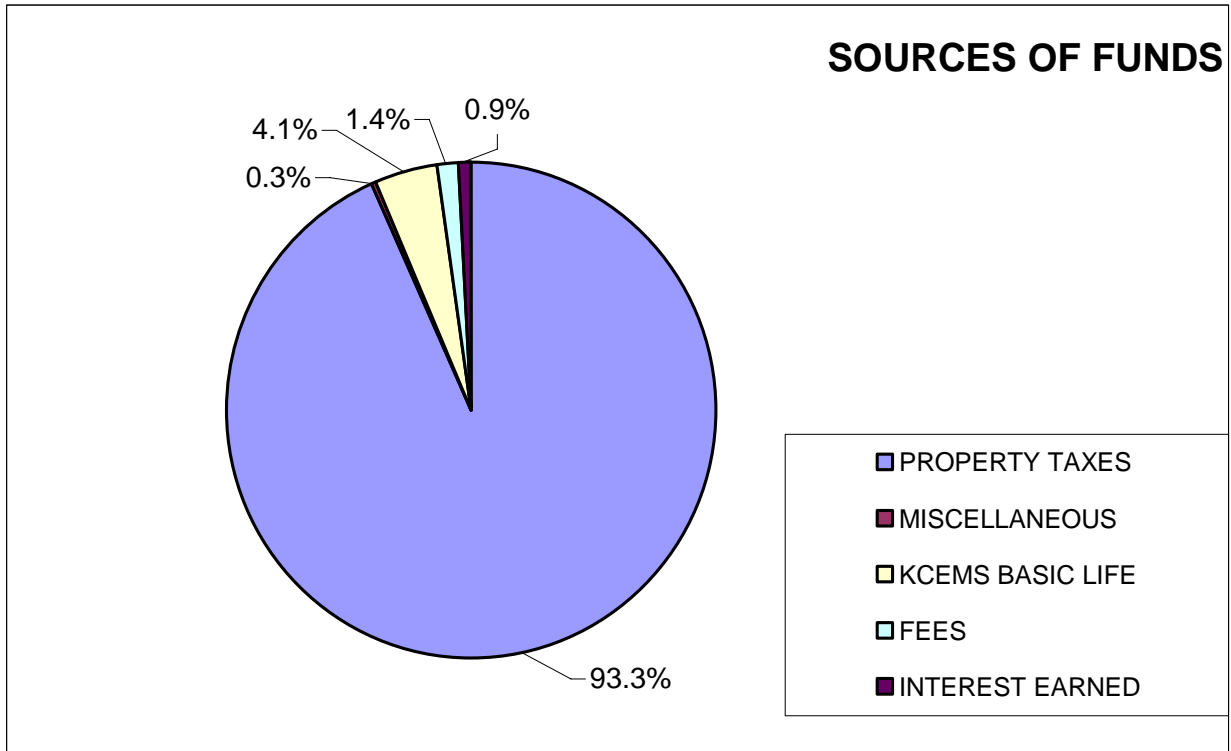
## PROJECTED BALANCE SHEET INFORMATION

The following information summarizes revenues, expenses and fund balances. January 1, 2006 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.

| TAX REVENUE REQUEST FOR 2006:            |                      |
|--|----------------------|
| BASE TAXES:                              | \$ 17,370,191        |
| NEW CONSTRUCTION:                        | \$ 280,342           |
| <b>TOTAL TAX REVENUE AVAILABLE:</b>      | <b>\$ 17,650,533</b> |
| AVAILABLE FUNDING, EXPENSES & RESERVES   |                      |
| TAX REVENUES:                            | \$ 17,650,533        |
| OTHER REVENUES:                          | \$ 1,075,103         |
| <b>TOTAL REVENUES:</b>                   | <b>\$ 18,725,636</b> |
| TOTAL OPERATING EXPENSES:                | \$ 17,648,452        |
| INCREASE IN LONG TERM CARE RESERVES:     | \$ -                 |
| INCREASE IN CASH ON HAND:                | \$ -                 |
| AVAILABLE FOR CAPITAL RESERVES:          | \$ 1,077,184         |
| PROJECTED FUND BALANCES AS OF 01/01/2006 |                      |
| GENERAL FUND ACCOUNT                     | \$ 744,558           |
| CAPITAL RESERVE                          | \$ 4,409,618         |
| CASH RESERVE                             | \$ 500,000           |
| LEOFF 1 LTC / SICK LEAVE RESERVE         | \$ 700,000           |
| <b>TOTAL FUNDS AVAILABLE:</b>            | <b>\$ 6,354,176</b>  |
| PROJECTED FUND BALANCES AS OF 01/01/2007 |                      |
| GENERAL FUND ACCOUNT                     | \$ 679,495           |
| CAPITAL RESERVE                          | \$ 4,624,624         |
| CASH RESERVE                             | \$ 500,000           |
| LEOFF 1 LTC / SICK LEAVE RESERVE         | \$ 700,000           |
| <b>TOTAL FUNDS AVAILABLE:</b>            | <b>\$ 6,504,119</b>  |

## SOURCES OF FUNDS

Property taxes remain the primary source of funding for the merged fire district at 93.3% of funding. This is actually a somewhat understated number since KCEMS Basic Life is also funded from property taxes that are levied by King County. KCEMS Basic Life represents BLS funding from the Medic One levy. Clearly, property taxes remain the primary source of fire department funding.



## OPERATING BUDGET

Total operating expenses at \$17,648,452 are projected in the merged environment for 2006. The primary factors influencing an increase that is above the rate of inflation includes healthcare insurance (for current and retired employees); the cost of living wage increase for departmental personnel, which has been established as a 4.4% increase based on the merged Union contract for 2006-2008; fully funding the IAFF/IAFC Wellness/Fitness Initiative; and the increased costs related to the merger such as LEOFF 1 cost increases, among others.

| <b>TOTAL DISTRICT EXPENSES</b>      | <b>2006</b>          |
|-------------------------------------|----------------------|
| <b>DESCRIPTION</b>                  | <b>BUDGET</b>        |
| REGULAR HOURS                       | \$ 363,155           |
| OVERTIME HOURS                      | \$ 14,501            |
| <b>TOTAL PAID HOURS</b>             | <b>\$ 377,656</b>    |
| WELLNESS INCENTIVE                  | \$ 20,000            |
| HOLIDAY SELL-BACKS                  | \$ 154,748           |
| REGULAR SALARIES                    | \$ 11,216,833        |
| OVERTIME SALARIES                   | \$ 659,049           |
| PREMIUM PAY                         | \$ 61,295            |
| <b>TOTAL SALARIES</b>               | <b>\$ 12,111,925</b> |
| <b>TOTAL EMPLOYEE BENEFITS</b>      | <b>\$ 3,165,295</b>  |
| MISCELLANEOUS SUPPLIES              | \$ 287,327           |
| REPAIR PARTS                        | \$ 100,650           |
| SMALL EQUIPMENT                     | \$ 80,381            |
| <b>TOTAL EQUIP. &amp; SUPPLIES</b>  | <b>\$ 468,358</b>    |
| OUTSIDE TRAINING / TRAVEL / LODGING | \$ 149,637           |
| RENTAL SERVICES                     | \$ 2,000             |
| MAINTENANCE SERVICES                | \$ 141,033           |
| MISCELLANEOUS SERVICES              | \$ 572,265           |
| CONTRACT SERVICES                   | \$ 111,760           |
| <b>TOTAL PURCHASED SERVICES</b>     | <b>\$ 976,695</b>    |
| <b>TOTAL DEBT SERVICE</b>           | <b>\$ 172,322</b>    |
| <b>TOTAL CONTINGENCY</b>            | <b>\$ 120,000</b>    |
| <b>TOTAL ELECTIONS / AUDIT</b>      | <b>\$ 119,500</b>    |
| <b>TOTAL COMMISSIONERS</b>          | <b>\$ 33,920</b>     |
| <b>TOTAL COMMISSIONERS PLANNING</b> | <b>\$ 1,240</b>      |
| <b>TOTAL FUEL &amp; LUBE</b>        | <b>\$ 97,500</b>     |
| <b>TOTAL INSURANCE</b>              | <b>\$ 98,000</b>     |
| <b>TOTAL UTILITIES</b>              | <b>\$ 283,696</b>    |
| <b>TOTAL DISTRICT EXPENSES</b>      | <b>\$ 17,648,452</b> |

## CAPITAL BUDGET

The capital budget for 2006 has been developed based upon the scheduled major capital equipment replacements and minor capital/facilities upgrades. Major capital equipment was brought current based upon better estimates for costs. In addition, there are several facilities upgrades that are needed to keep our facilities in top condition. The major capital items and facilities upgrades scheduled for 2006 include:

|                                       |                  |
|---------------------------------------|------------------|
| <b>APPARATUS/FLEET EXPENSES:</b>      | <b>\$68,345</b>  |
| <b>OPERATIONS EQUIPMENT EXPENSES:</b> | <b>\$111,214</b> |
| <b>INFORMATION SYSTEMS EXPENSES:</b>  | <b>\$134,793</b> |
| <b>FACILITIES EXPENSES:</b>           | <b>\$254,607</b> |
| <b>ACCREDITATION EXPENSES:</b>        | <b>54,000</b>    |
| <b>TOTAL</b>                          | <b>\$622,959</b> |

The Scheduled Operations Minor Capital Equipment (items typically under \$10,000 in value that are not specifically identified in the capital schedule) has been prioritized and budgeted at \$60,214 with an additional \$1,000 for Rescue Ropes for a total of \$61,214.

The total annual contribution of funds available for Capital Reserves in 2006 is estimated at \$1,077,184. Typically, the funds in excess of Revenue vs. Expenditures are placed in the Capital Reserves Fund to keep the Capital Replacement Schedule solvent for many years into the future. The anticipated Capital Reserves allocation for 2006 was estimated at \$646,344. Although this is an early prediction of the funds available, there will be an additional \$430,840 included based on the assumptions of this 2006 budget. However, as we get closer to the end of the year and we have more reliable assessment values and employee benefit expenses, I anticipate that this credit will decrease slightly.



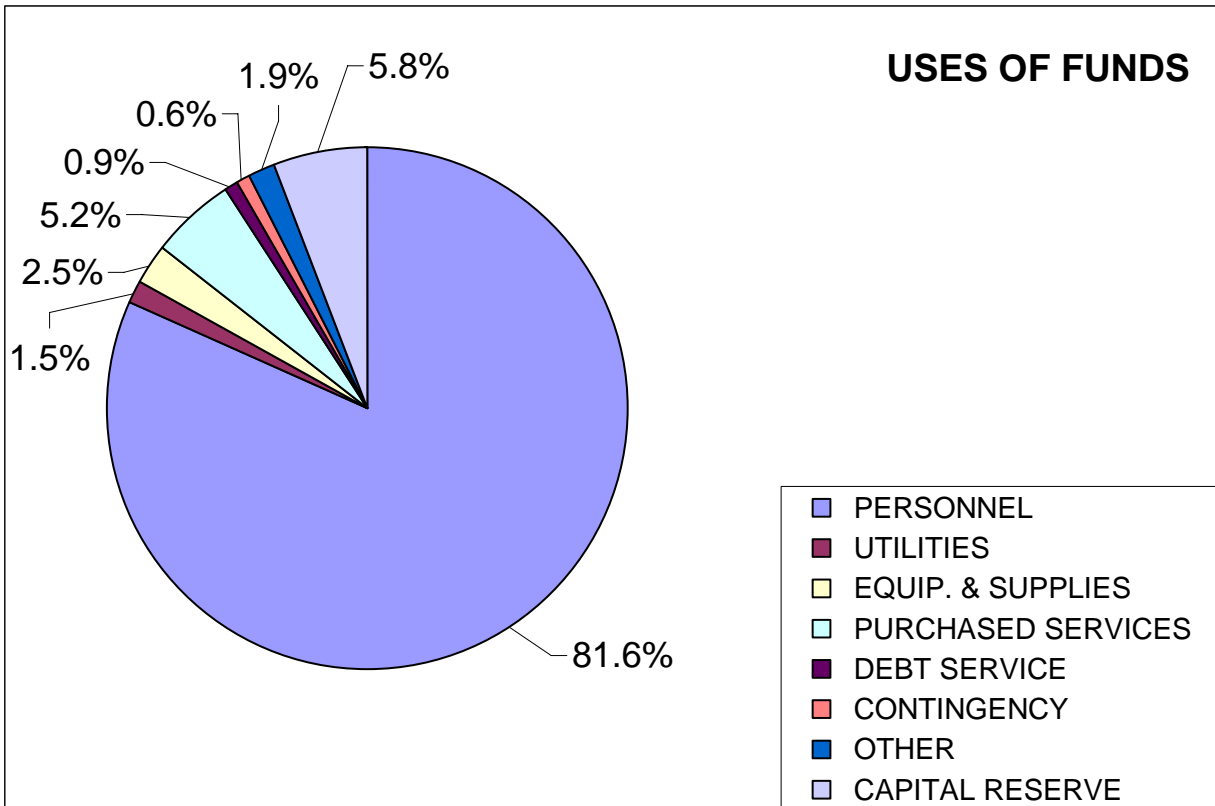
## 2006 CAPITAL PROJECTS

| <b>SCHEDULED MAJOR CAPITAL PROJECTS / EQUIPMENT</b> |                   |
|---|-------------------|
| TRUCK CHASSIS - DODGE (MAINT)                       | \$ 28,884         |
| TRUCK UTILITY BOX (MAINT)                           | \$ 12,313         |
| PICKUP - CHEV 2500 (MAINT)                          | \$ 27,148         |
| RESCUE ROPES  | \$ 1,000          |
| OPERATIONS EQUIPMENT                                | \$ 60,214         |
| NETWORK INFRASTRUCTURE                              | \$ 34,426         |
| LASER PRINTERS                                      | \$ 3,443          |
| P/C WORKSTATIONS                                    | \$ 30,850         |
| LAPTOP COMPUTERS                                    | \$ 9,625          |
| SERVER SOFTWARE                                     | \$ 6,170          |
| APPLICATION SOFTWARE                                | \$ 5,000          |
| ACCOUNTING SOFTWARE UPGRADES                        | \$ 20,000         |
| TELEPHONE UPGRADES                                  | \$ 8,000          |
| TECHNOLOGY FUND                                     | \$ 17,280         |
| STATION 61 ROOF                                     | \$ 22,953         |
| STATION 62 ROOF                                     | \$ 18,705         |
| STATION 61 SEPTIC / DRAIN FIELD                     | \$ 45,000         |
| ASPHALT REPAIR                                      | \$ 42,950         |
| FACILITIES ANNUAL MAINTENANCE                       | \$ 60,000         |
| <b>TOTAL</b>  | <b>\$ 453,960</b> |

| <b>ADDITIONAL CAPITAL PROJECTS / EQUIPMENT</b> |                |
|--|----------------|
| ACCREDITATION SOFTWARE                         | 54,000         |
| MAPPING PROJECT                                | 10,000         |
| STATION 64 REMODEL                             | 65,000         |
| FIVE-INCH HOSE                                 | 40,000         |
| <b>TOTAL</b>                                   | <b>169,000</b> |

## USES OF FUNDS

Personnel costs continue to dominate the uses of funds at 81.6%. This is to be expected since we are a service provider with low overhead and supply costs.



**Appendix A**

**DIVISIONAL OPERATING BUDGETS**

# South King Fire and Rescue

## 2006 Operating Budget (Listed by Divisions)

| DIVISION:        | GENERAL                             | 2006           |
|------------------|-------------------------------------|----------------|
| ACCT. CODE       | DESCRIPTION                         | BUDGET         |
| 522.05.21.161    | FOOD                                | 12,500         |
| 522.05.21.162    | LEOFF 1 REIMBURSEMENT               | 388,601        |
| 522.05.21.163    | EMPLOYEE ASSISTANCE                 | 10,000         |
| 522.05.21.164    | EMPLOYEE RECOGNITION                | 12,500         |
| <b>522.05.20</b> | <b>TOTAL BENEFITS</b>               | <b>423,601</b> |
| 522.05.30.261    | MISC. SUPPLIES                      | 5,000          |
| 522.05.30.275    | MISC STATIONERY/TONER               | 16,000         |
|                  | <b>TOTAL MISCELLANEOUS SUPPLIES</b> | <b>21,000</b>  |
| 522.05.33.381    | FUEL                                | 97,500         |
|                  | <b>TOTAL FUEL</b>                   | <b>97,500</b>  |
| 522.05.35.415    | HOUSE WARES                         | 1,500          |
|                  | <b>TOTAL SMALL EQUIPMENT</b>        | <b>1,500</b>   |
| <b>522.05.30</b> | <b>TOTAL EQUIP. &amp; SUPPLIES</b>  | <b>120,000</b> |
| 522.05.41.511    | AUDIT                               | 9,500          |
| 522.05.41.512    | ELECTIONS                           | 110,000        |
|                  | <b>TOTAL ELECTIONS/AUDIT</b>        | <b>119,500</b> |
| 522.05.44.574    | ATTORNEY/LEGAL                      | 48,000         |
| 522.05.44.575    | NEGOTIATIONS                        | 0              |
| 522.05.44.577    | INVESTMENT ADVISOR                  | 3,850          |
| 522.05.44.578    | HIRING/TESTING/INVESTIGATION        | 11,000         |
| 522.05.44.579    | POSTAGE                             | 29,400         |
| 522.05.44.580    | ADVERTISING & BID CO                | 1,500          |
| 522.05.44.581    | DUES & MEMBERSHIPS                  | 7,500          |
| 522.05.44.582    | TEMPORARY EMPLOYMENT                | 7,000          |
| 522.05.44.583    | PRINTING & BINDING                  | 5,500          |
| 522.05.44.584    | PUBLICATIONS                        | 3,000          |
| 522.05.44.585    | LICENSES                            | 1,000          |
| 522.05.44.586    | BANK FEES                           | 500            |
| 522.05.44.xxx    | ACCREDITATION                       | 10,000         |
| 522.05.44.593    | CONSULTANTS                         | 17,800         |
| 522.05.44.xxx    | PLANNING                            | 2,500          |
|                  | <b>TOTAL MISCELLANEOUS SERVICES</b> | <b>148,550</b> |
| 522.05.46.641    | INS./CASUALTY & LIAB.               | 80,000         |
| 522.05.46.642    | INS./LIFE & ACCIDENT                | 18,000         |
| 522.05.46.643    | EMPLOYMENT SECURITY                 | 0              |
|                  | <b>TOTAL INSURANCE</b>              | <b>98,000</b>  |
| 522.05.47.671    | ELECTRICITY                         | 89,200         |
| 522.05.47.672    | NATURAL GAS                         | 55,796         |
| 522.05.47.674    | TELEPHONE                           | 90,000         |
| 522.05.47.675    | WASTE DISPOSAL                      | 20,000         |
| 522.05.47.676    | WATER/SEWER                         | 14,200         |
| 522.05.47.677    | SURFACE WATER SYSTEM                | 14,500         |
|                  | <b>TOTAL UTILITIES</b>              | <b>283,696</b> |
| <b>522.05.40</b> | <b>TOTAL PURCHASED SERVICES</b>     | <b>649,746</b> |

# South King Fire and Rescue

## 2006 Operating Budget (Listed by Divisions)

|                  |                           |                  |
|------------------|---------------------------|------------------|
| 522.05.xx.xxx    | PROPERTY PAYMENTS         | 21,000           |
| 522.05.xx.xxx    | KCFD 2 CONTRACT           | 151,322          |
|                  | <b>TOTAL DEBT SERVICE</b> | <b>172,322</b>   |
| 522.05.50.791    | CONTINGENCY               | 120,000          |
| <b>522.05.50</b> | <b>TOTAL CONTINGENCY</b>  | <b>120,000</b>   |
|                  | <b>TOTAL GENERAL</b>      | <b>1,485,669</b> |

# South King Fire and Rescue

## 2006 Operating Budget (Listed by Divisions)

| DIVISION: ADMINISTRATION |                                     | 2006             |
|--------------------------|-------------------------------------|------------------|
| ACCT. CODE               | DESCRIPTION                         | BUDGET           |
|                          | REGULAR HOURS                       | 18,716           |
|                          | OVERTIME HOURS                      | 48               |
|                          | <b>TOTAL PAID HOURS</b>             | <b>18,764</b>    |
| 522.10.10.101            | HOLIDAY / VACATION SELL-BACKS       | 12,498           |
| 522.10.10.102            | REGULAR SALARIES                    | 844,131          |
| 522.10.10.103            | OVERTIME SALARIES                   | 1,965            |
| <b>522.10.10</b>         | <b>TOTAL SALARIES</b>               | <b>858,595</b>   |
| 522.10.20.131            | LIFE INSURANCE                      | 2,529            |
| 522.10.20.132            | LABOR & INDUSTRIES                  | 4,602            |
| 522.10.20.133            | MEDICAL/DENTAL                      | 88,739           |
| 522.10.20.134            | PENSIONS FULL TIME                  | 22,207           |
| 522.10.20.136            | DEFERRED COMPENSATION               | 10,800           |
| 522.10.20.138            | MEDICARE                            | 3,667            |
| 522.10.20.139            | SOCIAL SECURITY (Commissioners)     | 1,469            |
| <b>522.10.20</b>         | <b>TOTAL BENEFITS</b>               | <b>134,013</b>   |
| 522.10.35.416            | FURNITURE & FURNISHINGS             | 10,833           |
| 522.10.35.417            | OFFICE MACHINES                     | 500              |
|                          | <b>TOTAL SMALL EQUIPMENT</b>        | <b>11,333</b>    |
| <b>522.10.30</b>         | <b>TOTAL EQUIP. &amp; SUPPLIES</b>  | <b>11,333</b>    |
| 522.10.43.541            | OUTSIDE TRAINING / TRAVEL / LODGING | 35,500           |
|                          | <b>TOTAL OUTSIDE TRAINING</b>       | <b>35,500</b>    |
| 522.10.48.701            | MISC. EQUIP. MAINTENANCE            | 0                |
|                          | <b>TOTAL MAINTENANCE SERVICES</b>   | <b>0</b>         |
| <b>522.10.40</b>         | <b>TOTAL PURCHASED SERVICES</b>     | <b>35,500</b>    |
| 522.10.51.811            | DUES - COMMISSIONERS                | 6,720            |
| 522.10.51.812            | MEETINGS - COMMISSIONERS            | 19,200           |
| 522.10.51.813            | OUTSIDE TRAINING/MEETINGS           | 8,000            |
|                          | <b>TOTAL COMMISSIONERS</b>          | <b>33,920</b>    |
| 522.10.52.831            | MEETINGS                            | 240              |
| 522.10.52.832            | PLANNING                            | 1,000            |
|                          | <b>TOTAL COMM. PLANNING</b>         | <b>1,240</b>     |
| <b>522.10.50</b>         | <b>TOTAL COMMISSIONERS</b>          | <b>35,160</b>    |
|                          | <b>TOTAL ADMINISTRATION</b>         | <b>1,074,601</b> |

# South King Fire and Rescue

## 2006 Operating Budget (Listed by Divisions)

| <b>DIVISION:</b>  | <b>OPERATIONS</b>                   | <b>2006</b>      |
|-------------------|-------------------------------------|------------------|
| <b>ACCT. CODE</b> | <b>DESCRIPTION</b>                  | <b>BUDGET</b>    |
|                   | REGULAR HOURS                       | 294,528          |
|                   | OVERTIME HOURS                      | 10,775           |
|                   | <b>TOTAL PAID HOURS</b>             | <b>305,303</b>   |
| 522.20.10.109     | WELLNESS INCENTIVE                  | 20,000           |
| 522.20.10.101     | HOLIDAY / VACATION SELL-BACKS       | 130,000          |
| 522.20.10.102     | REGULAR SALARIES                    | 8,494,096        |
| 522.20.10.103     | OVERTIME SALARIES                   | 469,412          |
| <b>522.20.10</b>  | <b>TOTAL SALARIES</b>               | <b>9,113,507</b> |
|                   |                                     |                  |
| 522.20.20.131     | LIFE INSURANCE                      | 25,680           |
| 522.20.20.132     | LABOR & INDUSTRIES                  | 136,134          |
| 522.20.20.133     | MEDICAL/DENTAL                      | 1,359,433        |
| 522.20.20.134     | PENSIONS FULL TIME                  | 381,673          |
| 522.20.20.136     | DEFERRED COMPENSATION               | 141,600          |
| 522.20.20.138     | MEDICARE                            | 83,986           |
| <b>522.20.20</b>  | <b>TOTAL BENEFITS</b>               | <b>2,128,506</b> |
|                   |                                     |                  |
| 522.20.30.261     | MISC. SUPPLIES                      | 1,770            |
| 522.20.30.262     | BATTERIES/FLASHLIGHT                | 2,160            |
| 522.20.30.263     | BOOTS                               | 6,500            |
| 522.20.30.264     | BUNKER COATS & PANTS                | 45,000           |
| 522.20.30.265     | COVERALLS                           | 1,200            |
| 522.20.30.266     | EXT./POWDER                         | 600              |
| 522.20.30.267     | FLARES                              | 800              |
| 522.20.30.268     | GLOVES                              | 3,960            |
| 522.20.30.269     | HELMETS                             | 5,040            |
| 522.20.30.270     | MATERIAL (PROP PROT)                | 750              |
| 522.20.30.272     | UNIFORMS                            | 60,000           |
| 522.20.30.274     | PASSPORT                            | 600              |
|                   | <b>TOTAL MISCELLANEOUS SUPPLIES</b> | <b>128,380</b>   |
|                   |                                     |                  |
| 522.20.31.327     | B.A. REPAIR PARTS                   | 5,500            |
| 522.20.31.328     | EQUIP. REPAIR PARTS                 | 1,200            |
| 522.20.31.329     | EXT./HYDRO/REPAIR PARTS             | 1,250            |
| 522.20.31.330     | HOSE REPAIR PARTS                   | 450              |
|                   | <b>TOTAL REPAIR PARTS</b>           | <b>8,400</b>     |
|                   |                                     |                  |
| 522.20.35.411     | FIREFIGHTING EQUIP.                 | 17,400           |
| 522.20.35.412     | HAND TOOLS                          | 700              |
| 522.20.35.413     | COMPLEX MAPS                        | 7,000            |
|                   | <b>TOTAL SMALL EQUIPMENT</b>        | <b>25,100</b>    |
| <b>522.20.30</b>  | <b>TOTAL EQUIP. &amp; SUPPLIES</b>  | <b>161,880</b>   |
|                   |                                     |                  |
| 522.20.43.541     | OUTSIDE TRAINING / TRAVEL / LODGING | 48,300           |
|                   | <b>TOTAL OUTSIDE TRAINING</b>       | <b>48,300</b>    |
|                   |                                     |                  |

# South King Fire and Rescue

## 2006 Operating Budget (Listed by Divisions)

|                  |                                   |                   |
|------------------|-----------------------------------|-------------------|
| 522.20.48.701    | MISC. EQUIP/REPAIR                | 1,900             |
| 522.20.48.702    | B.A. HYDRO REPAIR                 | 250               |
| 522.20.48.703    | B.A. REPAIR                       | 800               |
| 522.20.48.704    | EXTINGUISH/HYDRO/REPAIR           | 1,250             |
| 522.20.48.705    | HOSE REPAIR                       | 1,200             |
| 522.20.48.706    | PROTECTIVE CLOTH. REPAIR          | 500               |
| 522.20.48.707    | COMPRES./BREATH. APP.             | 1,300             |
|                  | <b>TOTAL MAINTENANCE SERVICES</b> | <b>7,200</b>      |
| <b>522.20.40</b> | <b>TOTAL PURCHASED SERVICES</b>   | <b>55,500</b>     |
|                  | <b>TOTAL OPERATIONS</b>           | <b>11,459,394</b> |



# South King Fire and Rescue

## 2006 Operating Budget (Listed by Divisions)

| DIVISION:        | EMS                                 | 2006 BUDGET   |
|------------------|-------------------------------------|---------------|
| ACCT. CODE       | DESCRIPTION                         |               |
|                  | REGULAR HOURS                       | 0             |
|                  | OVERTIME HOURS                      | 220           |
|                  | <b>TOTAL PAID HOURS</b>             | <b>220</b>    |
| 522.24.10.101    | HOLIDAY / VACATION SELL-BACKS       | 0             |
| 522.24.10.102    | REGULAR SALARIES                    | 0             |
| 522.24.10.103    | OVERTIME SALARIES                   | 9,584         |
| <b>522.24.10</b> | <b>TOTAL SALARIES</b>               | <b>9,584</b>  |
| 522.24.20.131    | LIFE INSURANCE                      | 0             |
| 522.24.20.132    | LABOR & INDUSTRIES                  | 0             |
| 522.24.20.133    | MEDICAL/DENTAL                      | 0             |
| 522.24.20.134    | PENSIONS FULL TIME                  | 421           |
| 522.24.20.136    | DEFERRED COMPENSATION               | 0             |
| 522.24.20.138    | MEDICARE                            | 83            |
| <b>522.24.20</b> | <b>TOTAL BENEFITS</b>               | <b>504</b>    |
| 522.24.30.271    | MEDICAL SUPPLIES                    | 36,000        |
| 522.24.30.282    | DEFIBRILLATOR SUPPLIES              | 0             |
| 522.24.30.298    | DISEASE PREVENTION                  | 2,506         |
|                  | <b>TOTAL MISCELLANEOUS SUPPLIES</b> | <b>38,506</b> |
| 522.24.31.xxx    | <i>FUTURE CATEGORY (ALS/BLS)</i>    | 0             |
| 522.24.31.332    | DEFIBRILLATOR REPAIR PARTS          | 5,000         |
|                  | <b>TOTAL REPAIR PARTS</b>           | <b>5,000</b>  |
| 522.24.35.423    | SHOP TOOLS                          | 570           |
| 522.24.35.414    | MEDICAL EQUIPMENT                   | 2,600         |
|                  | <b>TOTAL SMALL EQUIPMENT</b>        | <b>3,170</b>  |
| <b>522.24.30</b> | <b>TOTAL EQUIP. &amp; SUPPLIES</b>  | <b>46,676</b> |
| 522.24.43.541    | OUTSIDE TRAINING / TRAVEL / LODGING | 5,200         |
|                  | <b>TOTAL OUTSIDE TRAINING</b>       | <b>5,200</b>  |
| 522.24.44.572    | INFECTIOUS WASTE DISPOSAL           | 150           |
| 522.24.44.xxx    | MEDICAL GASES                       | 600           |
| 522.24.44.587    | INSTRUCTORS (OUTSIDE)               | 13,000        |
|                  | <b>TOTAL MISCELLANEOUS SERVICES</b> | <b>13,750</b> |
| 522.24.48.701    | MISC. EQUIP MAINTENANCE             | 0             |
| 522.24.48.731    | DEFIBRILLATOR SERVICE               | 4,400         |
|                  | <b>TOTAL MAINTENANCE SERVICES</b>   | <b>4,400</b>  |
| 522.24.49.751    | DEFIB SERVICE CONTR.                | 0             |
|                  | <b>TOTAL CONTRACT SERVICES</b>      | <b>0</b>      |
| <b>522.24.40</b> | <b>TOTAL PURCHASED SERVICES</b>     | <b>23,350</b> |
|                  | <b>TOTAL EMS</b>                    | <b>80,114</b> |

# South King Fire and Rescue

## 2006 Operating Budget (Listed by Divisions)

| DIVISION:        | RESCUE                              | 2006 BUDGET   |
|------------------|-------------------------------------|---------------|
| ACCT. CODE       | DESCRIPTION                         |               |
|                  | REGULAR HOURS                       | 0             |
|                  | TRAINING OVERTIME HOURS             | 420           |
|                  | RESPONSE OVERTIME HOURS             | 120           |
|                  | TOTAL OVERTIME HOURS                | 540           |
|                  | TOTAL PAID HOURS                    | 540           |
| 522.22.10.103    | OVERTIME SALARIES                   | 23,525        |
| 522.22.10.107    | PREMIUM PAY                         | 19,988        |
| <b>522.22.10</b> | <b>TOTAL SALARIES</b>               | <b>43,513</b> |
| 522.22.20.134    | PENSIONS FULL TIME                  | 1,910         |
| <b>522.22.20</b> | <b>TOTAL BENEFITS</b>               | <b>1,910</b>  |
| 522.22.35.431    | RESCUE EQUIP                        | 5,800         |
|                  | TOTAL SMALL EQUIPMENT               | 5,800         |
| <b>522.22.30</b> | <b>TOTAL EQUIP. &amp; SUPPLIES</b>  | <b>5,800</b>  |
| 522.22.43.541    | OUTSIDE TRAINING / TRAVEL / LODGING | 4,500         |
|                  | TOTAL OUTSIDE TRAINING              | 4,500         |
| 522.22.48.701    | MISC. EQUIP. MAINTENANCE            | 1,600         |
|                  | TOTAL MAINTENANCE SERVICES          | 1,600         |
| <b>522.22.40</b> | <b>TOTAL PURCHASED SERVICES</b>     | <b>6,100</b>  |
|                  | <b>TOTAL RESCUE:</b>                | <b>57,323</b> |

# South King Fire and Rescue

## 2006 Operating Budget (Listed by Divisions)

| DIVISION: MARINE |                                     | 2006          |
|------------------|-------------------------------------|---------------|
| ACCT. CODE       | DESCRIPTION                         | BUDGET        |
|                  | REGULAR HOURS                       | 0             |
|                  | TRAINING OVERTIME HOURS             | 210           |
|                  | RESPONSE OVERTIME HOURS             | 0             |
|                  | TOTAL OVERTIME HOURS                | 210           |
|                  | TOTAL PAID HOURS                    | 210           |
| 522.27.10.103    | OVERTIME SALARIES                   | 9,149         |
| 522.27.10.107    | PREMIUM PAY                         | 19,988        |
| <b>522.27.10</b> | <b>TOTAL SALARIES</b>               | <b>29,136</b> |
| 522.27.20.134    | PENSIONS FULL TIME                  | 402           |
| <b>522.27.20</b> | <b>TOTAL BENEFITS</b>               | <b>402</b>    |
| 522.27.35.431    | MARINE EQUIP                        | 2,500         |
|                  | TOTAL SMALL EQUIPMENT               | 2,500         |
| <b>522.27.30</b> | <b>TOTAL EQUIP. &amp; SUPPLIES</b>  | <b>2,500</b>  |
| 522.27.43.541    | OUTSIDE TRAINING / TRAVEL / LODGING | 0             |
|                  | TOTAL OUTSIDE TRAINING              | 0             |
| 522.27.48.701    | MISC. EQUIP. MAINTENANCE            | 1,000         |
|                  | TOTAL MAINTENANCE SERVICES          | 1,000         |
| <b>522.27.40</b> | <b>TOTAL PURCHASED SERVICES</b>     | <b>1,000</b>  |
|                  | <b>TOTAL MARINE:</b>                | <b>33,038</b> |

# South King Fire and Rescue

## 2006 Operating Budget (Listed by Divisions)

| DIVISION: HEALTH & SAFETY |                                     | 2006           |
|---------------------------|-------------------------------------|----------------|
| ACCT. CODE                | DESCRIPTION                         | BUDGET         |
|                           | REGULAR HOURS                       | 0              |
|                           | OVERTIME HOURS                      | 522            |
|                           | <b>TOTAL PAID HOURS</b>             | <b>522</b>     |
| 522.23.10.102             | REGULAR SALARIES                    | 0              |
| 522.23.10.103             | OVERTIME SALARIES                   | 22,756         |
| <b>522.23.10</b>          | <b>TOTAL SALARIES</b>               | <b>22,756</b>  |
| 522.23.20.131             | LIFE INSURANCE                      | 0              |
| 522.23.20.132             | LABOR & INDUSTRIES                  | 0              |
| 522.23.20.133             | MEDICAL/DENTAL                      | 0              |
| 522.23.20.134             | PENSIONS FULL TIME                  | 0              |
| 522.23.20.136             | DEFERRED COMPENSATION               | 0              |
| 522.23.21.165             | PHYSICAL FITNESS                    | 16,000         |
| 522.23.21.166             | VACCINES                            | 13,416         |
| 522.23.21.167             | MEDICAL EXAMS (WELL/FIT INITIATIVE) | 70,800         |
| 522.23.21.xxx             | MEDICAL EXAMS (DUTY FITNESS)        | 1,200          |
| <b>522.23.20</b>          | <b>TOTAL BENEFITS</b>               | <b>101,416</b> |
| 522.23.31.328             | EQUIP/REPAIR PARTS                  | 600            |
|                           | <b>TOTAL REPAIR PARTS</b>           | <b>600</b>     |
| <b>522.23.30</b>          | <b>TOTAL EQUIP. &amp; SUPPLIES</b>  | <b>600</b>     |
| 522.23.44.587             | INSTRUCTORS (OUTSIDE)               | 0              |
| 522.23.48.701             | MISC. EQUIP. MAINTENANCE            | 1,750          |
|                           | <b>TOTAL MISCELLANEOUS SERVICES</b> | <b>1,750</b>   |
| <b>522.23.40</b>          | <b>TOTAL PURCHASED SERVICES</b>     | <b>1,750</b>   |
|                           |                                     |                |
|                           | <b>TOTAL HEALTH &amp; SAFETY</b>    | <b>126,522</b> |

# South King Fire and Rescue

## 2006 Operating Budget (Listed by Divisions)

| DIVISION:        | HAZARDOUS MATERIALS                 | 2006 BUDGET   |
|------------------|-------------------------------------|---------------|
| ACCT. CODE       | DESCRIPTION                         |               |
|                  | REGULAR HOURS                       | 0             |
|                  | TRAINING OVERTIME HOURS             | 360           |
|                  | RESPONSE OVERTIME HOURS             | 120           |
|                  | OVERTIME HOURS                      | 480           |
|                  | <b>TOTAL PAID HOURS</b>             | <b>480</b>    |
| 522.25.10.103    | OVERTIME SALARIES                   | 20,911        |
| 522.25.10.107    | PREMIUM PAY                         | 21,320        |
| <b>522.25.10</b> | <b>TOTAL SALARIES</b>               | <b>42,231</b> |
| 522.25.20.134    | PENSIONS FULL TIME                  | 918           |
| <b>522.25.20</b> | <b>TOTAL BENEFITS</b>               | <b>918</b>    |
| 522.25.35.418    | HAZ MAT PROTECTION                  | 3,600         |
| 522.25.35.419    | HAZ MAT TOOLS/EQUIP                 | 6,318         |
|                  | <b>TOTAL SMALL EQUIPMENT</b>        | <b>9,918</b>  |
| <b>522.25.30</b> | <b>TOTAL EQUIP. &amp; SUPPLIES</b>  | <b>9,918</b>  |
| 522.25.43.541    | OUTSIDE TRAINING / TRAVEL / LODGING | 3,504         |
|                  | <b>TOTAL OUTSIDE TRAINING</b>       | <b>3,504</b>  |
| 522.25.48.701    | MISC. EQUIP. MAINTENANCE            | 600           |
|                  | <b>TOTAL MAINTENANCE SERVICES</b>   | <b>600</b>    |
| <b>526.25.40</b> | <b>TOTAL PURCHASED SERVICES</b>     | <b>4,104</b>  |
|                  | <b>TOTAL HAZARDOUS MAT.</b>         | <b>57,171</b> |

# South King Fire and Rescue

## 2006 Operating Budget (Listed by Divisions)

| DIVISION:        | PREVENTION / INVESTIGATION          | 2006           |
|------------------|-------------------------------------|----------------|
| ACCT. CODE       | DESCRIPTION                         | BUDGET         |
|                  | REGULAR HOURS                       | 16,637         |
|                  | OVERTIME HOURS                      | 552            |
|                  | <b>TOTAL PAID HOURS</b>             | <b>17,189</b>  |
| 522.30.10.101    | HOLIDAY / VACATION SELL-BACKS       | 5,000          |
| 522.30.10.102    | REGULAR SALARIES                    | 678,579        |
| 522.30.10.103    | OVERTIME SALARIES                   | 39,872         |
| <b>522.30.10</b> | <b>TOTAL SALARIES</b>               | <b>723,451</b> |
| 522.30.20.131    | LIFE INSURANCE                      | 2,034          |
| 522.30.20.132    | LABOR & INDUSTRIES                  | 6,316          |
| 522.30.20.133    | MEDICAL/DENTAL                      | 91,380         |
| 522.30.20.134    | PENSIONS FULL TIME                  | 22,800         |
| 522.30.20.136    | DEFERRED COMPENSATION               | 9,600          |
| 522.30.20.138    | MEDICARE                            | 1,979          |
| <b>522.30.20</b> | <b>TOTAL BENEFITS</b>               | <b>134,110</b> |
| 522.30.30.273    | DISASTER SUPPLIES                   | 4,500          |
| 522.30.30.279    | CODE BOOKS                          | 4,000          |
| 522.30.30.281    | REFERENCE BOOKS                     | 500            |
| 522.30.30.283    | SUPRA BOXES                         | 0              |
|                  | <b>TOTAL MISCELLANEOUS SUPPLIES</b> | <b>9,000</b>   |
| 522.30.35.416    | FURNITURE & FURNISHINGS             | 600            |
| 522.30.35.420    | PHOTO EQUIPMENT                     | 300            |
| 522.30.35.434    | INVESTIGATION EQUIPMENT             | 750            |
|                  | <b>TOTAL SMALL EQUIPMENT</b>        | <b>1,650</b>   |
| <b>522.30.30</b> | <b>TOTAL EQUIP. &amp; SUPPLIES</b>  | <b>10,650</b>  |
| 522.30.43.541    | OUTSIDE TRAINING / TRAVEL / LODGING | 13,300         |
|                  | <b>TOTAL OUTSIDE TRAINING</b>       | <b>13,300</b>  |
| 522.30.44.586    | FILM/DEVELOPING                     | 1,100          |
| 522.30.44.593    | EMERGENCY MGT. COORDINATION         | 10,000         |
| 522.30.44.601    | INVESTIGATION SERVICES              | 0              |
|                  | <b>TOTAL MISCELLANEOUS SERVICES</b> | <b>11,100</b>  |
| 522.30.48.701    | MISC. EQUIP. MAINTENANCE            | 200            |
| 522.30.48.708    | FLOW TEST GAUGES REPAIR             | 150            |
| 522.30.48.760    | CITY OF FEDERAL WAY M&O             | 14,956         |
|                  | <b>TOTAL MAINTENANCE SERVICES</b>   | <b>15,306</b>  |
| <b>522.30.40</b> | <b>TOTAL PURCHASED SERVICES</b>     | <b>39,706</b>  |
|                  | <b>TOTAL PREVENTION</b>             | <b>907,916</b> |

# South King Fire and Rescue

## 2006 Operating Budget (Listed by Divisions)

| DIVISION: PUBLIC EDUCATION |                                     | 2006           |
|----------------------------|-------------------------------------|----------------|
| ACCT. CODE                 | DESCRIPTION                         | BUDGET         |
|                            | REGULAR HOURS                       | 6,239          |
|                            | OVERTIME HOURS                      | 264            |
|                            | <b>TOTAL PAID HOURS</b>             | <b>6,503</b>   |
| 522.35.10.101              | HOLIDAY / VACATION SELL-BACKS       | 0              |
| 522.35.10.102              | REGULAR SALARIES                    | 199,638        |
| 522.35.10.103              | OVERTIME SALARIES                   | 10,810         |
| <b>522.35.10</b>           | <b>TOTAL SALARIES</b>               | <b>210,448</b> |
| 522.35.20.131              | LIFE INSURANCE                      | 600            |
| 522.35.20.132              | LABOR & INDUSTRIES                  | 717            |
| 522.35.20.133              | MEDICAL/DENTAL                      | 27,247         |
| 522.35.20.134              | PENSIONS FULL TIME                  | 5,434          |
| 522.35.20.136              | DEFERRED COMPENSATION               | 3,600          |
| 522.35.20.138              | MEDICARE                            | 3,104          |
| <b>522.35.20</b>           | <b>TOTAL BENEFITS</b>               | <b>40,701</b>  |
| 522.35.30.278              | AUDIO/VISUAL AIDS                   | 1,000          |
| 522.35.30.285              | CHEMICALS                           | 75             |
| 522.35.30.286              | EDUCATIONAL PROGRAM SUPPLIES        | 10,000         |
|                            | <b>TOTAL MISCELLANEOUS SUPPLIES</b> | <b>11,075</b>  |
| 522.35.35.412              | HAND TOOLS                          | 50             |
|                            | <b>TOTAL SMALL EQUIPMENT</b>        | <b>50</b>      |
| <b>522.35.30</b>           | <b>TOTAL EQUIP. &amp; SUPPLIES</b>  | <b>11,125</b>  |
| 522.35.43.541              | OUTSIDE TRAINING / TRAVEL / LODGING | 3,750          |
|                            | <b>TOTAL OUTSIDE TRAINING</b>       | <b>3,750</b>   |
| 522.35.44.597              | EDUCATIONAL PROGRAMS                | 29,000         |
| 522.35.44.602              | CERT PROGRAM                        | 3,000          |
| 522.35.44.603              | SPECIAL PROGRAMS                    | 0              |
|                            | <b>TOTAL MISCELLANEOUS SERVICES</b> | <b>32,000</b>  |
| 522.35.48.701              | MISC. EQUIP. MAINTENANCE            | 600            |
|                            | <b>TOTAL MAINTENANCE SERVICES</b>   | <b>600</b>     |
| <b>522.35.40</b>           | <b>TOTAL PURCHASED SERVICES</b>     | <b>36,350</b>  |
|                            | <b>TOTAL PUBLIC EDUCATION</b>       | <b>298,624</b> |

# South King Fire and Rescue

## 2006 Operating Budget (Listed by Divisions)

| DIVISION: TRAINING |                                     | 2006           |
|--------------------|-------------------------------------|----------------|
| ACCT. CODE         | DESCRIPTION                         | BUDGET         |
|                    | REGULAR HOURS                       | 10,398         |
|                    | OVERTIME HOURS                      | 170            |
|                    | <b>TOTAL PAID HOURS</b>             | <b>10,568</b>  |
| 522.40.10.101      | HOLIDAY / VACATION SELL-BACKS       | 2,000          |
| 522.40.10.102      | REGULAR SALARIES                    | 444,725        |
| 522.40.10.103      | OVERTIME SALARIES                   | 10,784         |
| <b>522.40.10</b>   | <b>TOTAL SALARIES</b>               | <b>457,508</b> |
| 522.40.20.131      | LIFE INSURANCE                      | 1,332          |
| 522.40.20.132      | LABOR & INDUSTRIES                  | 5,101          |
| 522.40.20.133      | MEDICAL/DENTAL                      | 49,612         |
| 522.40.20.134      | PENSIONS FULL TIME                  | 19,233         |
| 522.40.20.136      | DEFERRED COMPENSATION               | 6,000          |
| 522.40.20.138      | MEDICARE                            | 3,694          |
| <b>522.40.20</b>   | <b>TOTAL BENEFITS</b>               | <b>84,972</b>  |
| 522.40.30.261      | MISC. SUPPLIES                      | 5,000          |
| 522.40.30.277      | AUDIO/VISUAL FILMS                  | 5,000          |
| 522.40.30.278      | AUDIO/VISUAL AIDS                   | 1,200          |
| 522.40.30.281      | REFERENCE BOOKS                     | 1,000          |
|                    | <b>TOTAL MISCELLANEOUS SUPPLIES</b> | <b>12,200</b>  |
| 522.40.35.411      | FIREFIGHTING EQUIP.                 | 3,000          |
| 522.40.35.416      | FURNITURE & FURNISHINGS             | 300            |
| 522.40.35.417      | OFFICE MACHINES                     | 200            |
| 522.40.35.421      | AUDIO/VISUAL EQUIP                  | 1,000          |
|                    | <b>TOTAL SMALL EQUIPMENT</b>        | <b>4,500</b>   |
| <b>522.40.30</b>   | <b>TOTAL EQUIP. &amp; SUPPLIES</b>  | <b>16,700</b>  |
| 522.40.43.541      | OUTSIDE TRAINING / TRAVEL / LODGING | 14,500         |
| 522.40.43.544      | SCHOOLS/MISC                        | 3,000          |
|                    | <b>TOTAL OUTSIDE TRAINING</b>       | <b>17,500</b>  |
| 522.40.44.587      | INSTRUCTORS (OUTSIDE)               | 37,000         |
|                    | <b>TOTAL MISCELLANEOUS SERVICES</b> | <b>37,000</b>  |
| 522.40.45.622      | PORTABLE SANITATION SERVICES        | 1,500          |
|                    | <b>TOTAL RENTAL SERVICE</b>         | <b>1,500</b>   |
| 522.40.48.701      | MISC. EQUIP. MAINTENANCE            | 1,000          |
|                    | <b>TOTAL MAINTENANCE SERVICES</b>   | <b>1,000</b>   |
| <b>522.40.40</b>   | <b>TOTAL PURCHASED SERVICES</b>     | <b>57,000</b>  |
|                    | <b>TOTAL TRAINING</b>               | <b>616,180</b> |



# South King Fire and Rescue

## 2006 Operating Budget (Listed by Divisions)

| DIVISION:        | FACILITIES                          | 2006 BUDGET    |
|------------------|-------------------------------------|----------------|
| ACCT. CODE       | DESCRIPTION                         |                |
|                  | REGULAR HOURS                       | 6,239          |
|                  | OVERTIME HOURS                      | 60             |
|                  | <b>TOTAL PAID HOURS</b>             | <b>6,299</b>   |
| 522.50.10.101    | HOLIDAY / VACATION SELL-BACKS       | 3,700          |
| 522.50.10.102    | REGULAR SALARIES                    | 202,646        |
| 522.50.10.103    | OVERTIME SALARIES                   | 3,488          |
| <b>522.50.10</b> | <b>TOTAL SALARIES</b>               | <b>209,834</b> |
| 522.50.20.131    | LIFE INSURANCE                      | 606            |
| 522.50.20.132    | LABOR & INDUSTRIES                  | 4,816          |
| 522.50.20.133    | MEDICAL/DENTAL                      | 26,941         |
| 522.50.20.134    | PENSIONS FULL TIME                  | 5,083          |
| 522.50.20.136    | DEFERRED COMPENSATION               | 3,600          |
| 522.50.20.138    | MEDICARE                            | 0              |
| <b>522.50.20</b> | <b>TOTAL BENEFITS</b>               | <b>41,046</b>  |
| 522.50.30.272    | UNIFORMS                            | 816            |
| 522.50.30.289    | BLDG. MTLs & SUPPLIES               | 9,000          |
| 522.50.30.290    | CLEANING & SANITATION               | 16,650         |
| 522.50.30.291    | ELECTRICAL SUPPLIES                 | 7,574          |
| 522.50.30.292    | PAINT & PAINTING SUPPLIES           | 2,525          |
| 522.50.30.293    | PLUMBING SUPPLIES                   | 1,951          |
| 522.50.30.294    | MATTRESS REPLACEMENTS               | 2,813          |
| 522.50.30.295    | NUTS/BOLTS/SCREWS                   | 1,148          |
| 522.50.30.262    | BATTERIES                           | 3,600          |
| 522.50.30.287    | GROUNDS MAINT. SUPPLIES             | 1,688          |
| 522.50.30.331    | HYDRANT/TEST PARTS                  | 2,500          |
|                  | <b>TOTAL MISCELLANEOUS SUPPLIES</b> | <b>50,262</b>  |
| 522.50.35.423    | SHOP TOOLS                          | 3,060          |
| 522.50.35.424    | GENERATORS                          | 2,000          |
|                  | <b>TOTAL SMALL EQUIPMENT</b>        | <b>5,060</b>   |
| <b>522.50.30</b> | <b>TOTAL EQUIP. &amp; SUPPLIES</b>  | <b>55,322</b>  |
| 522.50.43.541    | OUTSIDE TRAINING / TRAVEL / LODGING | 0              |
|                  | <b>TOTAL OUTSIDE TRAINING</b>       | <b>0</b>       |
| 522.50.44.599    | ARCHITECTURAL SERVICES              | 1,000          |
| 522.50.44.600    | ENGINEERING SERVICES                | 1,000          |
|                  | <b>TOTAL MISCELLANEOUS SERVICES</b> | <b>2,000</b>   |
| 522.50.45.621    | MISC. EQUIP RENTAL                  | 500            |
|                  | <b>TOTAL RENTAL SERVICES</b>        | <b>500</b>     |

# South King Fire and Rescue

## 2006 Operating Budget (Listed by Divisions)

|                  |                                   |                |
|------------------|-----------------------------------|----------------|
| 522.50.48.701    | MISC. EQUIP. MAINTENANCE          | 1,688          |
| 522.50.48.709    | APPLIANCE REPAIR/REPLACE          | 6,000          |
| 522.50.48.710    | GROUNDS MAINTENANCE               | 1,125          |
| 522.50.48.711    | CARPET CLEANING                   | 1,710          |
| 522.50.48.712    | DOOR REPAIR                       | 6,750          |
| 522.50.48.713    | ELECTRICAL REPAIR                 | 574            |
| 522.50.48.714    | GLAZIER                           | 1,148          |
| 522.50.48.715    | LOCKSMITH                         | 287            |
| 522.50.48.716    | PLUMBING                          | 2,250          |
| 522.50.48.717    | TRAFFIC CONTROL/SIGNS             | 459            |
| 522.50.48.718    | WEED CONTROL                      | 1,500          |
| 522.50.48.719    | ROOF/REPAIR                       | 5,000          |
| 522.50.48.720    | CATCH BASIN CLEANING              | 3,544          |
| 522.50.48.721    | PEST CONTROL                      | 2,531          |
| 522.50.48.722    | ALARM SYSTEMS REPAIR / MONITORING | 2,800          |
| 522.50.48.723    | FIRE PROTECTION SYSTEMS REPAIR    | 2,000          |
| 522.50.48.724    | PERMITS                           | 563            |
| 522.50.48.732    | GENERATORS                        | 3,500          |
|                  | <b>TOTAL MAINTENANCE SERVICES</b> | <b>43,427</b>  |
| 522.50.49.752    | HVAC CONTRACT                     | 41,000         |
| 522.50.49.758    | GROUNDS MAINT. CONTRACT           | 30,000         |
|                  | <b>TOTAL CONTRACT SERVICES</b>    | <b>71,000</b>  |
| <b>522.50.40</b> | <b>TOTAL PURCHASED SERVICES</b>   | <b>116,927</b> |
|                  | <b>TOTAL FACILITIES</b>           | <b>423,129</b> |

# South King Fire and Rescue

## 2006 Operating Budget (Listed by Divisions)

| DIVISION:        | FLEET MAINTENANCE                   | 2006           |
|------------------|-------------------------------------|----------------|
| ACCT. CODE       | DESCRIPTION                         | BUDGET         |
|                  | REGULAR HOURS                       | 6,239          |
|                  | OVERTIME HOURS                      | 60             |
|                  | <b>TOTAL PAID HOURS</b>             | <b>6,299</b>   |
| 522.60.10.101    | HOLIDAY / VACATION SELL-BACKS       | 1,550          |
| 522.60.10.102    | REGULAR SALARIES                    | 213,900        |
| 522.60.10.103    | OVERTIME SALARIES                   | 3,488          |
| <b>522.60.10</b> | <b>TOTAL SALARIES</b>               | <b>218,938</b> |
|                  |                                     |                |
| 522.60.20.131    | LIFE INSURANCE                      | 645            |
| 522.60.20.132    | LABOR & INDUSTRIES                  | 4,816          |
| 522.60.20.133    | MEDICAL/DENTAL                      | 35,133         |
| 522.60.20.134    | PENSIONS FULL TIME                  | 5,392          |
| 522.60.20.136    | DEFERRED COMPENSATION               | 3,600          |
| 522.60.20.138    | MEDICARE                            | 1,993          |
| <b>522.60.20</b> | <b>TOTAL BENEFITS</b>               | <b>51,578</b>  |
|                  |                                     |                |
| 522.60.30.272    | UNIFORMS                            | 1,050          |
| 522.60.30.299    | CLEANERS & FLUIDS                   | 1,750          |
| 522.60.30.301    | SHOP TOWELS/RAGS                    | 850            |
| 522.60.30.302    | WELDING SUPPLIES                    | 300            |
| 522.60.30.303    | OILS & LUBRICANTS                   | 7,500          |
|                  | <b>TOTAL MISCELLANEOUS SUPPLIES</b> | <b>11,450</b>  |
|                  |                                     |                |
| 522.60.31.326    | MISC. REPAIR PARTS                  | 1,750          |
| 522.60.31.333    | AID CAR PARTS                       | 2,000          |
| 522.60.31.334    | BATTERIES/AUTOMOTIVE                | 1,200          |
| 522.60.31.335    | LADDER TRUCK PARTS                  | 7,500          |
| 522.60.31.336    | PUMPER PARTS                        | 40,000         |
| 522.60.31.337    | STAFF VEHICLE PARTS                 | 4,600          |
| 522.60.31.338    | TIRES/RIM                           | 10,000         |
|                  | <b>TOTAL REPAIR PARTS</b>           | <b>67,050</b>  |
|                  |                                     |                |
| 522.60.35.423    | SHOP TOOLS                          | 2,000          |
|                  | <b>TOTAL SMALL EQUIPMENT</b>        | <b>2,000</b>   |
| <b>522.60.30</b> | <b>TOTAL EQUIP. &amp; SUPPLIES</b>  | <b>80,500</b>  |
|                  |                                     |                |
| 522.60.43.541    | OUTSIDE TRAINING / TRAVEL / LODGING | 8,000          |
|                  | <b>TOTAL OUTSIDE TRAINING</b>       | <b>8,000</b>   |
|                  |                                     |                |
| 522.60.44.589    | LAB TESTING                         | 2,000          |
| 522.60.44.590    | TOWING                              | 750            |
|                  | <b>TOTAL MISCELLANEOUS SERVICES</b> | <b>2,750</b>   |
|                  |                                     |                |

# South King Fire and Rescue

## 2006 Operating Budget (Listed by Divisions)

|                  |                                   |                |
|------------------|-----------------------------------|----------------|
| 522.60.48.701    | MISC. EQUIP. MAINTENANCE          | 2,000          |
| 522.60.48.727    | VEHICLE/MAINT                     | 40,250         |
| 522.60.48.728    | VEHICLES/MAJOR OVERHAUL           | 0              |
|                  | ACCIDENT REPAIRS                  |                |
| 522.60.48.729    | WASTE DISPOSAL                    | 1,000          |
| 522.60.48.730    | WELDING                           | 0              |
|                  | <b>TOTAL MAINTENANCE SERVICES</b> | <b>43,250</b>  |
| <b>522.60.40</b> | <b>TOTAL PURCHASED SERVICES</b>   | <b>54,000</b>  |
|                  | <b>TOTAL FLEET MAINTENANCE</b>    | <b>405,017</b> |

# South King Fire and Rescue

## 2006 Operating Budget (Listed by Divisions)

| DIVISION: INFO & COMMUNICATIONS |                                     | 2006           |
|---------------------------------|-------------------------------------|----------------|
| ACCT. CODE                      | DESCRIPTION                         | BUDGET         |
|                                 | REGULAR HOURS                       | 4,159          |
|                                 | OVERTIME HOURS                      | 600            |
|                                 | <b>TOTAL PAID HOURS</b>             | <b>4,759</b>   |
| 522.85.10.101                   | HOLIDAY / VACATION SELL-BACKS       | 0              |
| 522.85.10.102                   | REGULAR SALARIES                    | 139,118        |
| 522.85.10.103                   | OVERTIME SALARIES                   | 33,305         |
| <b>522.85.10</b>                | <b>TOTAL SALARIES</b>               | <b>172,422</b> |
| 522.85.20.131                   | LIFE INSURANCE                      | 417            |
| 522.85.20.132                   | LABOR & INDUSTRIES                  | 478            |
| 522.85.20.133                   | MEDICAL/DENTAL                      | 11,357         |
| 522.85.20.134                   | PENSIONS FULL TIME                  | 4,915          |
| 522.85.20.136                   | DEFERRED COMPENSATION               | 2,400          |
| 522.85.20.138                   | MEDICARE                            | 2,052          |
| <b>522.85.20</b>                | <b>TOTAL BENEFITS</b>               | <b>21,619</b>  |
| 522.85.30.297                   | COMPUTER SUPPLIES                   | 5,454          |
|                                 | <b>TOTAL MISCELLANEOUS SUPPLIES</b> | <b>5,454</b>   |
| 522.85.31.339                   | RADIO REPAIR PARTS                  | 6,000          |
| 522.85.31.340                   | BATTERIES/RADIO                     | 6,500          |
| 522.85.31.341                   | NETWORK INFRASTRUCTURE PARTS        | 3,200          |
| 522.85.31.342                   | COMPUTER/PRINTER/MONITOR PARTS      | 1,400          |
| 522.85.31.343                   | PHONE REPAIR PARTS                  | 2,500          |
|                                 | <b>TOTAL REPAIR PARTS</b>           | <b>19,600</b>  |
| 522.85.35.417                   | OFFICE MACHINES                     | 2,000          |
| 522.85.35.423                   | SHOP TOOLS                          | 1,000          |
| 522.85.35.426                   | RADIOS/PAGERS                       | 400            |
| 522.85.35.429                   | SERVER SOFTWARE                     | 1,000          |
| 522.85.35.430                   | CLIENT SOFTWARE                     | 3,400          |
|                                 | <b>TOTAL SMALL EQUIPMENT</b>        | <b>7,800</b>   |
| <b>522.85.30</b>                | <b>TOTAL EQUIP. &amp; SUPPLIES</b>  | <b>32,854</b>  |
| 522.85.43.541                   | OUTSIDE TRAINING / TRAVEL / LODGING | 10,083         |
|                                 | <b>TOTAL OUTSIDE TRAINING</b>       | <b>10,083</b>  |
| 522.85.44.571                   | ALPHA PAGERS                        | 18,600         |
| 522.85.44.586                   | FILM/DEVELOPING                     | 600            |
| 522.85.44.592                   | SOFTWARE CUSTOMIZATION              | 5,000          |
| 522.85.44.593                   | CONSULTANTS                         | 1,500          |
| 522.85.44.594                   | INTERNET CONNECTION                 | 9,000          |
| 522.85.44.595                   | 800 ACCESS FEES                     | 45,560         |
| 522.85.44.602                   | VALLEYCOM DISPATCHING               | 243,105        |
|                                 | <b>TOTAL MISCELLANEOUS SERVICES</b> | <b>323,365</b> |

# South King Fire and Rescue

## 2006 Operating Budget (Listed by Divisions)

|                  |                                   |                |
|------------------|-----------------------------------|----------------|
| 522.85.48.733    | NETWORK INFRASTRUCTURE            | 5,000          |
| 522.85.48.734    | COMPUTER/PRINTER/MONITOR          | 7,700          |
| 522.85.48.735    | TELEPHONE T&M MAINT.              | 2,700          |
| 522.85.48.736    | RADIO T&M MAINT.                  | 7,250          |
|                  | <b>TOTAL MAINTENANCE SERVICES</b> | <b>22,650</b>  |
| 522.85.49.755    | SOFTWARE CONTRACT                 | 34,760         |
| 522.85.49.756    | TELEPHONE MAINT. CONTRACT         | 0              |
| 522.85.49.757    | OFFICE EQUIPMENT CONTRACTS        | 6,000          |
|                  | <b>TOTAL CONTRACT SERVICES</b>    | <b>40,760</b>  |
| <b>522.85.40</b> | <b>TOTAL PURCHASED SERVICES</b>   | <b>396,858</b> |
|                  | <b>TOTAL INFO SYSTEMS</b>         | <b>623,754</b> |

## **Appendix B**

# **LINE ITEM DESCRIPTIONS**

South King Fire and Rescue  
2006 Budget Category Descriptions

| DIVISION: GENERAL |                              |   |
|-------------------|------------------------------|---|
| 522.05.21.161     | FOOD                         | Food provided at major incidents, day-long training sessions, business meetings, etc. Based on historical                             |
| 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 that recognizes outstanding performance for the community. Awards banquet expenses.         |
| 522.05.30.261     | MISC. SUPPLIES               | Miscellaneous office supplies. Based on historical use.   |
| 522.05.30.275     | MISC STATIONERY/TONER        | Expenses for paper goods and printer toner for the district.  |
| 522.05.33.381     | FUEL                         | Fuel costs based on historical usage and increased fuel prices.   |
| 522.05.35.415     | HOUSE WARES                  | Miscellaneous cooking utensils. Based on historical.  |
| 522.05.41.511     | AUDIT                        | Annual fees for state mandated audit of financial records   |
| 522.05.41.512     | ELECTIONS                    | Ballot Expenses (covers prior years expenses) Even year elections are twice the expense of odd year elections.                        |
| 522.05.44.574     | ATTORNEY/LLEGAL              | Expenses for legal representation   |
| 522.05.44.575     | NEGOTIATIONS                 | Expenses for contract negotiations with IAFF Local 2024.  |
| 522.05.44.577     | INVESTMENT ADVISOR           | King County investment fees   |
| 522.05.44.578     | HIRING/TESTING/INVESTIGATION | New firefighter testing and Recruit Academy.  |
| 522.05.44.579     | POSTAGE                      | Postage for community safety education mailings, new resident mailings, billings & miscellaneous correspondence. Based on historical. |
| 522.05.44.580     | ADVERTISING & BID CO         | Advertising for bids/surplus, etc. Based on historical and expanded bidding practices.  |
| 522.05.44.581     | DUES & MEMBERSHIPS           | Memberships in various professional organizations such as WS AFC, AWC, NFPA, ICBO, etc.   |
| 522.05.44.582     | TEMPORARY EMPLOYMENT         | Temporary office help.  |
| 522.05.44.583     | PRINTING & BINDING           | Pre-printed forms. Based on historical.   |
| 522.05.44.584     | PUBLICATIONS                 | Journals, books, training materials.  |
| 522.05.44.585     | LICENSES                     | New vehicle licenses, pressure vessel licenses, and contractor licenses. Based on historical.   |
| 522.05.44.586     | BANK FEES                    | Misc. Bank Fees.  |
| 522.05.44.xxx     | ACCREDITATION                | Cost associated with the Accreditation process.   |
| 522.05.44.593     | CONSULTANTS                  | Only funded as required.  |
| 522.05.44.xxx     | PLANNING                     | Cost associated with general planning activities.   |
| 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 SYSTEM         | Based upon historical usage and projected increases.  |
| 522.05.xx.xxx     | PROPERTY PAYMENTS            | Station 68 property acquisition.  |
| 522.05.xx.xxx     | 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.   |



South King Fire and Rescue  
2006 Budget Category Descriptions

| <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, Polhamus, Lawrence, Gaspard, Knorr, Conner, Gentry, Dominguez, and Perry.                              |
| 522.10.10.103                   | OVERTIME SALARIES                   | Overtime for accounting 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               | \$100.00/month employer matched DEFERRED COMPENSATION plan  |
| 522.10.20.138                   | MEDICARE                            | Medicare contribution paid by employer  |
| 522.10.20.139                   | SOCIAL SECURITY (Commissioners)     | Social Security contribution paid by employer based on commissioner reimbursement   |
| 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.  |
| 522.10.48.701                   | MISC. EQUIP. MAINTENANCE            | Not currently used - transferred to Info Systems budget   |
| 522.10.51.811                   | DUES - COMMISSIONERS                | Washington State Fire Commissioners Association dues  |
| 522.10.51.812                   | MEETINGS - COMMISSIONERS            | \$70/meeting commissioner reimbursement. Based upon 12 regular commissioner meetings, 3 special meetings, labor/mgmt., etc. |
| 522.10.51.813                   | OUTSIDE TRAINING/MEETINGS           | Commissioner attendance at WFCA sessions, etc.  |
| 522.10.52.831                   | MEETINGS                            | Expenses for internal meetings.   |
| 522.10.52.832                   | PLANNING                            | Annual update of strategic plan   |

| <b>DIVISION: OPERATIONS</b> |                                     |  |
|-----------------------------|-------------------------------------|--|
| 522.20.10.109               | WELLNESS INCENTIVE                  | Per firefighter contract, firefighter benefit for non-sick leave usage. Based upon historical costs.                     |
| 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                    | Deputy Chief, B/C, Capt, Lt, and Firefighter regular salaries  |
| 522.20.10.103               | OVERTIME SALARIES                   | Overtime for major events, sick coverage, training based on historical costs.  |
| 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 \$100/month.  |
| 522.20.20.138               | MEDICARE                            | Medicare contribution for all firefighters hired after 1985.   |
| 522.20.30.261               | MISC. SUPPLIES                      | Misc. disposable supplies (e.g., ear protection, eye protection, particle masks, etc.)                                   |
| 522.20.30.262               | BATTERIES/FLASHLIGHT                | Replacement flashlights and batteries based on historical projection.  |
| 522.20.30.263               | BOOTS                               | Replacement boots based on historical projection.  |
| 522.20.30.264               | BUNKER COATS & PANTS                | Based on current gear inspections and new hire requirements.   |
| 522.20.30.265               | COVERALLS                           | Based on historical expenditures and new hires   |
| 522.20.30.266               | EXT./POWDER                         | Based on historical expenditures.  |
| 522.20.30.267               | FLARES                              | Based on historical expenditures.  |
| 522.20.30.268               | GLOVES                              | Based on historical expenditures and new hires   |
| 522.20.30.269               | HELMETS                             | Based on historical expenditures and new hires   |
| 522.20.30.270               | MATERIAL (PROP PROT)                | For plywood and other property protection after fires.   |
| 522.20.30.272               | UNIFORMS                            | Based on historical expenditures and new hires   |
| 522.20.30.274               | PASSPORT                            | For passport supplies based on historical expenditures.  |
| 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               | EXT./HYDRO/REPAIR PARTS             | For repair and hydro testing of extinguishers and parts.   |
| 522.20.31.330               | HOSE REPAIR PARTS                   | For repair of damaged hose based on historical costs.  |
| 522.20.35.411               | FIREFIGHTING EQUIP.                 | Ropes, nozzles, and all replacement operations equipment. Includes some funding for color guard.                         |
| 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 college classes and seminars   |
| 522.20.44.xxx               | FUTURE CATEGORY                     | Not utilized   |
| 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               | EXTINGUISH/HYDRO/REPAIR             | 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.   |
| 522.20.49.751               | FUTURE CATEGORY                     | Not utilized   |

South King Fire and Rescue

2006 Budget Category Descriptions

| DIVISION:     |                                     | EMS   |
|---------------|-------------------------------------|---|
| 522.24.10.101 | HOLIDAY / VACATION SELL-BACKS       | Per future contract, EMS personnel can schedule holidays off or they can cash them out. |
| 522.24.10.102 | REGULAR SALARIES                    | EMS regular salaries  |
| 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 all personnel at \$100/month.   |
| 522.24.20.138 | MEDICARE                            | Medicare contribution for all firefighters hired after 1985.                            |
| 522.24.30.271 | MEDICAL SUPPLIES                    | Medical supplies for patient care   |
| 522.24.30.282 | DEFIBRILLATOR SUPPLIES              | Defibrillator supplies for patient care (Not currently utilized).                       |
| 522.24.30.298 | DISEASE PREVENTION                  | Gloves, face shields, TB Masks and Vionex (our bug killing handi-wipes).                |
| 522.24.31.xxx | FUTURE CATEGORY (ALS/BLS)           | Not utilized  |
| 522.24.31.332 | DEFIBRILLATOR REPAIR PARTS          | Repair parts for defibrillator maintenance.   |
| 522.24.35.423 | SHOP TOOLS                          | Specialized tools for medical equipment maintenance.                                    |
| 522.24.35.414 | MEDICAL EQUIPMENT                   | For medical equipment such as backboards, etc.  |
| 522.24.43.541 | OUTSIDE TRAINING / TRAVEL / LODGING | EMS specific based training.  |
| 522.24.44.572 | INFECTIOUS WASTE DISPOSAL           | For disposal of infectious waste.   |
| 522.24.44.xxx | MEDICAL GASES                       | Medical oxygen  |
| 522.24.44.587 | INSTRUCTORS (OUTSIDE)               | Outside providers to teach EMS CBT & other EMS-related education.                       |
| 522.24.48.701 | MISC. EQUIP MAINTENANCE             | Equipment repairs provided by outside service providers.                                |
| 522.24.48.731 | DEFIBRILLATOR SERVICE               | For annual service contract for defibrillators - low cost due to warranty coverage      |
| 522.24.49.751 | DEFIB SERVICE CONTR.                | Not utilized  |

South King Fire and Rescue  
2006 Budget Category Descriptions

| <b>DIVISION:</b> |                                     | <b>RESCUE</b>                                   |
|------------------|-------------------------------------|---|
| 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                |
| 522.22.48.701    | MISC. EQUIP. MAINTENANCE            | Repair of rescue equipment by outside vendors.  |

| <b>DIVISION:</b> |                                     | <b>MARINE</b>                                  |
|------------------|-------------------------------------|--|
| 522.27.10.103    | OVERTIME SALARIES                   | Total of overtime utilized by Marine Team.     |
| 522.27.10.107    | PREMIUM PAY                         | Premium pay for special operations teams       |
| 522.27.20.134    | PENSIONS FULL TIME                  | LEOFF pension payments by Employer.            |
| 522.27.35.431    | MARINE EQUIP                        | For replacement marine equipment, PFD, etc.    |
| 522.27.43.541    | OUTSIDE TRAINING / TRAVEL / LODGING | Outside training for marine team               |
| 522.27.48.701    | MISC. EQUIP. MAINTENANCE            | Repair of marine equipment by outside vendors. |

| <b>DIVISION:</b> |                                     | <b>HEALTH &amp; SAFETY</b>                               |
|------------------|-------------------------------------|--|
| 522.23.10.102    | REGULAR SALARIES                    | Not utilized   |
| 522.23.10.103    | OVERTIME SALARIES                   | Overtime for Per-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.xxx    | MEDICAL EXAMS (DUTY FITNESS)        | Employee return to work exams.                           |
| 522.23.31.328    | EQUIP/REPAIR PARTS                  | Fitness equipment repair based on historical.            |
| 522.23.44.587    | INSTRUCTORS (OUTSIDE)               | Not utilized   |
| 522.23.48.701    | MISC. EQUIP. MAINTENANCE            | Physical fitness equipment maintenance.                  |

| <b>DIVISION:</b> |                                     | <b>HAZARDOUS MATERIALS</b>                     |
|------------------|-------------------------------------|--|
| 522.25.10.103    | OVERTIME SALARIES                   | Total of overtime utilized by Hazmat Team.     |
| 522.25.10.107    | PREMIUM PAY                         | Premium pay for special operations teams       |
| 522.25.20.134    | PENSIONS FULL TIME                  | LEOFF pension payments by Employer.            |
| 522.25.35.418    | HAZ MAT PROTECTION                  | For replacement suits and equipment.           |
| 522.25.35.419    | HAZ MAT TOOLS/EQUIP                 | For replacement of damaged tools, etc.         |
| 522.25.43.541    | OUTSIDE TRAINING / TRAVEL / LODGING | Outside training for Hazmat team               |
| 522.25.48.701    | MISC. EQUIP. MAINTENANCE            | Repair of Hazmat equipment by outside vendors. |

South King Fire and Rescue  
2006 Budget Category Descriptions

| DIVISION: PREVENTION / INVESTIGATION |                                     |  |
|--------------------------------------|-------------------------------------|--|
| 522.30.10.101                        | HOLIDAY / VACATION SELL-BACKS       | Vacation sell-backs for non-contract employees per policy. Based on employee input. (Not applicable for Fire Prevention Specialists) |
| 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 \$100/month   |
| 522.30.20.138                        | MEDICARE                            | Medicare contribution.   |
| 522.30.30.273                        | DISASTER SUPPLIES                   | MRE's and other disaster supplies  |
| 522.30.30.279                        | CODE BOOKS                          | IBC Code books, UFC & UBC annual updates, current editions of NFPA documents   |
| 522.30.30.281                        | REFERENCE BOOKS                     | Includes all code handbooks, computer program manuals, and all UFC and Haz Mat regulations on disk                                   |
| 522.30.30.283                        | 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                     | Film purchase and processing costs for fire investigations   |
| 522.30.44.593                        | EMERGENCY MGT. COORDINATION         | Emergency Planning Coordination - jointly funded with City & Lakehaven   |
| 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.   |

South King Fire and Rescue  
2006 Budget Category Descriptions

| <b>DIVISION: PUBLIC EDUCATION</b> |                                     |   |
|-----------------------------------|-------------------------------------|---|
| 522.35.10.101                     | HOLIDAY / VACATION SELL-BACKS       | Vacation sell-backs for non-contract employees per policy. Based on employee input.   |
| 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 \$100/month  |
| 522.35.20.138                     | MEDICARE                            | Medicare contribution.  |
| 522.35.30.278                     | 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. |
| 522.35.30.285                     | CHEMICALS                           | Canned smoke for testing smoke detectors  |
| 522.35.30.286                     | EDUCATIONAL PROGRAM SUPPLIES        | Materials for educational programs including pre-school programs, K-12 school programs; annual inspection / brochure mailings to all businesses, EMS week; Family Fest; 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  |
| 522.35.43.541                     | OUTSIDE TRAINING / TRAVEL / LODGING | Command School, Washington Public Educators Workshops, Public Relations Society of America Workshops, Western Public Fire Educators Conference, etc.  |
| 522.35.44.597                     | EDUCATIONAL PROGRAMS                | Purchased services such as printing and development of educational programs.  |
| 522.35.44.602                     | CERT PROGRAM                        | Funding to assist the city with the CERT program.   |
| 522.35.44.603                     | SPECIAL PROGRAMS                    | Clearing House account for donations and special programs that are funded through such donations.   |
| 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 sell-backs for non-contract employees per policy. Based on employee input.              |
| 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 \$100/month   |
| 522.40.20.138             | MEDICARE                            | Medicare contribution paid by Employer.  |
| 522.40.30.261             | MISC. SUPPLIES                      | For drill defib patches, o2 cannula, and Amkus tool cars at \$100 per.                           |
| 522.40.30.277             | AUDIO/VISUAL FILMS                  | Training films   |
| 522.40.30.278             | AUDIO/VISUAL AIDS                   | For added training aids.   |
| 522.40.30.281             | 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   |
| 522.40.43.541             | OUTSIDE TRAINING / TRAVEL / LODGING | Training division classes and seminars   |
| 522.40.43.544             | SCHOOLS/MISC                        | Classes and seminars for Peer Trainers.  |
| 522.40.44.587             | INSTRUCTORS (OUTSIDE)               | Outside instructors for employee classes   |
| 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   |

South King Fire and Rescue  
2006 Budget Category Descriptions

| DIVISION:     |                                     | FACILITIES MAINTENANCE   |
|---------------|-------------------------------------|--|
| 522.50.10.101 | HOLIDAY / VACATION SELL-BACKS       | Vacation sell-backs for non-contract employees per policy. Based on employee input.      |
| 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 \$100/month   |
| 522.50.20.138 | MEDICARE                            | Medicare contribution paid by employer.  |
| 522.50.30.272 | UNIFORMS                            | Work cloths and coveralls.   |
| 522.50.30.289 | BLDG. MTLs & SUPPLIES               | Miscellaneous building materials and supplies  |
| 522.50.30.290 | CLEANING & SANITATION               | Station supplies (paper/soap)  |
| 522.50.30.291 | ELECTRICAL SUPPLIES                 | Lighting, bulbs and repair   |
| 522.50.30.292 | PAINT & PAINTING SUPPLIES           | Includes Station 1 Hose Tower and Station 5 Truck Bay                                    |
| 522.50.30.293 | PLUMBING SUPPLIES                   | Valves, pipe & fittings.   |
| 522.50.30.294 | MATTRESSES REPLACEMENTS             | Mattress Replacement.  |
| 522.50.30.295 | NUTS/BOLTS/SCREWS                   | Small hardware   |
| 522.50.30.262 | BATTERIES                           | Disposable batteries for all Department activities.                                      |
| 522.50.30.287 | GROUNDS MAINT. SUPPLIES             | Misc. ground maintenance equipment (e.g., water hoses, rakes, shovels, sprinklers, etc.) |
| 522.50.30.331 | 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.  |
| 522.50.43.541 | OUTSIDE TRAINING / TRAVEL / LODGING | Training for facilities personnel  |
| 522.50.44.599 | ARCHITECTURAL SERVICES              | Minor Architectural Services   |
| 522.50.44.600 | ENGINEERING SERVICES                | Minor Engineering Services   |
| 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 MAINTENANCE                 | Misc. repairs.   |
| 522.50.48.711 | CARPET CLEANING                     | Carpet, couch cleaning.  |
| 522.50.48.712 | DOOR REPAIR                         | All bay door repairs. Reduction based on station 1 & 2 replacements.                     |
| 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                        | For all properties.  |
| 522.50.48.719 | ROOF/REPAIR                         | All 7 buildings.   |
| 522.50.48.720 | CATCH BASIN CLEANING                | Catch basins & all drains/holding ponds.   |
| 522.50.48.721 | PEST CONTROL                        | Ant control,   |
| 522.50.48.722 | ALARM SYSTEMS REPAIR / MONITORING   | Testing all systems.   |
| 522.50.48.723 | FIRE PROTECTION SYSTEMS REPAIR      | Testing all systems.   |
| 522.50.48.724 | PERMITS                             | Annual station generator services.   |
| 522.50.48.732 | GENERATORS                          | 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.                                      |

South King Fire and Rescue  
2006 Budget Category Descriptions

| DIVISION:     |                                     | FLEET MAINTENANCE   |
|---------------|-------------------------------------|---|
| 522.60.10.101 | HOLIDAY / VACATION SELL-BACKS       | Vacation sell-backs for non-contract employees per policy. Based on employee input.                 |
| 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 \$100/month  |
| 522.60.20.138 | MEDICARE                            | Medicare contribution paid by employer.   |
| 522.60.30.272 | UNIFORMS                            | Coveralls, boots, uniforms.   |
| 522.60.30.299 | CLEANERS & FLUIDS                   | Vehicle wax, antifreeze, truck wash, etc.   |
| 522.60.30.301 | SHOP TOWELS/RAGS                    | Shop towels, grease sweep   |
| 522.60.30.302 | WELDING SUPPLIES                    | Welding gas, rods, wire   |
| 522.60.30.303 | OILS & LUBRICANTS                   | Engine oil, trans oil, gear oil, grease   |
| 522.60.31.326 | MISC. REPAIR PARTS                  | Parts for Utility 62, Utility 64 and Battalion 61   |
| 522.60.31.333 | AID CAR PARTS                       | Repair parts for our 3 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.   |
| 522.60.35.423 | SHOP TOOLS                          | Tools to be utilized by Fleet, including replacement.   |
| 522.60.43.541 | OUTSIDE TRAINING / TRAVEL / LODGING | Training conferences and certification.   |
| 522.60.44.589 | LAB TESTING                         | Spectrum analysis of fluids.  |
| 522.60.44.590 | TOWING                              | Costs for towing apparatus that breaks down.  |
| 522.60.48.701 | MISC. EQUIP. MAINTENANCE            | Repair of equipment that is sent out to a vendor.   |
| 522.60.48.727 | VEHICLE/MAINT                       | Maintenance sent out (A/C, Emission testing and major repairs that can't be completed in our shop). |
| 522.60.48.728 | VEHICLES/MAJOR OVERHAUL             | Scheduled major overhaul of apparatus sent out to a vendor  |
| 522.60.48.729 | WASTE DISPOSAL                      | Hazardous waste disposal, such as antifreeze and fluids.  |
| 522.60.48.730 | WELDING                             | Certified welding.  |

South King Fire and Rescue  
2006 Budget Category Descriptions

| <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 & overtime salaries for firefighter's performing Info Systems related activities (e.g., house alerting systems, fire alarm systems, PBX, digital alpha pagers, etc.). |
| 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 \$100/month   |
| 522.85.20.138                              | MEDICARE                            | Medicare contribution paid by employer.  |
| 522.85.30.297                              | 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.   |
| 522.85.43.541                              | OUTSIDE TRAINING / TRAVEL / LODGING | Ongoing training for Info Systems personnel.   |
| 522.85.44.571                              | ALPHA PAGERS                        | Alpha pagers per firefighter contract  |
| 522.85.44.586                              | FILM/DEVELOPING                     | Film developing of cameras that are carried in all emergency apparatus.  |
| 522.85.44.592                              | SOFTWARE CUSTOMIZATION              | Customization of major application packages  |
| 522.85.44.593                              | CONSULTANTS                         | Software Support for Network system.   |
| 522.85.44.594                              | INTERNET CONNECTION                 | Internet connection fees   |
| 522.85.44.595                              | 800 ACCESS FEES                     | 800 MHz access fees at \$23.00 per radio per month and \$15.00 per MDC per month.  |
| 522.85.44.602                              | VALLEYCOM DISPATCHING               | ValleyCom owner agency fees for dispatching services.  |
| 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.  |



**Appendix C**

**LINE ITEM CAPITAL RESERVES**

| South King Fire & Rescue<br>Capital Replacement Schedule |     |                                       | 3.50%    |          |          |           |           |
|--|-----|---------------------------------------|----------|----------|----------|-----------|-----------|
|  |     |                                       | 2006     | 2007     | 2008     | 2009      | 2010      |
| YEAR   | ID  | DESCRIPTION                           |          |          |          |           |           |
| <b>STAFF VEHICLES</b>                                    |     |                                       |          |          |          |           |           |
| 2003   | 225 | SUV - CHEV TAHOE (CHIEF)              |          |          |          |           | \$38,168  |
| 1999   | 209 | SUV - FORD EXPLORER (KNORR)           |          | \$34,426 |          |           |           |
| 1999   | 207 | SUV - FORD EXPLORER (FIRE MARSHAL)    |          | \$34,426 |          |           |           |
| 1999   | 208 | SUV - FORD EXPLORER (MSO)             |          | \$34,426 |          |           |           |
| 2003   | 224 | SUV - CHEV TAHOE (D/C)                |          |          |          |           | \$38,168  |
| 1999   | 206 | SUV - FORD EXPLORER (DFM)             |          | \$34,426 |          |           |           |
| 2001   | 218 | VAN - CHEV ASTRO (CFO)                |          |          | \$35,630 |           |           |
| 2003   |     | SUV - FORD EXPEDITION (DES MOINES)    |          |          |          |           | \$38,168  |
| 1999   |     | SUV - FORD EXPEDITION (DES MOINES)    |          |          | \$35,630 |           |           |
| 1999   |     | SUV - FORD EXPEDITION (DES MOINES)    |          |          | \$35,630 |           |           |
| 1999   |     | SUV - FORD EXPEDITION (DES MOINES)    |          |          | \$35,630 |           |           |
| 2000   | 214 | SEDAN - CHEV LUMINA (AFM)             |          |          |          |           | \$24,781  |
| 2000   | 215 | SEDAN - CHEV LUMINA (DFM)             |          |          |          |           | \$24,781  |
| 2000   | 216 | SEDAN - CHEV LUMINA (DFM)             |          |          |          |           | \$24,781  |
| 2004   | 230 | PICKUP F250 4WD (FMO DUTY)            |          |          |          |           |           |
| 2001   | 217 | VAN - CHEV SAVANA (PEO)               |          |          |          |           |           |
| 2004   | 232 | VAN - DODGE CARAVAN (PEO)             |          |          |          |           |           |
| 1999   |     | VAN - DODGE CARAVAN(DES MOINES)       |          |          | \$30,404 |           |           |
| 1994   | 193 | VAN - CHEV PASSENGER (TRAINING)       |          |          |          |           |           |
| 2004   | 229 | PICKUP F250 2WD (TRAINING)            |          |          |          |           |           |
| 1999   | 213 | PICKUP - CHEV 1500 (FLEET)            |          |          |          | \$30,100  |           |
| 1999   | 205 | PICKUP - CHEV 1500 4x4 (FLEET)        |          |          |          | \$32,152  |           |
| 1999   | 210 | VAN - CHEV CARGO 3500 (MAINT)         |          |          |          | \$30,100  |           |
| 1990   | 178 | TRUCK CHASSIS - DODGE (MAINT)         | \$28,884 |          |          |           |           |
| 1990   |     | TRUCK UTILITY BOX (MAINT)             | \$12,313 |          |          |           |           |
| 1994   | 194 | PICKUP - CHEV 2500 (MAINT)            | \$27,148 |          |          |           |           |
| 1994   | 192 | VAN - FORD AEROSTAR (STN 62 MTR POOL) | --       | --       | --       | --        | --        |
|  |     | MISC. (EMR. LIGHTING, RADIOS, EQUIP.) |          | \$19,500 | \$21,000 | \$2,500   | \$17,500  |
| <b>EMERGENCY APPARATUS</b>                               |     |                                       |          |          |          |           |           |
| 1997   | 202 | B/C SUBURBAN (B67)                    |          | \$54,198 |          |           |           |
| 2002   | 222 | B/C SUBURBAN (B61)                    |          |          |          |           |           |
| 2004   | 187 | AID CAR (A66)                         |          |          |          |           |           |
| 2004   | 188 | AID CAR (A62)                         |          |          |          |           |           |
| 2004   | 189 | AID CAR (A64)                         |          |          |          |           |           |
| 2000   |     | AID CAR (A67)                         |          |          |          |           |           |
| 2002   | 219 | ENGINE (E63)                          |          |          |          |           |           |
| 2002   | 220 | ENGINE (E66)                          |          |          |          |           |           |
| 2002   | 221 | ENGINE (E62)                          |          |          |          |           |           |
| 1993   | 190 | ENGINE (E651)                         |          |          |          |           |           |
| 1993   | 191 | ENGINE (E611)                         |          |          |          |           |           |
| 1995   | 196 | ENGINE (E61)                          |          |          |          |           |           |
| 1995   | 197 | ENGINE (E65)                          |          |          |          |           |           |
| 1995   | 198 | ENGINE (E63)                          |          |          |          |           |           |
| 2000   |     | ENGINE (E67)                          |          |          |          |           |           |
| 1994   | 195 | TELESQUIRT (E64)                      |          |          |          |           |           |
| 1991   | 179 | LADDER TRUCK (L62)                    |          |          |          | \$861,089 |           |
| 1992   | 203 | HAZMAT/COMMAND STEP VAN               |          |          |          |           | \$110,755 |
| 1999   | 212 | WELLS CARGO HAZ MAT TRAILER           |          |          |          |           |           |
| 1998   | 204 | WELLS CARGO HAZ MAT DECON TRAILER     |          |          |          |           |           |
| 2004   | 231 | BRUSH TRUCK (FORD F350 4WD)           |          |          |          |           |           |
| 1990   | 177 | TOW VEHICLE (SUBURBAN)                |          |          | \$44,701 |           |           |
| 1985   |     | FORD 350 UTILITY TRUCK (D26 FLATBED)  | --       | --       | --       | --        | --        |
| 1998   |     | RESCUE BOAT                           |          |          |          |           |           |
| 1998   |     | RESCUE BOAT ENGINES (YAMAHA 225 X 2)  |          |          | \$29,082 |           |           |
| 1998   |     | RESCUE BOAT PUMP                      |          |          | \$4,230  |           |           |
| 2001   |     | BOAT TRAILER (EZ-LOADER)              |          |          |          |           |           |

| YEAR                        | ID | DESCRIPTION                            | 2006     | 2007     | 2008     | 2009     | 2010      |
|-----------------------------|----|--|----------|----------|----------|----------|-----------|
|                             |    | MISC. (EMR. LIGHTING, RADIOS, EQIP.)   |          |          |          |          |           |
| <b>OPERATIONS EQUIPMENT</b> |    |  |          |          |          |          |           |
| 1995                        |    | RESCUE TOOL                            |          |          |          | \$21,891 |           |
| 1996                        |    | RESCUE TOOL                            |          |          |          | \$21,891 |           |
|                             |    | RESCUE TOOL (DES MOINES)               |          |          |          | \$21,891 |           |
| 1998                        |    | DEFIBRILLATORS                         |          |          |          |          |           |
| 2002                        |    | THERMAL IMAGERS                        |          |          |          |          | \$69,000  |
| 1992                        |    | SCBA SYSTEM REPLACEMENT                |          |          |          |          |           |
| 1999                        |    | SCBA FIT TESTER                        |          |          |          | \$8,496  |           |
| 2001                        |    | SCBA FLOW TESTER                       |          |          |          |          |           |
| 2006                        |    | RESCUE ROPES                           | \$1,000  |          |          |          |           |
| 2001                        |    | FITNESS EQUIPMENT                      |          |          |          |          |           |
|                             |    | SMALL EQUIPMENT                        | \$60,214 | \$62,321 | \$64,503 | \$66,760 | \$69,097  |
| <b>INFORMATION SYSTEMS</b>  |    |  |          |          |          |          |           |
| 1999                        |    | NETWORK INFRASTRUCTURE                 | \$34,426 | \$23,754 | \$36,878 | \$76,337 | \$26,336  |
|                             |    | LASER PRINTERS                         | \$3,443  | \$11,877 | \$3,688  | \$6,361  | \$3,950   |
| 1999                        |    | P/C WORKSTATIONS                       | \$30,850 | \$31,930 | \$33,047 | \$34,204 | \$35,401  |
|                             |    | LAPTOP COMPUTERS                       | \$9,625  | \$9,962  | \$10,311 | \$10,672 | \$11,045  |
| 1999                        |    | SERVER SOFTWARE                        | \$6,170  | \$19,158 | \$6,609  | \$6,841  | \$21,241  |
| 1997                        |    | APPLICATION SOFTWARE                   | \$5,000  | \$47,000 | \$2,100  | \$2,100  | \$2,100   |
| 1999                        |    | ACCOUNTING SOFTWARE UPGRADES           | \$20,000 | \$8,302  | \$8,592  | \$8,893  | \$9,204   |
| 1999                        |    | SUNPRO RMS                             |          |          |          |          | \$28,321  |
|                             |    | MOBILE DATA COMPUTERS                  |          | \$95,015 |          |          |           |
|                             |    | MOBILE DATA MODEMS                     |          |          |          |          |           |
| 1985                        |    | TELEPHONE UPGRADES                     | \$8,000  |          |          | \$13,682 |           |
| 1985                        |    | TELEPHONE SWITCH & 2s                  |          |          |          |          | \$100,000 |
| 1993                        |    | STATION 2 COPY MACHINE                 |          | \$26,821 |          |          |           |
| 1987                        |    | STATION 8 COPY MACHINE                 |          |          |          |          |           |
|                             |    | MOBILE RADIOS                          |          |          |          |          |           |
| 1995                        |    | PORTABLE RADIOS                        |          |          |          |          |           |
|                             |    | RADIO BATTERY CHARGERS / COND.         |          |          |          |          |           |
|                             |    | TECHNOLOGY FUND                        | \$17,280 | \$17,885 | \$18,511 | \$19,158 | \$19,829  |
| <b>FACILITIES</b>           |    |  |          |          |          |          |           |
| 1993                        |    | STATION 61 ROOF                        | \$22,953 |          |          |          |           |
| 1980                        |    | STATION 61 ASPHALT TOPPING             | \$11,000 |          |          |          |           |
| 1999                        |    | STATION 61 AIR COMPRESSOR              |          |          |          |          |           |
| 1995                        |    | STATION 61 FUEL TANK (1000 GAL DIESEL) |          |          |          |          |           |
| 1998                        |    | STATION 61 PAINT                       |          |          |          |          |           |
|                             |    | STATION 61 CARPET & VINYL              |          |          |          |          |           |
| 1980                        |    | STATION 61 GENERATOR (30 KW)           |          |          |          |          |           |
|                             |    | STATION 61 SEPTIC / DRAIN FIELD        | \$45,000 |          |          |          |           |
| 1997                        |    | STATION 62 ROOF                        | \$18,705 |          |          |          |           |
|                             |    | STATION 62 ASPHALT TOPPING             | \$10,000 |          |          |          |           |
| 1979                        |    | STATION 62 AIR COMPRESSOR              |          |          |          |          |           |
| 1995                        |    | STATION 62 FUEL TANK (1000 GAL DIESEL) |          |          |          |          |           |
|                             |    | STATION 62 CARPET & VINYL              |          |          |          |          |           |
| 1997                        |    | STATION 62 PAINT                       |          |          |          |          |           |
| 1998                        |    | STATION 62 GENERATOR (60 KW)           |          |          |          |          |           |
| 1989                        |    | STATION 63 ROOF                        |          |          |          | \$47,886 |           |
| 1997                        |    | STATION 63 ASPHALT TOPPING             | \$10,000 |          |          |          |           |
| 1969                        |    | STATION 63 AIR COMPRESSOR              |          |          |          |          | \$1,699   |
| 1995                        |    | STATION 63 FUEL TANK (1000 GAL DIESEL) |          |          |          |          |           |
|                             |    | STATION 63 CARPET & VINYL              |          |          |          |          |           |
| 1989                        |    | STATION 63 PAINT                       |          |          |          |          |           |
| 1985                        |    | STATION 63 GENERATOR (12.5 KW)         |          |          |          |          | \$ 19,432 |
| 1986                        |    | STATION 64 ROOF                        |          |          |          |          |           |
| 1986                        |    | STATION 64 ASPHALT TOPPING             | \$8,400  |          |          |          |           |
| 1986                        |    | STATION 64 AIR COMPRESSOR              |          |          |          |          |           |
| 1995                        |    | STATION 64 FUEL TANK (1000 GAL DIESEL) |          |          |          |          |           |
|                             |    | STATION 64 CARPET & VINYL              |          |          |          |          |           |

| YEAR         | ID | DESCRIPTION                             | 2006             | 2007             | 2008             | 2009               | 2010             |
|--------------|----|---|------------------|------------------|------------------|--------------------|------------------|
| 1986         |    | STATION 64 PAINT                        |                  |                  | \$6,609          |                    |                  |
| 1986         |    | STATION 64 GENERATOR (30 KW)            |                  |                  |                  |                    |                  |
| 1986         |    | STATION 65 ROOF                         |                  |                  |                  |                    |                  |
| 1986         |    | STATION 65 ASPHALT TOPPING              | \$3,550          |                  |                  |                    |                  |
| 1986         |    | STATION 65 AIR COMPRESSOR               |                  |                  |                  |                    |                  |
| 1995         |    | STATION 65 FUEL TANK (1000 GAL DIESEL)  |                  |                  |                  |                    |                  |
|              |    | STATION 65 CARPET & VINYL               |                  |                  |                  |                    |                  |
| 1986         |    | STATION 65 PAINT                        |                  |                  |                  |                    |                  |
| 1986         |    | STATION 65 GENERATOR (15 KW)            |                  |                  |                  |                    | \$20,036         |
| 1984         |    | STATION 66 ROOF                         |                  |                  | \$59,485         |                    |                  |
| 1964         |    | STATION 66 ASPHALT TOPPING              |                  |                  | \$16,000         |                    |                  |
| 1990         |    | STATION 66 AIR COMPRESSOR               |                  |                  |                  |                    |                  |
| 1995         |    | STATION 66 FUEL TANK (1000 GAL DIESEL)  |                  |                  |                  |                    |                  |
|              |    | STATION 66 CARPET & VINYL               |                  |                  |                  |                    |                  |
| 1989         |    | STATION 66 PAINT                        |                  |                  |                  |                    | \$4,956          |
| 1984         |    | STATION 66 GENERATOR (12.5 KW)          |                  |                  | \$19,249         |                    |                  |
|              |    | STATION 26 ROOF                         |                  |                  |                  |                    |                  |
|              |    | STATION 26 ASPHALT TOPPING              |                  |                  |                  |                    |                  |
|              |    | STATION 26 AIR COMPRESSOR               |                  |                  |                  |                    |                  |
|              |    | STATION 26 FUEL TANK (1000 GAL DIESEL)  |                  |                  |                  |                    |                  |
|              |    | STATION 26 CARPET & VINYL               |                  |                  |                  |                    |                  |
|              |    | STATION 26 PAINT                        |                  |                  | \$8,000          |                    |                  |
|              |    | STATION 26 GENERATOR (? KW)             |                  |                  |                  |                    |                  |
| 1987         |    | STATION 68 ROOF                         |                  |                  |                  |                    | \$93,459         |
| 1986         |    | STATION 68 ASPHALT TOPPING              |                  |                  | \$50,000         |                    |                  |
| 1986         |    | STATION 68 AIR COMPRESSOR               |                  |                  |                  |                    |                  |
|              |    | STATION 68 FUEL TANK (500 GAL GASOLINE) |                  |                  |                  |                    |                  |
|              |    | STATION 68 CARPET & VINYL               |                  |                  |                  |                    |                  |
| 1968         |    | STATION 68 PAINT                        |                  |                  | \$6,609          |                    |                  |
| 1980         |    | STATION 68 GENERATOR (PORTABLE)         |                  |                  |                  |                    |                  |
|              |    | DIESEL EXHAUST EXTRACTION               |                  |                  |                  |                    |                  |
| 1993         |    | TABLE SAW (10")                         |                  |                  | \$6,609          |                    |                  |
| 1999         |    | BAND SAW (18")                          |                  |                  |                  |                    |                  |
| 1999         |    | DRILL PRESS                             |                  |                  |                  |                    |                  |
| 1999         |    | BAND SAW (METAL CUTTING)                |                  |                  |                  | \$2,319            |                  |
| 1986         |    | RADIAL ARM SAW (12")                    |                  |                  |                  |                    |                  |
|              |    | MISC. ANNUAL MAINTENANCE                | \$60,000         | \$64,274         | \$66,523         | \$68,851           | \$71,261         |
| <b>FLEET</b> |    |   |                  |                  |                  |                    |                  |
| 1992         |    | AIR COMPRESSOR                          |                  | \$4,161          |                  |                    |                  |
| 1998         |    | LAPTOP COMPUTER                         |                  |                  | \$2,153          |                    |                  |
| 1984         |    | CDI PRESSURE WASHER                     |                  |                  |                  | \$1,278            |                  |
| 1997         |    | LARGE ENGINE LIFT                       |                  |                  |                  |                    |                  |
| 2002         |    | STAFF VEHICLE LIFT                      |                  |                  |                  |                    |                  |
| 1975         |    | TIRE MACHINE                            |                  |                  |                  |                    |                  |
| 1985         |    | WIRE FEED WELDER                        |                  |                  |                  |                    |                  |
| 1983         |    | ARC / TIG WELDER                        |                  |                  |                  |                    |                  |
| 2001         |    | METAL LATHE                             |                  |                  |                  |                    |                  |
| 1998         |    | BRAKE LATHE                             |                  |                  | \$8,140          |                    |                  |
|              |    | MECHANIC TOOLS                          |                  |                  |                  |                    |                  |
|              |    | TRANSMISSION COOLERS (ENGINE/LADDER)    |                  |                  | \$6,609          |                    |                  |
|              |    | <b>TOTAL EXPENDITURES:</b>              | <b>\$453,960</b> | <b>\$633,859</b> | <b>\$712,167</b> | <b>\$1,395,450</b> | <b>\$923,472</b> |

**Appendix D**

**TWELVE-MONTH CASH FLOW**

# Twelve-Month Cash Flow

## SOUTH KING FIRE & RESCUE

Fiscal Year Begins: Jan-06

|   | Pre-Startup EST | Jan-06    | Feb-06    | Mar-06    | Apr-06    | May-06    | Jun-06    | Jul-06    | Aug-06    | Sep-06    | Oct-06    | Nov-06    | Dec-06    | Total Item EST   |
|---|-----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------------|
| <b>Emergency Reserve Fund</b>                             | 500,000         | 500,000   | 500,000   | 500,000   | 500,000   | 500,000   | 500,000   | 500,000   | 500,000   | 500,000   | 500,000   | 500,000   | 500,000   | <b>500,000</b>   |
| <b>Long-Term Care Reserve Fund</b>                        | 700,000         | 700,000   | 700,000   | 700,000   | 700,000   | 700,000   | 700,000   | 700,000   | 700,000   | 700,000   | 700,000   | 700,000   | 700,000   | <b>700,000</b>   |
| <b>Operating Fund - Cash on Hand</b> (beginning of month) | 6,154,176       | 6,154,176 | 4,615,926 | 3,324,477 | 2,468,678 | 6,573,998 | 7,812,845 | 6,419,961 | 5,038,315 | 3,835,691 | 3,029,573 | 6,574,474 | 7,889,579 | <b>6,608,401</b> |

| <b>REVENUE</b>                                |           |           |           |           |           |           |           |           |           |           |           |           |           |                   |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------------|
| Property Taxes                                |           | 49,037    | 220,771   | 601,585   | 5,459,935 | 2,688,533 | 120,971   | 51,823    | 72,652    | 543,945   | 4,895,644 | 2,633,256 | 135,875   | <b>17,474,028</b> |
| KCEMS Basic Life                              |           | 63,529    | 63,529    | 63,529    | 63,529    | 63,529    | 63,529    | 63,529    | 63,529    | 63,529    | 63,529    | 63,529    | 63,529    | <b>762,342</b>    |
| Des Moines, City Properties                   |           | 6,754     |           |           |           |           | 6,754     |           |           |           |           |           | 6,754     | <b>20,262</b>     |
| Des Moines, KCFD 2 Contract                   |           |           |           |           | 14,526    |           |           | 14,526    |           |           | 14,526    |           | 14,526    | <b>58,102</b>     |
| Des Moines, Leasehold Excise Tax              |           |           |           |           |           | 3,000     | 3,000     |           | 3,000     |           |           |           | 3,000     | <b>12,000</b>     |
| Des Moines Sewer District                     |           |           |           |           |           |           |           |           | 4,000     |           |           |           |           | <b>4,000</b>      |
| Cellular/Radio Site Leases                    |           | 4,360     | 4,520     | 3,000     | 7,680     | 1,920     | 5,620     | 3,800     | 4,120     | 5,870     | 3,990     | 1,250     | 5,870     | <b>52,000</b>     |
| FMO Permit Fees                               |           | 4,775     | 9,055     |           | 6,784     | 6,175     | 5,277     | 3,511     | 3,155     | 4,309     | 5,221     | 5,000     | 6,238     | <b>59,500</b>     |
| City Permit Fees                              |           |           | 14,457    |           |           | 31,215    |           |           | 23,168    |           |           | 17,160    |           | <b>86,000</b>     |
| School District                               |           |           |           |           |           |           |           |           |           |           |           |           | 25,000    | <b>25,000</b>     |
| WA State Parks                                |           |           |           |           |           |           |           |           | 773       |           |           |           |           | <b>773</b>        |
| WA State Highways                             |           |           |           |           |           |           |           |           | 129       |           |           |           |           | <b>129</b>        |
| State Trauma Grant                            |           | 1,200     |           |           |           |           |           |           |           |           |           |           |           | <b>1,200</b>      |
| KCEMS Fuel                                    |           |           |           |           | 250       |           |           |           | 50        |           |           |           |           | <b>300</b>        |
| Interest Earned                               |           | 17,626    | 15,753    | 12,671    | 10,645    | 10,269    | 16,775    | 16,890    | 14,653    | 12,780    | 10,807    | 11,913    | 19,218    | <b>170,000</b>    |
| Miscellaneous Revenue                         |           |           |           |           |           |           |           |           |           |           |           |           |           | <b>0</b>          |
| Sale of Surplus Equipment                     |           |           |           |           |           |           |           |           |           |           |           |           |           | <b>0</b>          |
| <b>TOTAL REVENUE</b>                          | 0         | 147,281   | 328,084   | 680,785   | 5,563,348 | 2,804,641 | 221,925   | 154,078   | 189,229   | 630,433   | 4,993,715 | 2,732,108 | 280,010   | <b>18,725,637</b> |
| <b>Total Cash Available</b> (before cash out) | 6,154,176 | 6,301,457 | 4,944,010 | 4,005,261 | 8,032,025 | 9,378,640 | 8,034,770 | 6,574,039 | 5,227,544 | 4,466,124 | 8,023,289 | 9,306,582 | 8,169,589 |                   |

| <b>EXPENSES</b>                     |           |           |           |           |           |           |           |           |           |           |           |           |           |                   |
|-------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------------|
| Employee Salaries                   |           | 1,117,235 | 995,687   | 1,002,229 | 1,006,087 | 996,558   | 994,387   | 1,007,612 | 995,912   | 996,783   | 1,007,612 | 995,912   | 995,912   | <b>12,111,925</b> |
| Employee Benefits                   |           | 259,556   | 279,393   | 279,734   | 278,767   | 255,439   | 255,321   | 256,034   | 255,388   | 255,434   | 279,450   | 255,388   | 255,388   | <b>3,165,295</b>  |
| Equipment and Supplies              |           | 60,500    | 30,067    | 29,467    | 41,517    | 76,542    | 29,467    | 41,467    | 29,467    | 29,467    | 41,467    | 29,467    | 29,467    | <b>468,358</b>    |
| Purchased Services                  |           | 103,175   | 85,041    | 79,191    | 83,891    | 82,991    | 73,851    | 75,791    | 71,741    | 82,691    | 78,691    | 71,391    | 88,247    | <b>976,695</b>    |
| Debt Service                        |           | 0         | 0         | 37,831    | 0         | 0         | 37,831    | 0         | 0         | 37,831    | 0         | 21,000    | 37,831    | <b>172,322</b>    |
| Contingency                         |           | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 120,000   | <b>120,000</b>    |
| Election / Audit                    |           | 0         | 110,000   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 9,500     | 0         | <b>119,500</b>    |
| Commissioners                       |           | 8,987     | 2,267     | 2,267     | 2,267     | 2,267     | 2,267     | 2,267     | 2,267     | 2,267     | 2,267     | 2,267     | 2,267     | <b>33,920</b>     |
| Planning                            |           | 20        | 20        | 1,020     | 20        | 20        | 20        | 20        | 20        | 20        | 20        | 20        | 20        | <b>1,240</b>      |
| Fuel and Lube                       |           | 8,125     | 8,125     | 8,125     | 8,125     | 8,125     | 8,125     | 8,125     | 8,125     | 8,125     | 8,125     | 8,125     | 8,125     | <b>97,500</b>     |
| Insurance                           |           | 1,500     | 1,500     | 1,500     | 1,500     | 1,500     | 1,500     | 81,500    | 1,500     | 1,500     | 1,500     | 1,500     | 1,500     | <b>98,000</b>     |
| Utilities                           |           | 22,433    | 22,433    | 22,433    | 29,683    | 22,433    | 22,433    | 22,433    | 22,433    | 22,433    | 29,683    | 22,433    | 22,433    | <b>283,696</b>    |
| <b>SUBTOTAL</b>                     | 0         | 1,581,531 | 1,534,533 | 1,463,796 | 1,451,857 | 1,445,875 | 1,425,202 | 1,495,249 | 1,386,853 | 1,436,551 | 1,448,815 | 1,417,003 | 1,561,189 | <b>17,648,452</b> |
| Transition Costs                    |           |           |           |           |           |           |           |           |           |           |           |           |           | <b>0</b>          |
| Capital purchase                    |           | 104,000   | 85,000    | 72,788    | 6,170     | 119,919   | 189,608   | 40,475    | 5,000     | 0         | 0         | 0         | 0         | <b>622,960</b>    |
| <b>TOTAL EXPENSE</b>                | 0         | 1,685,531 | 1,619,533 | 1,536,584 | 1,458,027 | 1,565,794 | 1,614,810 | 1,535,724 | 1,391,853 | 1,436,551 | 1,448,815 | 1,417,003 | 1,561,189 | <b>18,271,412</b> |
| <b>Cash Position</b> (end of month) | 6,154,176 | 4,615,926 | 3,324,477 | 2,468,678 | 6,573,998 | 7,812,845 | 6,419,961 | 5,038,315 | 3,835,691 | 3,029,573 | 6,574,474 | 7,889,579 | 6,608,401 |                   |