

# South King Fire & Rescue



**2008**

**OPERATING AND CAPITAL BUDGET**

Adopted  
November 15, 2007



## **2008 BUDGET INTRODUCTION**

South King Fire & Rescue, also known as King County Fire Protection District #39, provides a full array of emergency services to a population of nearly 150,000 citizens within the Cities of Federal Way and Des Moines, as well as to portions of unincorporated King County and the City of Auburn's west hill. South King Fire & Rescue is approaching two (2) years of age with the adoption of this 2008 budget, following the January 1<sup>st</sup>, 2006 merger of the Federal Way Fire Department (King County Fire Protection District #39) and King County Fire Protection District #26 (the Des Moines Fire Department). While the name of the fire department has changed, the emergency services our citizens have come to expect have been maintained and/or enhanced as we approach 2008.

The 2008 budget reflects the third year of existence for South King Fire & Rescue. On the expense side, this budget 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 2008. Finally, it 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.

On the revenue side, this budget reflects maintaining the statutory limit of \$1.50 per \$1,000 of assessed valuation as is available to fire districts. Thanks in large part to the leadership provided in the legislative arena by members of South King Fire & Rescue, and the ongoing support of our citizens as demonstrated by their support of a Lid Lift ballot measure for the seventh year in a row; we now have a funding mechanism which will allow us to maintain a predictable revenue stream for the next six (6) years (2008 through 2013). We will strive to repay our citizens' ongoing support by providing them with the highest level of services possible in the most efficient and cost-effective manner possible.

The budget process for 2008 has once again been driven by our Strategic Leadership Plan, and the goals identified therein, as well as by increases in employee compensation. The increases in the 2008 budget over that of 2007 include the following:

- Hiring six (6) new firefighters for our Operations Division during fiscal year 2008. This will allow us to increase our staffing by the end of 2008 to a level which will support maintaining seven (7) engine companies with three (3) firefighters on board 24/7/365, as well as providing the community with three (3) staffed aid cars 100% of the time and a 4<sup>th</sup> staffed aid car approximately 75% of the time. This change in staffing levels will dramatically improve response times throughout the fire district, as driven by our Strategic Leadership Plan.
- Meeting the increases in wages and benefits as agreed upon in the 2006-2008 contract with the firefighters and officers represented by IAFF Local #2024, as well as for all non-contract departmental employees.
- Continuing with the implementation of an Officer Development program, including a succession plan for future leadership, as established within our Strategic Leadership Plan.
- Supporting the addition of the 3<sup>rd</sup> Training Officer in our Training Division for the entire fiscal year to assist with the development of training programs which will enhance our department's operational efficiencies. This addition, implemented in late 2007, will also work to ensure that our Tandberg streaming video programs are maintained and enhanced to provide on-duty training to our personnel within their assigned stations, enabling them to remain available for rapid responses within their 1<sup>st</sup> due areas as driven by our Strategic Leadership Plan.
- Supporting the addition of an Administrative Battalion Chief position within our Administration for the entire fiscal year to assist with program and project management within Operations. This addition, implemented in late 2007, will also work to ensure that our Operations Battalion Chiefs have the time to spend mentoring, coaching and training their Operational crews to improve efficiencies across the entire department as driven by our Strategic Leadership Plan.
- Implementing a training program related to surface water rescue to enhance our abilities to provide rapid emergency life-saving methodologies related to the plethora of lakes we have within our fire district. This training program, coupled with the purchase of additional and necessary equipment funded within our budget, has been driven by our Strategic Leadership Plan.
- 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 (it should further be noted that our wellness/fitness program has identified and been responsible for the successful treatment, of several cases of prostate cancer and other health issues which otherwise would have gone undetected until it was possibly too late for our employees to deal with).

- Maintaining and enhancing our Emergency Management and Disaster preparedness efforts within the cities of Federal Way and Des Moines, as well as the area of unincorporated King County and the west hill of the City of Auburn that we protect. Our ongoing goal is to be a regional leader in emergency management to ensure that our citizens are well taken care of should a disaster occur within our communities, as driven by our Strategic Leadership Plan.
- Continuing to fully 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** continues to be projected as a departmental need in the next few years in order to infuse the Capital reserves with additional needed funds to accomplish some or all of the following as identified in our Strategic Leadership Plan:

- Modification and upgrade to the Training Center at 1405 S.W. 312th 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 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.
- The potential purchase of properties and development of fire stations in other locations within the fire district to improve the response times to emergencies, as well as several other modifications and upgrades which would be included in the proposed bond issue, thus freeing up operational dollars for programmatic needs.

The plan for a proposed bond issue will be developed in 2008/2009, with the goal being to place this before the voters in 2010 as determined by the Board of Fire Commissioners.

On the revenue side, we have used 11.56% growth in Assessed valuation on existing properties as the basis for the 2008 revenue projections. Final growth in assessed valuation will not be known until early December of 2007. 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 \$21,450,282 and new construction at \$246,620 for combined 2008 revenue (less projected delinquent taxes) of \$21,479,932.

## PROJECTED REVENUES

A detailed breakout of the 2008 projected revenues is shown on the following pages. Property taxes are based upon a projected Assessed Valuation of \$14,464,600,745. This is an increase of 10.72% on existing properties and new construction.

<b>SOUTH KING FIRE &amp; RESCUE</b>	
<b>2008 REVENUES</b>	
PROPERTY TAXES	21,479,932
KCEMS BASIC LIFE	1,210,071
KCEMS MEDIC ONE RENT / FUEL	18,000
DES MOINES, KCFD 2 CONTRACT	41,283
DES MOINES, CITY PROPERTIES	13,375
DES MOINES, LEASEHOLD EXCISE TAX	15,000
DES MOINES SEWER DISTRICT	4,000
CITY PERMIT FEES	225,000
FIRE PREVENTION PERMIT FEES	50,000
SCHOOL DISTRICT	25,000
STATE TRAUMA GRANT	1,463
WA STATE PARKS	550
WA STATE HIGHWAYS	129
AMBULANCE CONTRACT	60,000
INTEREST EARNED	375,000
CELLULAR SITE LEASES	75,000
SALE OF SURPLUS EQUIPMENT	0
MISCELLANEOUS REVENUE	0
<b>TOTAL REVENUES</b>	<b>23,593,803</b>

## PROJECTED BALANCE SHEET INFORMATION

The following information summarizes revenues, expenses and fund balances. January 1, 2008 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.

<b>TAX REVENUE REQUEST FOR 2008</b>	
BASE TAXES	21,450,282
DELINQUENT TAX ADJUSTMENT	-216,969
NEW CONSTRUCTION	246,620
<b>TOTAL TAX REVENUE AVAILABLE</b>	<b>21,479,932</b>

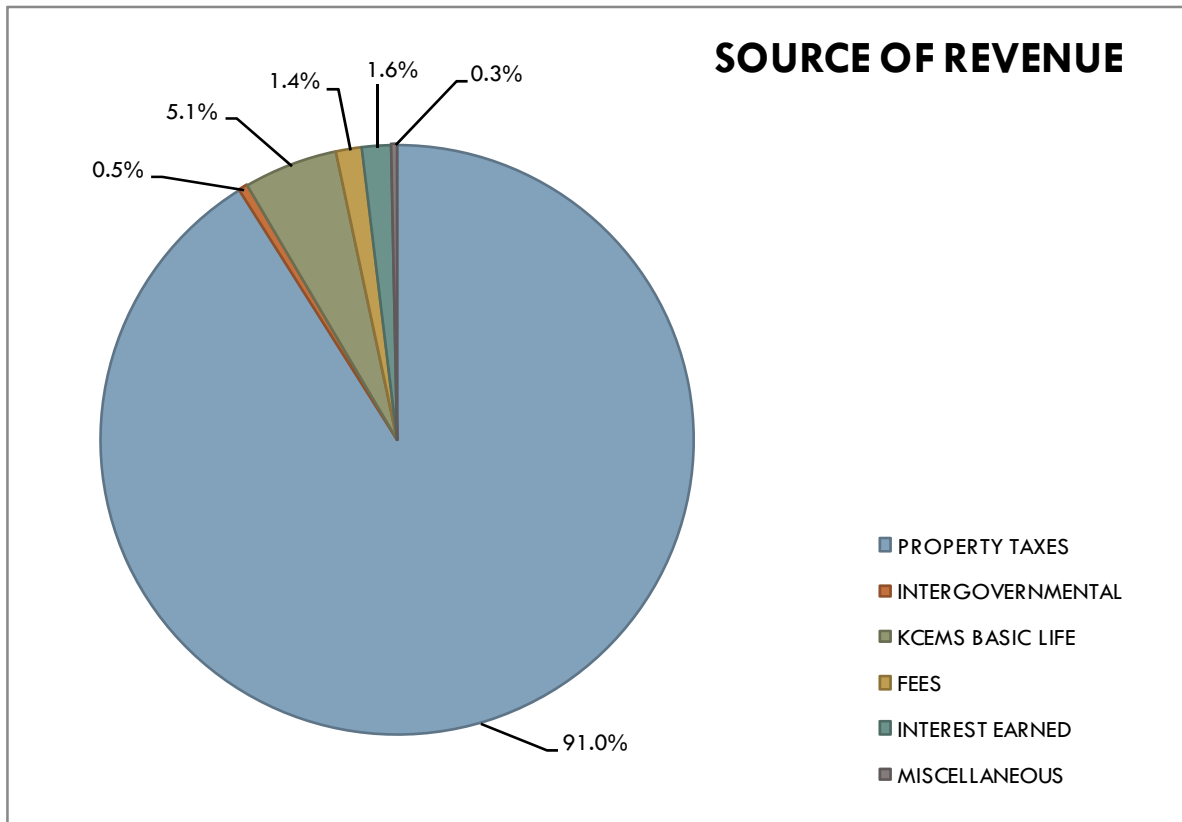
<b>AVAILABLE FUNDING, EXPENSES &amp; RESERVES</b>	
TAX REVENUES	21,479,932
OTHER REVENUES	2,113,871
<b>TOTAL REVENUES</b>	<b>23,593,803</b>
TOTAL OPERATING EXPENSES	20,921,920
INCREASE IN LONG TERM CARE RESERVES	0
INCREASE IN CASH ON HAND	0
AVAILABLE FOR CAPITAL RESERVES	2,671,883

<b>PROJECTED FUND BALANCES AS OF JANUARY 2008</b>	
GENERAL FUND ACCOUNT	5,376,219
CAPITAL RESERVE	4,188,752
CASH RESERVE	750,000
LEOFF 1 LTC / SICK LEAVE RESERVE	700,000
<b>TOTAL FUNDS AVAILABLE</b>	<b>11,014,971</b>

<b>PROJECTED FUND BALANCES AS OF JANUARY 2009</b>	
GENERAL FUND ACCOUNT	5,920,499
CAPITAL RESERVE	4,316,929
CASH RESERVE	1,750,000
LEOFF 1 LTC / SICK LEAVE RESERVE	700,000
<b>TOTAL FUNDS AVAILABLE</b>	<b>12,687,428</b>

## SOURCE OF REVENUE

Property taxes remain the primary source of revenue for the fire district at 91% of total revenues collected. 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 \$20,921,920 are projected for fiscal year 2008. The primary factors influencing an increase that is above the rate of inflation includes six new firefighter positions; the cost of living wage increase for personnel, which has been established as a 3.8% increase based on the Union contract for 2006-2008; and rising energy costs.

TOTAL DISTRICT EXPENSES	2008
DESCRIPTION	BUDGET
REGULAR HOURS	384,786
OVERTIME HOURS	18,720
<b>TOTAL PAID HOURS</b>	<b>403,506</b>
WELLNESS INCENTIVE	44,100
HOLIDAY SELL-BACKS	180,550
REGULAR SALARIES	12,708,518
OVERTIME SALARIES	924,699
PREMIUM PAY	66,839
<b>TOTAL SALARIES</b>	<b>13,924,706</b>
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>3,871,204</b>
MISCELLANEOUS SUPPLIES	378,524
REPAIR PARTS	129,700
SMALL EQUIPMENT	113,831
<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>622,055</b>
OUTSIDE TRAINING / TRAVEL / LODGING	270,254
RENTAL SERVICES	2,500
MAINTENANCE SERVICES	188,745
MISCELLANEOUS SERVICES	758,094
CONTRACT SERVICES	154,160
<b>TOTAL PURCHASED SERVICES</b>	<b>1,373,753</b>
<b>TOTAL DEBT SERVICE</b>	<b>187,748</b>
<b>TOTAL CONTINGENCY</b>	<b>150,000</b>
<b>TOTAL ELECTIONS / AUDIT</b>	<b>189,500</b>
<b>TOTAL COMMISSIONERS</b>	<b>68,215</b>
<b>TOTAL COMMISSIONERS PLANNING</b>	<b>1,240</b>
<b>TOTAL FUEL &amp; LUBE</b>	<b>120,000</b>
<b>TOTAL INSURANCE</b>	<b>110,500</b>
<b>TOTAL UTILITIES</b>	<b>303,000</b>
<b>TOTAL DISTRICT EXPENSES</b>	<b>20,921,920</b>

## CAPITAL BUDGET

The capital budget for 2008 has been developed based upon the Scheduled Major Capital Projects / Equipment replacements, Operations Capital expenses, Facilities Capital expenses, and Miscellaneous Capital expenses. Major capital equipment was brought current based upon better estimates for costs.

The major capital items and facilities upgrades scheduled for 2008 include:

<b>SCHEDULED MAJOR CAPITAL PROJECTS / EQUIPMENT:</b>	<b>\$433,358</b>
<b>OPERATIONS CAPITAL:</b>	<b>\$64,550</b>
<b>FACILITIES CAPITAL:</b>	<b>\$66,295</b>
<b>MISCELLANEOUS CAPITAL:</b>	<b>\$435,223</b>
<b>TOTAL</b>	<b>\$999,426</b>

The Scheduled Major Capital for 2008 is comprised of vehicle purchases, Information Systems replacements / projects, and station upgrades / repairs per the Capital Replacement Schedule. Scheduled Major Capital has been budgeted at \$433,358.

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 \$64,550.

The Scheduled Facilities 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 \$66,295.

Unscheduled Miscellaneous Capital expenses have been identified in the 2008 budget that will be funded through the General Fund Account at a cost of \$435,223.

The budgeted Capital Reserves allocation for 2008 is \$564,203.

## 2008 CAPITAL PROJECTS

<b>SCHEDULED MAJOR CAPITAL PROJECTS / EQUIPMENT</b>	
SUV - CHEV TAHOE	36,000
SEDAN -	27,000
TRUCK - CHEV 3500 / SERVICE BOX (FLEET)	60,000
B/C SUBURBAN (B61)	56,095
MISC. (EMR. LIGHTING, RADIOS, EQIP.)	29,000
NETWORK INFRASTRUCTURE	51,200
LASER PRINTERS	3,688
P/C WORKSTATIONS	33,047
LAPTOP COMPUTERS	10,311
SERVER SOFTWARE	6,609
APPLICATION SOFTWARE	2,100
ACCOUNTING SOFTWARE UPGRADES	8,592
TELEPHONE UPGRADES	10,000
TECHNOLOGY FUND	18,511
STATION 66 ROOF	59,485
STATION 68 PAINT	6,609
MATTRESS REPLACEMENT	8,500
TRANSMISSION COOLERS (ENGINE/LADDER)	6,609
<b>TOTAL</b>	<b>433,358</b>

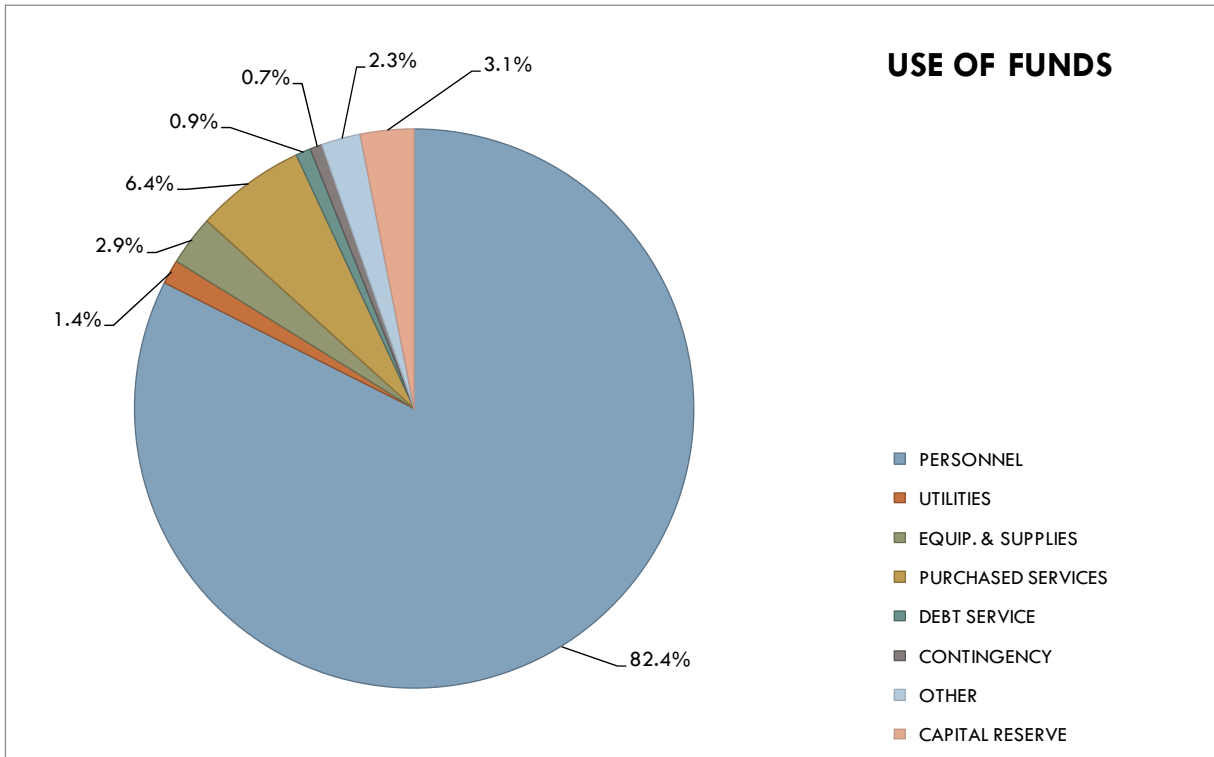
<b>OPERATIONS CAPITAL</b>	
RESCUE TOOL PUMP (E64)	4,500
NIMS/ICS BOARDS	4,000
NIMS/ICS VESTS	1,400
FIVE INCH HOSE	14,000
LADDER TESTING EQUIPMENT	1,000
EXTENSION LADDER	1,500
ROOF LADDER	1,000
PFD'S FOR H2O TEAM	3,750
WILDLAND GEAR	5,000
KME MODIFICATIONS (SEATING)	5,000
HIGH OUTPUT LIGHTING FOR E61 & E65	2,000
AMBER TRAFFIC ADVISORY LIGHTING X 5	6,000
OPEN ARM SEWING MACHINE	3,500
SHIRTS FOR WFI REC	1,000
APPARATUS AND STATION TOOLS	900
RESCUE TEAM EQUIPMENT	10,000
<b>TOTAL</b>	<b>64,550</b>

<b>FACILITIES CAPITAL</b>	
GENERATOR POWER UPDATE (STN 61)	5,000
RECLINERS X 3 (STN 61)	2,500
BEANERY & SOUTH HALL TILE FLOOR (STN 62)	14,000
RECLINERS X 5 (STN 63)	4,000
KITCHEN & DAY ROOM REMODEL (STN 63)	25,000
FRONT BUNKROOM CONVERSION TO OFFICE (STN 63)	1,500
REFRIGERATOR REPLACEMENT (STN 65)	1,800
EXTINGUISHER SAFETY EQUIPMENT (STN 65)	1,000
WORKSHOP TOOLS (STN 65)	250
RECLINERS X 4 (STN 66)	3,000
FLAG POLE (STN 66)	350
TV AREA LIGHTING (STN 66)	250
INSTA-HOT H2O (STN 66)	145
PAINT TRUCK BAY (STN 66)	2,300
MODIFY CEILING FOR STAIR STEP (STN 66)	100
HALL CARPET (STN 26)	4,500
OVERHEAD LIGHTING IN SCBA ROOM (STN 26)	600
<b>TOTAL</b>	<b>66,295</b>

<b>MISCELLANEOUS CAPITAL</b>	
2010 BOND PLANNING (2007 CARRY-OVER)	100,000
NEW HIRE EXPENSES (6 NEW / 2 REPLACEMENT)	52,328
INVENTORY ASSET TRACKING SOLUTION	6,000
TANDBERG LIGHTING AND CAMERA BRACKETS	5,000
RECRUITING/PUBLIC AWARENESS PROGRAM	2,395
RESCUE TRUCK	70,000
SURFACE WATER RESCUE TEAM	30,000
BACK-FLOW TESTING EQUIPMENT	1,000
STATION 62 - GENERATOR UPGRADE	40,000
STATION 26 - FUEL DISPENSING SYSTEM	12,000
IN-FRAME REBUILD ON E611	15,000
TRAINING FURNITURE UPGRADE	2,500
FIRERMS TRAINING DATABASE CONVERSION	10,000
INVESTIGATION DIGITAL CAMERA	1,000
FIVE GAS DETECTOR	4,500
ACTIVE ANTENNA SYSTEM (2007 CARRY-OVER)	56,000
VHF RADIOS X 10	6,000
ADDITIONAL COMPUTERS & WORKSTATIONS AT STATIONS	15,000
LCD PROJECTOR & COMPUTER AT STN 26	6,500
<b>TOTAL</b>	<b>435,223</b>

## USES OF FUNDS

Personnel costs continue to dominate the uses of funds at 82.4%. This is to be expected since we are a service provider.



*Note: The Debt Service referenced in the above Use of Funds chart is a General Obligation Bond that was approved by the Des Moines citizens prior to the merger.*



**Appendix A**

**DIVISIONAL OPERATING BUDGETS**





South King Fire and Rescue  
2008 Operating Budget (Listed by Divisions)

DIVISION: ACCT. CODE	GENERAL DESCRIPTION	2007 BUDGET	2008 BUDGET	VARIANCE	
				AMOUNT	PERCENT
522.05.21.161	FOOD	12,500	12,500	0	0.0%
522.05.21.162	LEOFF 1 REIMBURSEMENT	388,601	388,601	0	0.0%
522.05.21.163	EMPLOYEE ASSISTANCE	10,000	10,000	0	0.0%
522.05.21.164	EMPLOYEE RECOGNITION	15,000	20,000	5,000	33.3%
<b>522.05.20</b>	<b>TOTAL BENEFITS</b>	<b>426,101</b>	<b>431,101</b>	<b>5,000</b>	<b>1.2%</b>
522.05.30.261	MISC. SUPPLIES	5,000	5,000	0	0.0%
522.05.30.275	OFFICE SUPPLIES	21,000	22,500	1,500	7.1%
522.05.30.273	DISASTER SUPPLIES	4,500	4,500	0	0.0%
522.05.30.xxx	EMERGENCY MANAGEMENT SUPPLIES	3,000	3,000	0	0.0%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>33,500</b>	<b>35,000</b>	<b>1,500</b>	<b>4.5%</b>
522.05.33.381	FUEL	107,500	120,000	12,500	11.6%
	<b>TOTAL FUEL</b>	<b>107,500</b>	<b>120,000</b>	<b>12,500</b>	<b>11.6%</b>
522.05.35.415	HOUSE WARES	6,000	6,000	0	0.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>0.0%</b>
<b>522.05.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>147,000</b>	<b>161,000</b>	<b>14,000</b>	<b>9.5%</b>
522.05.41.511	AUDIT	9,500	9,500	0	0.0%
522.05.41.512	ELECTIONS	110,000	180,000	70,000	63.6%
	<b>TOTAL ELECTIONS/AUDIT</b>	<b>119,500</b>	<b>189,500</b>	<b>70,000</b>	<b>58.6%</b>
522.05.44.574	ATTORNEY/LEGAL	36,000	36,000	0	0.0%
522.05.44.575	NEGOTIATIONS	0	30,000	30,000	--
522.05.44.577	INVESTMENT FEES	3,850	3,850	0	0.0%
522.05.44.578	HIRING/TESTING/INVESTIGATION	11,000	18,500	7,500	68.2%
522.05.44.579	POSTAGE	31,344	31,344	0	0.0%
522.05.44.580	ADVERTISING (MEETING, BID, ETC)	1,500	1,500	0	0.0%
522.05.44.581	DUES & MEMBERSHIPS	8,250	9,000	750	9.1%
522.05.44.582	TEMPORARY EMPLOYMENT	2,000	2,000	0	0.0%
522.05.44.583	PRINTING & BINDING	6,500	8,000	1,500	23.1%
522.05.44.584	PUBLICATIONS	3,000	3,000	0	0.0%
522.05.44.585	LICENSES	1,000	1,000	0	0.0%
522.05.44.586	SERVICE FEES	1,000	1,000	0	0.0%
522.05.44.601	ACCREDITATION	15,000	15,000	0	0.0%
522.05.44.xxx	HR COMPLIANCE TRAINING & INSTRUCTION	0	12,000	12,000	--
522.05.44.593	CONSULTANTS	27,800	20,000	-7,800	-28.1%
522.05.44.607	EMERGENCY MANAGEMENT COORDINATION	10,000	10,000	0	0.0%
522.05.44.602	PLANNING	2,500	2,500	0	0.0%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>160,744</b>	<b>204,694</b>	<b>43,950</b>	<b>27.3%</b>
522.05.46.641	INS./CASUALTY & LIAB.	92,500	92,500	0	0.0%
522.05.46.642	INS./LIFE & ACCIDENT	18,000	18,000	0	0.0%
522.05.46.643	EMPLOYMENT SECURITY	0	0	0	--
	<b>TOTAL INSURANCE</b>	<b>110,500</b>	<b>110,500</b>	<b>0</b>	<b>0.0%</b>
522.05.47.671	ELECTRICITY	89,200	96,000	6,800	7.6%
522.05.47.672	NATURAL GAS	55,796	67,500	11,704	21.0%
522.05.47.674	TELEPHONE	90,000	90,000	0	0.0%
522.05.47.675	WASTE DISPOSAL	20,000	20,000	0	0.0%
522.05.47.676	WATER/SEWER	14,200	15,000	800	5.6%
522.05.47.677	SURFACE WATER SYSTEM	14,500	14,500	0	0.0%
	<b>TOTAL UTILITIES</b>	<b>283,696</b>	<b>303,000</b>	<b>19,304</b>	<b>6.8%</b>
<b>522.05.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>674,440</b>	<b>807,694</b>	<b>133,254</b>	<b>19.8%</b>
522.05.49.759	PROPERTY PAYMENTS	21,000	21,000	0	0.0%
522.05.49.760	KCFD 2 CONTRACT	160,480	166,748	6,268	3.9%
	<b>TOTAL DEBT SERVICE</b>	<b>181,480</b>	<b>187,748</b>	<b>6,268</b>	<b>3.5%</b>
522.05.50.791	CONTINGENCY	150,000	150,000	0	0.0%
<b>522.05.50</b>	<b>TOTAL CONTINGENCY</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL GENERAL</b>	<b>1,579,021</b>	<b>1,737,543</b>	<b>158,522</b>	<b>10.0%</b>

South King Fire and Rescue  
 2008 Operating Budget (Listed by Divisions)

DIVISION: ADMINISTRATION		2007 BUDGET	2008 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	20,796	20,796	0	0.0%
	OVERTIME HOURS	360	480	120	33.3%
	TOTAL PAID HOURS	21,156	21,276	120	0.6%
522.10.10.101	HOLIDAY / VACATION SELL-BACKS	31,498	15,000	-16,498	-52.4%
522.10.10.102	REGULAR SALARIES	919,474	1,012,168	92,693	10.1%
522.10.10.103	OVERTIME SALARIES	15,767	21,885	6,118	38.8%
<b>522.10.10</b>	<b>TOTAL SALARIES</b>	<b>966,740</b>	<b>1,049,053</b>	<b>82,313</b>	<b>8.5%</b>
522.10.20.131	LIFE INSURANCE	2,796	3,280	484	17.3%
522.10.20.132	LABOR & INDUSTRIES	7,705	9,231	1,526	19.8%
522.10.20.133	MEDICAL/DENTAL	106,843	97,087	-9,756	-9.1%
522.10.20.134	PENSIONS FULL TIME	46,269	68,968	22,699	49.1%
522.10.20.136	DEFERRED COMPENSATION	12,000	12,000	0	0.0%
522.10.20.138	MEDICARE	6,612	5,228	-1,384	-20.9%
522.10.20.139	SOCIAL SECURITY (Commissioners)	2,879	3,023	144	5.0%
<b>522.10.20</b>	<b>TOTAL BENEFITS</b>	<b>185,104</b>	<b>198,817</b>	<b>13,713</b>	<b>7.4%</b>
522.10.35.416	FURNITURE & FURNISHINGS	10,833	10,833	0	0.0%
522.10.35.417	OFFICE MACHINES	500	500	0	0.0%
	TOTAL SMALL EQUIPMENT	11,333	11,333	0	0.0%
<b>522.10.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>11,333</b>	<b>11,333</b>	<b>0</b>	<b>0.0%</b>
522.10.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	43,300	57,800	14,500	33.5%
	TOTAL OUTSIDE TRAINING	43,300	57,800	14,500	33.5%
522.10.48.701	MISC. EQUIP. MAINTENANCE	0	0	0	--
	TOTAL MAINTENANCE SERVICES	0	0	0	--
<b>522.10.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>43,300</b>	<b>57,800</b>	<b>14,500</b>	<b>33.5%</b>
522.10.51.811	DUES - COMMISSIONERS	6,720	5,040	-1,680	-25.0%
522.10.51.812	MEETINGS - COMMISSIONERS	37,632	39,510	1,878	5.0%
522.10.51.813	OUTSIDE TRAINING/MEETINGS	31,500	23,665	-7,835	-24.9%
	TOTAL COMMISSIONERS	75,852	68,215	-7,637	-10.1%
522.10.52.831	MEETINGS	240	240	0	0.0%
522.10.52.832	PLANNING	1,000	1,000	0	0.0%
	TOTAL COMM. PLANNING	1,240	1,240	0	0.0%
<b>522.10.50</b>	<b>TOTAL COMMISSIONERS</b>	<b>77,092</b>	<b>69,455</b>	<b>-7,637</b>	<b>-9.9%</b>
	<b>TOTAL ADMINISTRATION</b>	<b>1,283,569</b>	<b>1,386,458</b>	<b>102,889</b>	<b>8.0%</b>

South King Fire and Rescue  
 2008 Operating Budget (Listed by Divisions)

DIVISION: ACCT. CODE	OPERATIONS DESCRIPTION	2007 BUDGET	2008 BUDGET	VARIANCE	
				AMOUNT	PERCENT
	REGULAR HOURS	294,528	312,000	17,472	5.9%
	OVERTIME HOURS	12,211	13,036	825	6.8%
	TOTAL PAID HOURS	306,739	325,036	18,297	6.0%
522.20.10.109	WELLNESS INCENTIVE	44,100	44,100	0	0.0%
522.20.10.101	HOLIDAY / VACATION SELL-BACKS	155,000	155,000	0	0.0%
522.20.10.102	REGULAR SALARIES	8,943,503	9,668,368	724,865	8.1%
522.20.10.103	OVERTIME SALARIES	564,112	614,834	50,722	9.0%
<b>522.20.10</b>	<b>TOTAL SALARIES</b>	<b>9,706,715</b>	<b>10,482,302</b>	<b>775,587</b>	<b>8.0%</b>
522.20.20.131	LIFE INSURANCE	27,483	31,667	4,184	15.2%
522.20.20.132	LABOR & INDUSTRIES	147,840	182,341	34,501	23.3%
522.20.20.133	MEDICAL/DENTAL	1,437,876	1,502,289	64,413	4.5%
522.20.20.134	PENSIONS FULL TIME	501,215	702,654	201,439	40.2%
522.20.20.136	DEFERRED COMPENSATION	141,600	148,200	6,600	4.7%
522.20.20.138	MEDICARE	93,103	105,668	12,565	13.5%
<b>522.20.20</b>	<b>TOTAL BENEFITS</b>	<b>2,349,117</b>	<b>2,672,819</b>	<b>323,702</b>	<b>13.8%</b>
522.20.30.261	MISC. SUPPLIES	2,000	2,000	0	0.0%
522.20.30.264	PERSONAL PROTECTION EQUIPMENT (PPE)	63,500	88,345	24,845	39.1%
522.20.30.265	COVERALLS	1,200	1,200	0	0.0%
522.20.30.266	EXTINGUISHERS & SUPPLIES	600	600	0	0.0%
522.20.30.267	FLARES	800	800	0	0.0%
522.20.30.304	HONOR GUARD	2,500	2,500	0	0.0%
522.20.30.270	MATERIAL (PROP PROT)	750	750	0	0.0%
522.20.30.272	UNIFORMS	75,000	85,000	10,000	13.3%
522.20.30.274	PASSPORT	600	600	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	146,950	181,795	34,845	23.7%
522.20.31.327	B.A. REPAIR PARTS	6,400	6,400	0	0.0%
522.20.31.328	EQUIP. REPAIR PARTS	1,200	1,200	0	0.0%
522.20.31.329	EXTIGUISHER REPAIR PARTS	1,250	1,250	0	0.0%
522.20.31.330	HOSE REPAIR PARTS	450	450	0	0.0%
	TOTAL REPAIR PARTS	9,300	9,300	0	0.0%
522.20.35.411	FIREFIGHTING EQUIP.	17,400	18,500	1,100	6.3%
522.20.35.412	HAND TOOLS	700	700	0	0.0%
522.20.35.413	COMPLEX MAPS	7,000	7,000	0	0.0%
	TOTAL SMALL EQUIPMENT	25,100	26,200	1,100	4.4%
<b>522.20.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>181,350</b>	<b>217,295</b>	<b>35,945</b>	<b>19.8%</b>
522.20.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	90,100	110,100	20,000	22.2%
	TOTAL OUTSIDE TRAINING	90,100	110,100	20,000	22.2%
522.20.48.701	MISC. EQUIP/REPAIR	1,900	1,900	0	0.0%
522.20.48.702	B.A. HYDRO REPAIR	1,000	4,900	3,900	390.0%
522.20.48.703	B.A. REPAIR	800	3,600	2,800	350.0%
522.20.48.704	EXTINGUISHER REPAIRS / SERVICE	1,250	3,000	1,750	140.0%
522.20.48.705	HOSE REPAIR	1,200	1,200	0	0.0%
522.20.48.706	PROTECTIVE CLOTH. REPAIR	500	8,000	7,500	1500.0%
522.20.48.707	COMPRES./BREATH. APP.	1,300	8,800	7,500	576.8%
	TOTAL MAINTENANCE SERVICES	7,950	31,400	23,450	295.0%
<b>522.20.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>98,050</b>	<b>141,500</b>	<b>43,450</b>	<b>44.3%</b>
	<b>TOTAL OPERATIONS</b>	<b>12,335,232</b>	<b>13,513,917</b>	<b>1,178,685</b>	<b>9.6%</b>

South King Fire and Rescue  
 2008 Operating Budget (Listed by Divisions)

DIVISION: ACCT. CODE	EMS DESCRIPTION	2007 BUDGET	2008 BUDGET	VARIANCE	
				AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	--
	OVERTIME HOURS	220	220	0	0.0%
	TOTAL PAID HOURS	220	220	0	0.0%
522.24.10.101	HOLIDAY / VACATION SELL-BACKS	0	0	0	--
522.24.10.102	REGULAR SALARIES	0	0	0	--
522.24.10.103	OVERTIME SALARIES	10,163	10,376	213	2.1%
<b>522.24.10</b>	<b>TOTAL SALARIES</b>	<b>10,163</b>	<b>10,376</b>	<b>213</b>	<b>2.1%</b>
522.24.20.131	LIFE INSURANCE	0	0	0	--
522.24.20.132	LABOR & INDUSTRIES	0	0	0	--
522.24.20.133	MEDICAL/DENTAL	0	0	0	--
522.24.20.134	PENSIONS FULL TIME	544	706	162	29.7%
522.24.20.136	DEFERRED COMPENSATION	0	0	0	--
522.24.20.138	MEDICARE	88	90	2	2.6%
<b>522.24.20</b>	<b>TOTAL BENEFITS</b>	<b>632</b>	<b>796</b>	<b>164</b>	<b>25.9%</b>
522.24.30.271	MEDICAL SUPPLIES	37,500	40,000	2,500	6.7%
522.24.30.282	DEFIBRILLATOR SUPPLIES	0	5,730	5,730	--
522.24.30.298	DISEASE PREVENTION	2,506	7,500	4,994	199.3%
	TOTAL MISCELLANEOUS SUPPLIES	40,006	53,230	13,224	33.1%
522.24.31.xxx	FUTURE CATEGORY (ALS/BLS)	0	0	0	--
522.24.31.332	DEFIBRILLATOR REPAIR PARTS	4,200	5,000	800	19.0%
	TOTAL REPAIR PARTS	4,200	5,000	800	19.0%
522.24.35.423	SHOP TOOLS	570	570	0	0.0%
522.24.35.414	MEDICAL EQUIPMENT	2,600	2,600	0	0.0%
	TOTAL SMALL EQUIPMENT	3,170	3,170	0	0.0%
<b>522.24.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>47,376</b>	<b>61,400</b>	<b>14,024</b>	<b>29.6%</b>
522.24.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	2,500	2,350	-150	-6.0%
	TOTAL OUTSIDE TRAINING	2,500	2,350	-150	-6.0%
522.24.44.572	INFECTIOUS WASTE DISPOSAL	612	800	188	30.7%
522.24.44.602	MEDICAL GASES	2,350	3,000	650	27.7%
522.24.44.587	INSTRUCTORS (OUTSIDE)	13,000	23,000	10,000	76.9%
	TOTAL MISCELLANEOUS SERVICES	15,962	26,800	10,838	67.9%
522.24.48.701	MISC. EQUIP MAINTENANCE	0	0	0	--
522.24.48.731	DEFIBRILLATOR SERVICE	0	0	0	--
	TOTAL MAINTENANCE SERVICES	0	0	0	--
522.24.49.751	DEFIB SERVICE CONTR.	0	0	0	--
	TOTAL CONTRACT SERVICES	0	0	0	--
<b>522.24.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>18,462</b>	<b>29,150</b>	<b>10,688</b>	<b>57.9%</b>
	<b>TOTAL EMS</b>	<b>76,633</b>	<b>101,722</b>	<b>25,089</b>	<b>32.7%</b>

South King Fire and Rescue  
 2008 Operating Budget (Listed by Divisions)

DIVISION: RESCUE		2007 BUDGET	2008 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	--
	TRAINING OVERTIME HOURS	420	420	0	0.0%
	RESPONSE OVERTIME HOURS	120	120	0	0.0%
	TOTAL OVERTIME HOURS	540	540	0	0.0%
	TOTAL PAID HOURS	540	540	0	0.0%
522.22.10.103	OVERTIME SALARIES	24,946	25,469	522	2.1%
522.22.10.107	PREMIUM PAY	20,997	21,795	798	3.8%
<b>522.22.10</b>	<b>TOTAL SALARIES</b>	<b>45,944</b>	<b>47,264</b>	<b>1,320</b>	<b>2.9%</b>
522.22.20.134	PENSIONS FULL TIME	2,458	3,214	756	30.8%
<b>522.22.20</b>	<b>TOTAL BENEFITS</b>	<b>2,458</b>	<b>3,214</b>	<b>756</b>	<b>30.8%</b>
522.22.35.431	RESCUE EQUIP	6,100	6,100	0	0.0%
	TOTAL SMALL EQUIPMENT	6,100	6,100	0	0.0%
<b>522.22.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>6,100</b>	<b>6,100</b>	<b>0</b>	<b>0.0%</b>
522.22.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	6,000	8,300	2,300	38.3%
	TOTAL OUTSIDE TRAINING	6,000	8,300	2,300	38.3%
522.22.48.701	MISC. EQUIP. MAINTENANCE	2,000	3,000	1,000	50.0%
	TOTAL MAINTENANCE SERVICES	2,000	3,000	1,000	50.0%
<b>522.22.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>8,000</b>	<b>11,300</b>	<b>3,300</b>	<b>41.3%</b>
	<b>TOTAL RESCUE:</b>	<b>62,502</b>	<b>67,878</b>	<b>5,376</b>	<b>8.6%</b>

DIVISION: MARINE		2007 BUDGET	2008 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	--
	TRAINING OVERTIME HOURS	210	420	210	100.0%
	RESPONSE OVERTIME HOURS	0	120	120	--
	TOTAL OVERTIME HOURS	210	540	330	157.1%
	TOTAL PAID HOURS	210	540	330	157.1%
522.27.10.103	OVERTIME SALARIES	9,701	25,469	15,767	162.5%
522.27.10.107	PREMIUM PAY	20,997	21,795	798	3.8%
<b>522.27.10</b>	<b>TOTAL SALARIES</b>	<b>30,699</b>	<b>47,264</b>	<b>16,565</b>	<b>54.0%</b>
522.27.20.134	PENSIONS FULL TIME	519	1,732	1,213	233.7%
<b>522.27.20</b>	<b>TOTAL BENEFITS</b>	<b>519</b>	<b>1,732</b>	<b>1,213</b>	<b>233.7%</b>
522.27.35.431	MARINE EQUIP	2,900	2,900	0	0.0%
	TOTAL SMALL EQUIPMENT	2,900	2,900	0	0.0%
<b>522.27.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>2,900</b>	<b>2,900</b>	<b>0</b>	<b>0.0%</b>
522.27.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	0	4,000	4,000	--
	TOTAL OUTSIDE TRAINING	0	4,000	4,000	--
522.27.48.701	MISC. EQUIP. MAINTENANCE	1,600	1,600	0	0.0%
	TOTAL MAINTENANCE SERVICES	1,600	1,600	0	0.0%
<b>522.27.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>1,600</b>	<b>5,600</b>	<b>4,000</b>	<b>250.0%</b>
	<b>TOTAL MARINE:</b>	<b>35,718</b>	<b>57,496</b>	<b>21,778</b>	<b>61.0%</b>

South King Fire and Rescue  
2008 Operating Budget (Listed by Divisions)

DIVISION: HEALTH & SAFETY		2007 BUDGET	2008 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	--
	OVERTIME HOURS	632	632	0	0.0%
	TOTAL PAID HOURS	632	632	0	0.0%
522.23.10.102	REGULAR SALARIES	0	0	0	--
522.23.10.103	OVERTIME SALARIES	29,197	29,808	611	2.1%
<b>522.23.10</b>	<b>TOTAL SALARIES</b>	<b>29,197</b>	<b>29,808</b>	<b>611</b>	<b>2.1%</b>
522.23.20.131	LIFE INSURANCE	0	0	0	--
522.23.20.132	LABOR & INDUSTRIES	0	0	0	--
522.23.20.133	MEDICAL/DENTAL	0	0	0	--
522.23.20.134	PENSIONS FULL TIME	0	0	0	--
522.23.20.136	DEFERRED COMPENSATION	0	0	0	--
522.23.21.165	PHYSICAL FITNESS	16,480	16,480	0	0.0%
522.23.21.166	VACCINES	13,818	14,300	482	3.5%
522.23.21.167	MEDICAL EXAMS (WELL/FIT INITIATIVE)	72,924	79,000	6,076	8.3%
522.23.21.169	MEDICAL EXAMS (DUTY FITNESS)	1,236	3,500	2,264	183.2%
<b>522.23.20</b>	<b>TOTAL BENEFITS</b>	<b>104,458</b>	<b>113,280</b>	<b>8,822</b>	<b>8.4%</b>
522.23.31.328	EQUIP/REPAIR PARTS	750	2,000	1,250	166.7%
	TOTAL REPAIR PARTS	750	2,000	1,250	166.7%
<b>522.23.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>750</b>	<b>2,000</b>	<b>1,250</b>	<b>166.7%</b>
522.23.44.587	INSTRUCTORS (OUTSIDE)	1,500	1,500	0	0.0%
522.23.48.701	MISC. EQUIP. MAINTENANCE	1,820	1,850	30	1.6%
	TOTAL MISCELLANEOUS SERVICES	3,320	3,350	30	0.9%
<b>522.23.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>3,320</b>	<b>3,350</b>	<b>30</b>	<b>0.9%</b>
	<b>TOTAL HEALTH &amp; SAFETY</b>	<b>137,725</b>	<b>148,438</b>	<b>10,713</b>	<b>7.8%</b>

DIVISION: HAZARDOUS MATERIALS		2007 BUDGET	2008 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	--
	TRAINING OVERTIME HOURS	360	360	0	0.0%
	RESPONSE OVERTIME HOURS	120	120	0	0.0%
	OVERTIME HOURS	480	480	0	0.0%
	TOTAL PAID HOURS	480	480	0	0.0%
522.25.10.103	OVERTIME SALARIES	22,175	22,639	464	2.1%
522.25.10.107	PREMIUM PAY	22,397	23,248	851	3.8%
<b>522.25.10</b>	<b>TOTAL SALARIES</b>	<b>44,572</b>	<b>45,887</b>	<b>1,315</b>	<b>3.0%</b>
522.25.20.134	PENSIONS FULL TIME	1,186	1,539	353	29.8%
<b>522.25.20</b>	<b>TOTAL BENEFITS</b>	<b>1,186</b>	<b>1,539</b>	<b>353</b>	<b>29.8%</b>
522.25.35.418	HAZ MAT PROTECTION	3,600	3,600	0	0.0%
522.25.35.419	HAZ MAT TOOLS/EQUIP	6,318	6,318	0	0.0%
	TOTAL SMALL EQUIPMENT	9,918	9,918	0	0.0%
<b>522.25.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>9,918</b>	<b>9,918</b>	<b>0</b>	<b>0.0%</b>
522.25.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	3,504	3,504	0	0.0%
	TOTAL OUTSIDE TRAINING	3,504	3,504	0	0.0%
522.25.48.701	MISC. EQUIP. MAINTENANCE	600	6,900	6,300	1050.0%
	TOTAL MAINTENANCE SERVICES	600	6,900	6,300	1050.0%
<b>526.25.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>4,104</b>	<b>10,404</b>	<b>6,300</b>	<b>153.5%</b>
	<b>TOTAL HAZARDOUS MAT.</b>	<b>59,780</b>	<b>67,749</b>	<b>7,969</b>	<b>13.3%</b>

South King Fire and Rescue  
 2008 Operating Budget (Listed by Divisions)

DIVISION: ACCT. CODE	PREVENTION / INVESTIGATION DESCRIPTION	2007 BUDGET	2008 BUDGET	VARIANCE	
				AMOUNT	PERCENT
	REGULAR HOURS	16,637	16,637	0	0.0%
	OVERTIME HOURS	552	552	0	0.0%
	TOTAL PAID HOURS	17,189	17,189	0	0.0%
522.30.10.101	HOLIDAY / VACATION SELL-BACKS	5,000	5,000	0	0.0%
522.30.10.102	REGULAR SALARIES	683,643	711,801	28,158	4.1%
522.30.10.103	OVERTIME SALARIES	41,833	28,379	-13,454	-32.2%
<b>522.30.10</b>	<b>TOTAL SALARIES</b>	<b>730,477</b>	<b>745,180</b>	<b>14,704</b>	<b>2.0%</b>
522.30.20.131	LIFE INSURANCE	2,079	2,304	225	10.8%
522.30.20.132	LABOR & INDUSTRIES	6,821	9,605	2,784	40.8%
522.30.20.133	MEDICAL/DENTAL	99,312	91,803	-7,508	-7.6%
522.30.20.134	PENSIONS FULL TIME	28,040	42,515	14,475	51.6%
522.30.20.136	DEFERRED COMPENSATION	9,600	9,600	0	0.0%
522.30.20.138	MEDICARE	3,302	4,748	1,446	43.8%
<b>522.30.20</b>	<b>TOTAL BENEFITS</b>	<b>149,153</b>	<b>160,576</b>	<b>11,423</b>	<b>7.7%</b>
522.30.30.279	CODE BOOKS	4,000	2,000	-2,000	-50.0%
522.30.30.281	REFERENCE BOOKS	500	1,000	500	100.0%
522.30.30.283	SUPRA BOXES	0	0	0	--
	TOTAL MISCELLANEOUS SUPPLIES	4,500	3,000	-1,500	-33.3%
522.30.35.416	FURNITURE & FURNISHINGS	600	600	0	0.0%
522.30.35.420	PHOTO EQUIPMENT	1,100	1,100	0	0.0%
522.30.35.434	INVESTIGATION EQUIPMENT	1,000	1,500	500	50.0%
	TOTAL SMALL EQUIPMENT	2,700	3,200	500	18.5%
<b>522.30.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>7,200</b>	<b>6,200</b>	<b>-1,000</b>	<b>-13.9%</b>
522.30.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	11,000	13,000	2,000	18.2%
	TOTAL OUTSIDE TRAINING	11,000	13,000	2,000	18.2%
522.30.44.586	FILM/DEVELOPING	300	300	0	0.0%
522.30.44.601	INVESTIGATION SERVICES	0	0	0	--
	TOTAL MISCELLANEOUS SERVICES	300	300	0	0.0%
522.30.48.701	MISC. EQUIP. MAINTENANCE	200	200	0	0.0%
522.30.48.708	FLOW TEST GAUGES REPAIR	0	0	0	--
522.30.48.760	CITY OF FEDERAL WAY M&O	14,956	14,956	0	0.0%
	TOTAL MAINTENANCE SERVICES	15,156	15,156	0	0.0%
<b>522.30.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>26,456</b>	<b>28,456</b>	<b>2,000</b>	<b>7.6%</b>
	<b>TOTAL PREVENTION</b>	<b>913,286</b>	<b>940,412</b>	<b>27,126</b>	<b>3.0%</b>

South King Fire and Rescue  
 2008 Operating Budget (Listed by Divisions)

DIVISION: PUBLIC EDUCATION		2007 BUDGET	2008 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	6,239	6,239	0	0.0%
	OVERTIME HOURS	300	300	0	0.0%
	TOTAL PAID HOURS	6,539	6,539	0	0.0%
522.35.10.101	HOLIDAY / VACATION SELL-BACKS	0	0	0	--
522.35.10.102	REGULAR SALARIES	218,665	227,701	9,036	4.1%
522.35.10.103	OVERTIME SALARIES	13,140	13,678	538	4.1%
<b>522.35.10</b>	<b>TOTAL SALARIES</b>	<b>231,805</b>	<b>241,379</b>	<b>9,574</b>	<b>4.1%</b>
522.35.20.131	LIFE INSURANCE	666	742	76	11.5%
522.35.20.132	LABOR & INDUSTRIES	663	883	220	33.2%
522.35.20.133	MEDICAL/DENTAL	24,468	24,468	0	0.0%
522.35.20.134	PENSIONS FULL TIME	9,727	15,271	5,544	57.0%
522.35.20.136	DEFERRED COMPENSATION	3,600	3,600	0	0.0%
522.35.20.138	MEDICARE	3,413	3,552	139	4.1%
<b>522.35.20</b>	<b>TOTAL BENEFITS</b>	<b>42,537</b>	<b>48,516</b>	<b>5,979</b>	<b>14.1%</b>
522.35.30.278	AUDIO/VISUAL AIDS	1,000	1,000	0	0.0%
522.35.30.286	EDUCATIONAL PROGRAM SUPPLIES	10,000	9,000	-1,000	-10.0%
	TOTAL MISCELLANEOUS SUPPLIES	11,000	10,000	-1,000	-9.1%
522.35.35.412	HAND TOOLS	50	50	0	0.0%
	TOTAL SMALL EQUIPMENT	50	50	0	0.0%
<b>522.35.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>11,050</b>	<b>10,050</b>	<b>-1,000</b>	<b>-9.0%</b>
522.35.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	3,750	6,500	2,750	73.3%
	TOTAL OUTSIDE TRAINING	3,750	6,500	2,750	73.3%
522.35.44.597	EDUCATIONAL PROGRAMS	25,000	23,000	-2,000	-8.0%
522.35.44.608	CPR / FIRST AID	1,200	3,500		
522.35.44.602	CERT PROGRAM	3,000	3,000	0	0.0%
522.35.44.603	SPECIAL PROGRAMS	0	0	0	--
	TOTAL MISCELLANEOUS SERVICES	29,200	29,500	300	1.0%
522.35.48.701	MISC. EQUIP. MAINTENANCE	600	600	0	0.0%
	TOTAL MAINTENANCE SERVICES	600	600	0	0.0%
<b>522.35.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>33,550</b>	<b>36,600</b>	<b>3,050</b>	<b>9.1%</b>
<b>TOTAL PUBLIC EDUCATION</b>		<b>318,942</b>	<b>336,545</b>	<b>17,603</b>	<b>5.5%</b>



South King Fire and Rescue  
 2008 Operating Budget (Listed by Divisions)

DIVISION: TRAINING		2007 BUDGET	2008 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	10,398	10,398	0	0.0%
	OVERTIME HOURS	1,140	1,140	0	0.0%
	<b>TOTAL PAID HOURS</b>	<b>11,538</b>	<b>11,538</b>	<b>0</b>	<b>0.0%</b>
522.40.10.101	HOLIDAY / VACATION SELL-BACKS	2,000	2,000	0	0.0%
522.40.10.102	REGULAR SALARIES	414,978	474,918	59,940	14.4%
522.40.10.103	OVERTIME SALARIES	75,969	79,453	3,484	4.6%
<b>522.40.10</b>	<b>TOTAL SALARIES</b>	<b>492,947</b>	<b>556,371</b>	<b>63,424</b>	<b>12.9%</b>
522.40.20.131	LIFE INSURANCE	1,266	1,539	273	21.6%
522.40.20.132	LABOR & INDUSTRIES	4,402	6,502	2,100	47.7%
522.40.20.133	MEDICAL/DENTAL	59,736	42,010	-17,726	-29.7%
522.40.20.134	PENSIONS FULL TIME	25,072	37,705	12,633	50.4%
522.40.20.136	DEFERRED COMPENSATION	6,000	6,000	0	0.0%
522.40.20.138	MEDICARE	3,590	4,359	769	21.4%
<b>522.40.20</b>	<b>TOTAL BENEFITS</b>	<b>100,066</b>	<b>98,115</b>	<b>-1,951</b>	<b>-1.9%</b>
522.40.30.261	MISC. SUPPLIES	5,000	5,000	0	0.0%
522.40.30.277	AUDIO/VISUAL FILMS/SOFTWARE	20,000	10,000	-10,000	-50.0%
522.40.30.278	AUDIO/VISUAL AIDS	1,200	2,500	1,300	108.3%
522.40.30.281	REFERENCE BOOKS	5,000	3,000	-2,000	-40.0%
	<b>TOTAL MISCELLANEOUS SUPPLIES</b>	<b>31,200</b>	<b>20,500</b>	<b>-10,700</b>	<b>-34.3%</b>
522.40.35.411	FIREFIGHTING EQUIP.	20,000	22,500	2,500	12.5%
522.40.35.416	FURNITURE & FURNISHINGS	3,500	500	-3,000	-85.7%
522.40.35.417	OFFICE MACHINES	1,000	1,000	0	0.0%
522.40.35.421	AUDIO/VISUAL EQUIP	2,000	3,500	1,500	75.0%
	<b>TOTAL SMALL EQUIPMENT</b>	<b>26,500</b>	<b>27,500</b>	<b>1,000</b>	<b>3.8%</b>
<b>522.40.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>57,700</b>	<b>48,000</b>	<b>-9,700</b>	<b>-16.8%</b>
522.40.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	35,750	35,700	-50	-0.1%
	<b>TOTAL OUTSIDE TRAINING</b>	<b>35,750</b>	<b>35,700</b>	<b>-50</b>	<b>-0.1%</b>
522.40.44.587	INSTRUCTORS (OUTSIDE)	30,000	37,500	7,500	25.0%
	<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>30,000</b>	<b>37,500</b>	<b>7,500</b>	<b>25.0%</b>
522.40.45.622	PORTABLE SANITATION SERVICES	2,000	2,000	0	0.0%
	<b>TOTAL RENTAL SERVICE</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.0%</b>
522.40.48.701	MISC. EQUIP. MAINTENANCE	1,000	1,500	500	50.0%
	<b>TOTAL MAINTENANCE SERVICES</b>	<b>1,000</b>	<b>1,500</b>	<b>500</b>	<b>50.0%</b>
<b>522.40.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>68,750</b>	<b>76,700</b>	<b>7,950</b>	<b>11.6%</b>
	<b>TOTAL TRAINING</b>	<b>719,463</b>	<b>779,186</b>	<b>59,723</b>	<b>8.3%</b>

South King Fire and Rescue  
2008 Operating Budget (Listed by Divisions)

DIVISION: ACCT. CODE	FACILITIES DESCRIPTION	2007 BUDGET	2008 BUDGET	VARIANCE	
				AMOUNT	PERCENT
	REGULAR HOURS	10,398	8,318	-2,080	-20.0%
	OVERTIME HOURS	60	80	20	33.3%
	TOTAL PAID HOURS	10,458	8,398	-2,060	-19.7%
522.50.10.101	HOLIDAY / VACATION SELL-BACKS	35,700	2,000	-33,700	-94.4%
522.50.10.102	REGULAR SALARIES	230,896	233,563	2,667	1.2%
522.50.10.103	OVERTIME SALARIES	3,663	5,111	1,448	39.5%
<b>522.50.10</b>	<b>TOTAL SALARIES</b>	<b>270,259</b>	<b>240,674</b>	<b>-29,585</b>	<b>-10.9%</b>
522.50.20.131	LIFE INSURANCE	678	707	29	4.3%
522.50.20.132	LABOR & INDUSTRIES	5,339	6,345	1,006	18.8%
522.50.20.133	MEDICAL/DENTAL	31,891	24,145	-7,746	-24.3%
522.50.20.134	PENSIONS FULL TIME	8,951	14,004	5,053	56.5%
522.50.20.136	DEFERRED COMPENSATION	3,800	3,600	-200	-5.3%
522.50.20.138	MEDICARE	267	1,245	978	366.1%
<b>522.50.20</b>	<b>TOTAL BENEFITS</b>	<b>50,926</b>	<b>50,046</b>	<b>-880</b>	<b>-1.7%</b>
522.50.30.272	UNIFORMS	816	816	0	0.0%
522.50.30.289	BLDG. MTLs & SUPPLIES	9,000	9,750	750	8.3%
522.50.30.290	CLEANING & SANITATION	16,650	17,500	850	5.1%
522.50.30.291	ELECTRICAL SUPPLIES	7,574	7,574	0	0.0%
522.50.30.292	PAINT & PAINTING SUPPLIES	2,525	2,525	0	0.0%
522.50.30.293	PLUMBING SUPPLIES	2,500	2,750	250	10.0%
522.50.30.294	MATTRESS REPLACEMENTS	2,813	0	-2,813	-100.0%
522.50.30.295	NUTS/BOLTS/SCREWS	1,148	1,148	0	0.0%
522.50.30.262	BATTERIES	3,600	3,600	0	0.0%
522.50.30.287	GROUND'S MAINT. SUPPLIES	1,688	1,688	0	0.0%
522.50.30.331	HYDRANT/TEST PARTS	2,500	2,500	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	50,812	49,849	-963	-1.9%
522.50.35.423	SHOP TOOLS	3,060	3,060	0	0.0%
522.50.35.424	GENERATORS	2,000	2,000	0	0.0%
	TOTAL SMALL EQUIPMENT	5,060	5,060	0	0.0%
<b>522.50.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>55,872</b>	<b>54,909</b>	<b>-963</b>	<b>-1.7%</b>
522.50.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	0	2,000	2,000	--
	TOTAL OUTSIDE TRAINING	0	2,000	2,000	--
522.50.44.599	ARCHITECTURAL SERVICES	1,000	1,000	0	0.0%
522.50.44.600	ENGINEERING SERVICES	1,000	1,000	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	2,000	2,000	0	0.0%
522.50.45.621	MISC. EQUIP RENTAL	500	500	0	0.0%
	TOTAL RENTAL SERVICES	500	500	0	0.0%
522.50.48.701	MISC. EQUIP. MAINTENANCE	1,688	1,688	0	0.0%
522.50.48.709	APPLIANCE REPAIR/REPLACE	6,000	6,000	0	0.0%
522.50.48.710	GROUND'S MAINTENANCE	1,125	1,125	0	0.0%
522.50.48.711	CARPET CLEANING	2,500	4,500	2,000	80.0%
522.50.48.712	DOOR REPAIR	8,000	10,500	2,500	31.3%
522.50.48.713	ELECTRICAL REPAIR	574	574	0	0.0%
522.50.48.714	GLAZIER	1,148	1,148	0	0.0%
522.50.48.715	LOCKSMITH	500	750	250	50.0%
522.50.48.716	PLUMBING	2,250	1,000	-1,250	-55.6%
522.50.48.717	TRAFFIC CONTROL/SIGNS	459	459	0	0.0%
522.50.48.718	WEED CONTROL	3,000	4,000	1,000	33.3%
522.50.48.719	ROOF/REPAIR	5,000	5,000	0	0.0%
522.50.48.720	CATCH BASIN CLEANING	3,544	3,544	0	0.0%
522.50.48.721	PEST CONTROL	2,531	2,531	0	0.0%
522.50.48.722	ALARM SYSTEMS REPAIR / MONITORING	5,000	6,000	1,000	20.0%
522.50.48.723	FIRE PROTECTION SYSTEMS REPAIR	9,958	9,958	0	0.0%
522.50.48.724	PERMITS	563	563	0	0.0%
522.50.48.732	GENERATORS	3,500	3,500	0	0.0%
	TOTAL MAINTENANCE SERVICES	57,338	62,839	5,500	9.6%
522.50.49.752	HVAC CONTRACT	44,000	44,000	0	0.0%
522.50.49.XXX	JANITORIAL SERVICES	0	4,400	4,400	--
522.50.49.758	GROUND'S MAINT. CONTRACT	30,000	35,000	5,000	16.7%
	TOTAL CONTRACT SERVICES	74,000	83,400	9,400	12.7%
<b>522.50.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>133,838</b>	<b>150,739</b>	<b>16,900</b>	<b>12.6%</b>
	<b>TOTAL FACILITIES</b>	<b>510,895</b>	<b>496,368</b>	<b>-14,527</b>	<b>-2.8%</b>

South King Fire and Rescue  
2008 Operating Budget (Listed by Divisions)

DIVISION: ACCT. CODE	FLEET MAINTENANCE DESCRIPTION	2007 BUDGET	2008 BUDGET	VARIANCE	
				AMOUNT	PERCENT
	REGULAR HOURS	6,239	6,239	0	0.0%
	OVERTIME HOURS	60	120	60	100.0%
	TOTAL PAID HOURS	6,299	6,359	60	1.0%
522.60.10.101	HOLIDAY / VACATION SELL-BACKS	1,550	1,550	0	0.0%
522.60.10.102	REGULAR SALARIES	222,498	221,356	-1,142	-0.5%
522.60.10.103	OVERTIME SALARIES	3,663	7,667	4,004	109.3%
<b>522.60.10</b>	<b>TOTAL SALARIES</b>	<b>227,711</b>	<b>230,573</b>	<b>2,862</b>	<b>1.3%</b>
522.60.20.131	LIFE INSURANCE	678	720	42	6.2%
522.60.20.132	LABOR & INDUSTRIES	4,807	6,081	1,274	26.5%
522.60.20.133	MEDICAL/DENTAL	27,527	27,527	0	0.0%
522.60.20.134	PENSIONS FULL TIME	9,328	14,423	5,095	54.6%
522.60.20.136	DEFERRED COMPENSATION	3,600	3,600	0	0.0%
522.60.20.138	MEDICARE	2,060	2,016	-44	-2.1%
<b>522.60.20</b>	<b>TOTAL BENEFITS</b>	<b>48,000</b>	<b>54,367</b>	<b>6,367</b>	<b>13.3%</b>
522.60.30.272	UNIFORMS	1,200	1,200	0	0.0%
522.60.30.299	CLEANERS & FLUIDS	1,800	1,800	0	0.0%
522.60.30.301	SHOP TOWELS/RAGS	850	850	0	0.0%
522.60.30.302	WELDING SUPPLIES	300	300	0	0.0%
522.60.30.303	OILS & LUBRICANTS	8,500	10,000	1,500	17.6%
522.60.30.305	MARINE	1,000	1,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	13,650	15,150	1,500	11.0%
522.60.31.326	MISC. REPAIR PARTS	1,800	1,800	0	0.0%
522.60.31.333	AID CAR PARTS	2,000	3,500	1,500	75.0%
522.60.31.334	BATTERIES/AUTOMOTIVE	2,000	4,500	2,500	125.0%
522.60.31.335	LADDER TRUCK PARTS	7,500	7,500	0	0.0%
522.60.31.336	PUMPER PARTS	50,000	55,000	5,000	10.0%
522.60.31.337	STAFF VEHICLE PARTS	6,000	6,000	0	0.0%
522.60.31.338	TIRES/RIM	10,000	12,500	2,500	25.0%
522.60.31.345	MARINE PARTS	1,000	3,000	2,000	200.0%
	TOTAL REPAIR PARTS	80,300	93,800	13,500	16.8%
522.60.35.423	SHOP TOOLS	2,000	2,000	0	0.0%
	TOTAL SMALL EQUIPMENT	2,000	2,000	0	0.0%
<b>522.60.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>95,950</b>	<b>110,950</b>	<b>15,000</b>	<b>15.6%</b>
522.60.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	8,000	8,000	0	0.0%
	TOTAL OUTSIDE TRAINING	8,000	8,000	0	0.0%
522.60.44.589	LAB TESTING	2,000	2,000	0	0.0%
522.60.44.590	TOWING	750	750	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	2,750	2,750	0	0.0%
522.60.48.701	MISC. EQUIP. MAINTENANCE	4,550	4,550	0	0.0%
522.60.48.727	VEHICLE/MAINT	35,000	35,000	0	0.0%
522.60.48.728	VEHICLES/MAJOR OVERHAUL	0	0	0	--
522.60.48.737	MARINE REPAIRS	2,500	4,000	1,500	60.0%
522.60.48.738	ACCIDENT REPAIRS	1,000	2,000	1,000	100.0%
522.60.48.729	WASTE DISPOSAL	1,000	1,000	0	0.0%
522.60.48.730	WELDING	0	0	0	--
	TOTAL MAINTENANCE SERVICES	44,050	46,550	2,500	5.7%
<b>522.60.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>54,800</b>	<b>57,300</b>	<b>2,500</b>	<b>4.6%</b>
	<b>TOTAL FLEET MAINTENANCE</b>	<b>426,461</b>	<b>453,190</b>	<b>26,729</b>	<b>6.3%</b>

South King Fire and Rescue  
2008 Operating Budget (Listed by Divisions)

DIVISION: ACCT. CODE	INFO & COMMUNICATIONS DESCRIPTION	2007 BUDGET	2008 BUDGET	VARIANCE	
				AMOUNT	PERCENT
	REGULAR HOURS	4,159	4,159	0	0.0%
	OVERTIME HOURS	600	600	0	0.0%
	TOTAL PAID HOURS	4,759	4,759	0	0.0%
522.85.10.101	HOLIDAY / VACATION SELL-BACKS	0	0	0	--
522.85.10.102	REGULAR SALARIES	146,074	158,643	12,569	8.6%
522.85.10.103	OVERTIME SALARIES	34,970	39,931	4,961	14.2%
<b>522.85.10</b>	<b>TOTAL SALARIES</b>	<b>181,044</b>	<b>198,573</b>	<b>17,529</b>	<b>9.7%</b>
522.85.20.131	LIFE INSURANCE	444	515	71	16.0%
522.85.20.132	LABOR & INDUSTRIES	442	589	147	33.2%
522.85.20.133	MEDICAL/DENTAL	17,747	17,747	0	0.0%
522.85.20.134	PENSIONS FULL TIME	7,899	12,700	4,801	60.8%
522.85.20.136	DEFERRED COMPENSATION	2,400	2,400	0	0.0%
522.85.20.138	MEDICARE	2,153	2,335	182	8.5%
<b>522.85.20</b>	<b>TOTAL BENEFITS</b>	<b>31,085</b>	<b>36,286</b>	<b>5,201</b>	<b>16.7%</b>
522.85.30.297	COMPUTER SUPPLIES	10,000	10,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	10,000	10,000	0	0.0%
522.85.31.339	RADIO REPAIR PARTS	6,000	6,000	0	0.0%
522.85.31.340	BATTERIES/RADIO	6,500	6,500	0	0.0%
522.85.31.341	NETWORK INFRASTRUCTURE PARTS	3,200	3,200	0	0.0%
522.85.31.342	COMPUTER/PRINTER/MONITOR PARTS	1,400	1,400	0	0.0%
522.85.31.343	PHONE REPAIR PARTS	2,500	2,500	0	0.0%
	TOTAL REPAIR PARTS	19,600	19,600	0	0.0%
522.85.35.417	OFFICE MACHINES	4,000	4,000	0	0.0%
522.85.35.423	SHOP TOOLS	1,000	1,000	0	0.0%
522.85.35.426	RADIOS/PAGERS	1,000	1,000	0	0.0%
522.85.35.429	SERVER SOFTWARE	1,000	1,000	0	0.0%
522.85.35.430	CLIENT SOFTWARE	3,400	3,400	0	0.0%
	TOTAL SMALL EQUIPMENT	10,400	10,400	0	0.0%
<b>522.85.30</b>	<b>TOTAL EQUIP. &amp; SUPPLIES</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>	<b>0.0%</b>
522.85.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	10,083	19,000	8,917	88.4%
	TOTAL OUTSIDE TRAINING	10,083	19,000	8,917	88.4%
522.85.44.571	ALPHA PAGERS	18,600	18,600	0	0.0%
522.85.44.586	FILM/DEVELOPING	600	600	0	0.0%
522.85.44.592	SOFTWARE CUSTOMIZATION	5,000	5,000	0	0.0%
522.85.44.593	CONSULTANTS	10,000	10,000	0	0.0%
522.85.44.594	INTERNET CONNECTION	10,000	12,000	2,000	20.0%
522.85.44.595	800 ACCESS FEES	52,000	52,000	0	0.0%
522.85.44.602	VALLEYCOM DISPATCHING	297,235	353,000	55,765	18.8%
	TOTAL MISCELLANEOUS SERVICES	393,435	451,200	57,765	14.7%
522.85.48.733	NETWORK INFRASTRUCTURE	5,000	5,000	0	0.0%
522.85.48.734	COMPUTER/PRINTER/MONITOR	1,500	1,500	0	0.0%
522.85.48.735	TELEPHONE T&M MAINT.	2,700	2,700	0	0.0%
522.85.48.736	RADIO T&M MAINT.	10,000	10,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	19,200	19,200	0	0.0%
522.85.49.755	SOFTWARE CONTRACT	64,760	64,760	0	0.0%
522.85.49.756	TELEPHONE MAINT. CONTRACT	0	0	0	--
522.85.49.757	OFFICE EQUIPMENT CONTRACTS	6,000	6,000	0	0.0%
	TOTAL CONTRACT SERVICES	70,760	70,760	0	0.0%
<b>522.85.40</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>493,478</b>	<b>560,160</b>	<b>66,682</b>	<b>13.5%</b>
	<b>TOTAL INFO SYSTEMS</b>	<b>745,607</b>	<b>835,019</b>	<b>89,412</b>	<b>12.0%</b>

**Appendix B**

**LINE ITEM DESCRIPTIONS**



South King Fire and Rescue  
2008 Budget Category Descriptions

<b>DIVISION:</b>	<b>GENERAL</b>	
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	OFFICE SUPPLIES	Expenses for paper goods and printer toner for the district.
522.05.30.273	DISASTER SUPPLIES	MRE's and other disaster supplies
522.05.30.xxx	EMERGENCY MANAGEMENT SUPPLIES	SUPPLIES FOR EOC OPERATIONS
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/LEGAL	Expenses for legal representation
522.05.44.575	NEGOTIATIONS	Expenses for contract negotiations with IAFF Local 2024.
522.05.44.577	INVESTMENT FEES	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 (MEETING, BID, ETC)	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 WSAFC, AWC, NFFPA, 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	SERVICE FEES	Misc. Bank Fees.
522.05.44.601	ACCREDITATION	Cost associated with the Accreditation process.
522.05.44.593	CONSULTANTS	Only funded as required.
522.05.44.607	EMERGENCY MANAGEMENT COORDINATION	Emergency Planning Coordination - jointly funded with City & Lakehaven
522.05.44.602	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.
522.05.49.759	PROPERTY PAYMENTS	Station 68 property acquisition.
522.05.49.760	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  
2008 Budget Category Descriptions

<b>DIVISION:</b>	<b>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, Gaspard, Thorson, Knorr, Perry, Gentry, Franklin, Stevens, and Roland.
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:</b>	<b>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	Chief of Ops, 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.)
522.20.30.264	PERSONAL PROTECTION EQUIPMENT (PPE)	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	EXTINGUISHERS & SUPPLIES	Based on historical expenditures.
522.20.30.267	FLARES	Based on historical expenditures.
522.20.30.304	HONOR GUARD	MISC. SUPPLIES
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	EXTINGUISHER 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
522.20.48.701	MISC. EQUIP/REPAIR	Outside repair of equipment, such as rescue tools.
522.20.48.702	B.A. HYDRO REPAIR	For hydro testing B.A. or O2 bottles by outside company
522.20.48.703	B.A. REPAIR	SCBA repairs by outside companies
522.20.48.704	EXTINGUISHER REPAIRS / SERVICE	For hydro testing or repairing extinguishers based on historical.
522.20.48.705	HOSE REPAIR	For repair of damaged hose based on historical trends.
522.20.48.706	PROTECTIVE CLOTH. REPAIR	For repair of bunkers we can't do "in-house".
522.20.48.707	COMPRES./BREATH. APP.	For repair of compressor as necessary.



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<b>DIVISION:</b>	<b>EMS</b>	
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.
522.24.44.602	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

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

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

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

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<b>DIVISION: PREVENTION / INVESTIGATION</b>		
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.
522.30.30.279	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
522.30.44.601	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.

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<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.
522.35.30.286	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.
522.35.44.608	CPR / FIRST AID	Public programs and related supplies.
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/SOFTWARE	Training films software
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
522.40.44.587	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

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<b>DIVISION:</b>	<b>FACILITIES MAINTENANCE</b>	
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	MATTRESS 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 and monitoring 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.

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<b>DIVISION: FLEET MAINTENANCE</b>		
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
522.60.30.305	MARINE	Marine 26 supplies.
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.
522.60.31.345	MARINE PARTS	Marine 26 parts.
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
522.60.48.737	MARINE REPAIRS	Marine 26 repairs.
522.60.48.738	ACCIDENT REPAIRS	Accident repairs of apparatus.
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  
2008 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 and Rescue  
2008 Capital Reserve Schedule

South King Fire & Rescue Capital Replacement Schedule			3.50%				
			2008	2009	2010	2011	2012
YEAR	ID	DESCRIPTION					
<b>STAFF VEHICLES</b>							
2003	225	SUV - CHEV TAHOE				\$39,914	
2003	224	SUV - CHEV TAHOE				\$39,914	
2008	NEW	SUV - CHEV TAHOE	\$36,000				
2003	236	SUV - FORD EXPEDITION				\$39,914	
1999	238	SUV - FORD EXPEDITION		\$37,260			
1999	239	SUV - FORD EXPEDITION		\$37,260			
2008	NEW	SUV - CHIEF		\$37,260			
2004	230	PICKUP F250 4WD					
1999	237	SUV - FORD EXPEDITION		\$37,260			
1999	206	SUV - FORD EXPLORER			\$27,945		
1999	207	SUV - FORD EXPLORER		\$37,260			
2000	214	SEDAN - CHEV LUMINA			\$27,945		
2000	215	SEDAN - CHEV LUMINA			\$27,945		
2000	216	SEDAN - CHEV LUMINA			\$27,945		
2008	NEW	SEDAN -	\$27,000				
2004	229	PICKUP F250 2WD					
1999	208	SUV - FORD EXPLORER			\$26,781		
1999	209	SUV - FORD EXPLORER			\$34,279		
2001	217	VAN - CHEV SAVANA (PEO)				\$27,718	
2004	232	VAN - DODGE CARAVAN (PEO)					
1999	240	VAN - DODGE CARAVAN(PEO)			\$28,463		
1999	213	TRUCK - CHEV 3500 / SERVICE BOX (FLEET)	\$60,000				
1999	205	PICKUP - CHEV 1500 4x4 (FLEET)		\$28,000			
1999	210	VAN - CHEV CARGO 3500 (MAINT)		\$23,000			
2007	178	TRUCK - CHEV 3500 SERVICE BOX (MAINT)					
2006	246	VAN - CHEV EXPRESS CARGO VAN (MAINT)					
2007	192	VAN - DODGE CARAVAN (STN 62 MTR POOL)					
2001	218	VAN - CHEV ASTRO (STN 62 MOTOR POOL)				\$30,490	
1994	193	VAN - FORD PASSENGER (TRAINING MTR POOL)	--	--	--	--	--
1999	213	PICKUP - CHEV 1500 (STN 68 MTR POOL)	--	--	--	--	--
1985	242	FLATBED - FORD 350 (STN 68 MTR POOL)	--	--	--	--	--
		MISC. (EMR. LIGHTING, RADIOS, EQIP.)	\$20,000	\$30,000	\$10,000	\$32,000	
<b>EMERGENCY APPARATUS</b>							
2008	NEW	B/C SUBURBAN (B61)	\$56,095				
2002	222	B/C SUBURBAN (B67)					\$78,641

South King Fire and Rescue  
2008 Capital Reserve Schedule

YEAR	ID	DESCRIPTION	2008	2009	2010	2011	2012
2004	187	AID CAR (A66)					
2004	188	AID CAR (A62)					
2004	189	AID CAR (A64)					
2000	226	AID CAR (A26)				\$164,149	
		AID CAR (A63)					
2002	219	ENGINE (E63)					
2002	220	ENGINE (E66)					
2002	221	ENGINE (E62)					
1993	190	ENGINE (E651)				\$501,604	
1993	191	ENGINE (E611)				\$501,604	
1995	196	ENGINE (E61)					
1995	197	ENGINE (E65)					
1995	198	ENGINE (E63)					
2000	233	ENGINE (E26)					
1994	195	TELESQUIRT (E64)					\$726,827
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					
2007		CARGOMATE HAZ MAT TVI TRAILER					
2004	231	PICKUP - FORD F350 4WD (HAZ MAT TOW)					
1994	194	PICKUP - CHEV 2500 (HAZ MAT TVI TOW)					
2007		? RESCUE TRAILER					
1990	178	TRUCK - DODGE / SERVICE BOX (RESCUE TOW)					
1998	243	RESCUE BOAT					
2006		RESCUE BOAT ENGINES (YAMAHA 250 X 2)					
1998		RESCUE BOAT PUMP					
2001	244	BOAT TRAILER (EZ-LOADER)					
		MISC. (EMR. LIGHTING, RADIOS, EQIP.)	\$9,000				
<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				\$10,620	
2006		RESCUE ROPES					\$1,272

South King Fire and Rescue  
2008 Capital Reserve Schedule

YEAR	ID	DESCRIPTION	2008	2009	2010	2011	2012
2001		FITNESS EQUIPMENT				\$35,000	
		SMALL EQUIPMENT	\$64,550	\$66,760	\$69,097	\$71,515	\$74,018
<b>INFORMATION SYSTEMS</b>							
1999		NETWORK INFRASTRUCTURE	\$51,200	\$76,337	\$26,336	\$40,887	\$35,265
		LASER PRINTERS	\$3,688	\$6,361	\$3,950	\$13,629	\$4,232
1999		P/C WORKSTATIONS	\$33,047	\$34,204	\$35,401	\$36,640	\$37,923
		LAPTOP COMPUTERS	\$10,311	\$10,672	\$11,045	\$11,432	\$11,832
1999		SERVER SOFTWARE	\$6,609	\$6,841	\$21,241	\$7,328	\$7,585
1997		APPLICATION SOFTWARE	\$2,100	\$2,100	\$2,100	\$54,000	\$2,200
1999		ACCOUNTING SOFTWARE UPGRADES	\$8,592	\$8,893	\$9,204	\$9,526	\$9,860
1999		FIRERMS			\$28,321		
		MOBILE DATA COMPUTERS			\$35,000	\$109,032	
		MOBILE DATA MODEMS					\$126,954
1985		TELEPHONE UPGRADES	\$10,000	\$13,682			
1985		TELEPHONE SWITCH & 2s			\$100,000		
2007		STATION 62 COPY MACHINE					
2002		STATION 68 COPY MACHINE			\$24,392		
2002		STATION 26 COPY MACHINE			\$24,392		
		MOBILE RADIOS					
1995		PORTABLE RADIOS				\$439,684	
		RADIO BATTERY CHARGERS / COND.				\$10,992	
		TECHNOLOGY FUND	\$18,511	\$19,158	\$19,829	\$20,523	\$21,241
<b>FACILITIES</b>							
1993		STATION 61 ROOF					
1980		STATION 61 ASPHALT TOPPING					
1999		STATION 61 AIR COMPRESSOR					
1995		STATION 61 FUEL TANK (1000 GAL DIESEL)					
1998		STATION 61 PAINT					\$9,101
		STATION 61 CARPET & VINYL					
1980		STATION 61 GENERATOR (30 KW)					
		STATION 61 SEPTIC / DRAIN FIELD					
1997		STATION 62 ROOF					
		STATION 62 ASPHALT TOPPING					
1979		STATION 62 AIR COMPRESSOR					
1995		STATION 62 FUEL TANK (1000 GAL DIESEL)					
		STATION 62 CARPET & VINYL					
1997		STATION 62 PAINT					\$13,652
1998		STATION 62 GENERATOR (60 KW)					
1989		STATION 63 ROOF		\$47,886			

South King Fire and Rescue  
2008 Capital Reserve Schedule

YEAR	ID	DESCRIPTION	2008	2009	2010	2011	2012
1997		STATION 63 ASPHALT TOPPING					
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					
1986		STATION 64 AIR COMPRESSOR					
1995		STATION 64 FUEL TANK (1000 GAL DIESEL)					
		STATION 64 CARPET & VINYL					
1986		STATION 64 PAINT					
1986		STATION 64 GENERATOR (30 KW)				\$26,610	
1986		STATION 65 ROOF				\$61,556	
1986		STATION 65 ASPHALT TOPPING					
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				\$1,759	
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)		\$19,923			
		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					

South King Fire and Rescue  
2008 Capital Reserve Schedule

YEAR	ID	DESCRIPTION	2008	2009	2010	2011	2012
1968		STATION 68 PAINT	\$6,609				
1980		STATION 68 GENERATOR (PORTABLE)					
		MATTRESS REPLACEMENT	\$8,500				
		DIESEL EXHAUST EXTRACTION					\$250,319
1993		TABLE SAW (10")					
1999		BAND SAW (18")				\$1,019	
1999		DRILL PRESS					
1999		BAND SAW (METAL CUTTING)		\$2,319			
1986		RADIAL ARM SAW (12")					
		MISC. ANNUAL MAINTENANCE	\$66,295	\$68,851	\$71,261	\$73,755	\$76,337
<b>FLEET</b>							
1992		AIR COMPRESSOR			\$4,613		
1998		LAPTOP COMPUTER		\$2,229			
1984		CDI PRESSURE WASHER		\$1,278			
1997		LARGE ENGINE LIFT					\$48,010
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>\$564,203</b>	<b>\$1,672,191</b>	<b>\$1,016,824</b>	<b>\$2,412,812</b>	<b>\$1,535,269</b>





**Appendix D**

**FIVE-YEAR PROFORMA**



# Five-Year ProForma

## SOUTH KING FIRE & RESCUE

(YEAR-END BALANCES)	2008	2009	2010	2011	2012
<b>Emergency Reserve Fund</b>	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
<b>Long-Term Care Reserve Fund</b>	700,000	700,000	700,000	700,000	700,000
<b>Capital Reserve Fund</b>	4,316,929	4,316,929	3,361,351	3,086,222	1,441,063
<b>Operating Fund - Cash on Hand</b> (end of year)	5,924,899	7,803,865	10,698,278	12,562,180	15,671,077
<b>Funds Total</b>	<b>12,691,828</b>	<b>14,570,794</b>	<b>16,509,629</b>	<b>18,098,402</b>	<b>19,562,140</b>

<b>REVENUE</b>					
Property Taxes	21,233,313	22,507,311	23,857,750	25,289,215	26,806,568
New Construction Property Taxes	246,620	256,484	266,744	277,413	288,510
KCEMS Basic Life	1,210,071	1,210,071	1,210,071	1,210,071	1,210,071
Des Moines, City Properties	13,375	13,509	13,644	13,780	13,918
Des Moines, KCFD 2 Contract	41,283	42,728	44,223	45,771	47,373
Des Moines, Leasehold Excise Tax	15,000	15,300	15,606	15,918	16,236
Des Moines Sewer District	4,000	4,000	4,000	4,000	4,000
Cellular/Radio Site Leases	75,000	76,575	78,183	79,825	81,501
FMO Permit Fees	50,000	52,500	55,125	57,881	60,775
City Permit Fees	225,000	82,500	90,750	99,825	109,808
School District	25,000	25,000	25,000	25,000	25,000
WA State Parks	550	562	573	585	598
WA State Highways	129	132	134	137	140
State Trauma Grant	1,463	1,463	1,463	1,463	1,463
KCEMS Rent / Fuel	18,000	18,000	18,000	18,000	18,000
Ambulance Contract	60,000	60,000	60,000	60,000	60,000
Interest Earned	375,000	378,750	382,538	386,363	390,227
Miscellaneous Revenue	0	0	0	0	0
Sale of Surplus Equipment	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>23,593,803</b>	<b>24,744,885</b>	<b>26,123,804</b>	<b>27,585,249</b>	<b>29,134,188</b>

<b>EXPENSE</b>					
Employee Salaries	13,924,706	14,453,845	15,003,091	15,573,208	16,164,990
Employee Benefits	3,871,204	4,236,652	4,627,237	5,068,546	5,567,588
Equipment and Supplies	622,055	645,693	670,230	695,699	722,135
Purchased Services	1,369,353	1,398,109	1,427,469	1,457,446	1,488,052
Debt Service	187,748	187,748	187,748	187,748	187,748
Contingency	150,000	150,000	150,000	150,000	150,000
Election / Audit	189,500	189,500	189,500	189,500	189,500
Commissioners	68,215	70,807	73,498	76,291	79,190
Planning	1,240	1,266	1,293	1,320	1,347
Fuel and Lube	120,000	138,000	158,700	182,505	209,881
Insurance	110,500	116,025	121,826	127,918	134,313
Utilities	303,000	322,695	343,670	366,009	389,799
<b>SUBTOTAL</b>	<b>20,917,520</b>	<b>21,910,340</b>	<b>22,954,262</b>	<b>24,076,188</b>	<b>25,284,545</b>
Capital Budgeted	692,380	716,613	741,695	767,654	794,522
Capital Purchase	999,426	1,672,191	1,016,824	2,412,812	1,535,269
<b>CAPITAL DIFFERENTIAL</b>	<b>-307,046</b>	<b>-955,578</b>	<b>-275,129</b>	<b>-1,645,159</b>	<b>-740,747</b>
<b>TOTAL EXPENSE</b>	<b>21,224,566</b>	<b>22,865,918</b>	<b>23,229,391</b>	<b>25,721,347</b>	<b>26,025,292</b>