SOUTH KING FIRE AND RESCUE
REGULAR MEETING
BOARD OF FIRE COMMISSIONERS
October 27, 2020
Virtual Meeting Via Conference Call Only
5:00 PM
AGENDA

1. Call to Order

2. Pledge of Allegiance

3. Approval of Minutes from the Regular Meeting on August 25, 2020, September 24, 2020, and the Minutes from the Special Meeting/Public Hearing on October 13, 2020.

4. Commissioners Comments

5. Public Comments – *To Reduce the Risk of Exposure Due to COVID-19* we will not be accepting in-person, verbal comments during this meeting. Alternatively, during the regular order of business, those wishing to provide comment will need to send an email to (lauri.perry@southkingfire.org) or provide it in written format. The deadline for comments is 3:00 pm on October 27, 2020, the comments will be forwarded to the Board of Commissioners and will be attached to the minutes.

6. Commissioner Committee Reports

7. Resolution 581 – Authorizing the Sale of a Surplus Vehicle

8. Resolution 582 – Authorizing the Sale of Surplus Equipment

9. Resolution 583 - Adopting 2021 Budget

10. Resolution 584 – Adopting Property Tax Collection for 2021

11. Administrative Team Report

12. October Budget

13. Approval of Vouchers

14. Executive Session for approximately 20 minutes per RCW 42.30.110 (1) (c). To consider the minimum price at which real estate will be offered for sale

15. Adjournment

We will respect each other and their opinion, and we will hold each member accountable to confront inappropriate behavior, or behavior that does not add value.

The Board of Fire Commissioners may add items and take action on items not listed on the agenda.

SOUTH KING FIRE & RESCUE
August 25, 2020
Virtual Meeting per Governor Inslee's Proclamation
Station 68

Commissioner Gates called the regular meeting to order at 1700 hours with Commissioners Rickert, Fuller, Berger and Thompson in attendance via the virtual meeting. Board Secretary Lauri Perry recording.

The Pledge of Allegiance was led by Commissioner Thompson

APPROVAL OF MINUTES
Commissioner Gates asked for the approval of the Regular Meeting Minutes of July 28, 2020. Commissioner Berger made a motion. Motion was seconded by Commissioner Rickert. Motion passed unanimously.

COMMISSIONER COMMENTS
Commissioner Berger mentioned that he was very pleased with the excellent communication and collaboration that he observed during the Joint Labor Management Meeting, this is the first one that he has had the opportunity to attend. He was pleased at how quickly operational issues get resolved. He was amazed at the story in the Federal Way Mirror and on KIRO 7 TV on Lt. Mathis, he wasn't aware of this before, he made a very selfless decision to put his family first.

Commissioner Fuller mentioned that he has been working with AC Goodsell there was a post on Nextdoor in regards to natural vegetation that a neighbor was concerned about being a fire hazard. AC Goodsell did some negotiating and was able to get the area cleaned up, great work by AC Goodsell and his team.

Commissioner Rickert attended the JLM meeting it is nice to see how we can accomplish so much, get along together and work out the details of day to day operations, very good to see the cooperation of both sides. He has also participated in the King County EMS COVID – 19 conference calls, they are still very interesting, with a lot of information being given out. Every week it seems like we are getting a little better handle on our community and King County.

Commissioner Thompson was pleased to see results of Prop One (Maintenance & Operations Levy) it looks to be passing. It was a real plus to answer everyone's questions and get our information on what we do out there, he was very pleased to see the overwhelming support of the Department. Commissioner Thompson added that he has been working with different groups and organizations in regards to the Special Purpose Districts – CARES Act and requesting they send letters of support to our Representatives and Senators in Washington, DC. He has also been talking to a number of different Commissioners and groups to send letter to King County Councilmembers on the Fireworks Ordinance Ban. He added that Commissioner John Kennison from Shoreline Fire has resigned from his position, this also disqualifies him to continue as a Director with King County Fire Commissioner Association, he has been a Commissioner at Shoreline for 34 ½ years, we will definitely miss him. The King County Commissioners Association website is up and running, please check it out. They will be starting virtual

meetings, the first Executive Board meeting went really well. The election of officers is up, it will be opening the end of September, if anyone is interested in being a Director please submit your name and send a letter of intent to the Executive Board, they will review it and get you on the ballot, the Association will be voting on the Officers in November. Commissioner Thompson added that they are working on getting their email list updated, lots of Commissioners have left.

Commissioner Gates mentioned that he had 2 comments to make, however both of them have already been mentioned. Congratulations to everyone that helped on the passage of the M & O Levy and the story on Lt. Chris Mathis was great, he had heard about a firefighter staying at one of the stations during the pandemic however he did not know the background story.

PUBLIC COMMENTS

Commissioner Gates noted that due to COVID-19 and the virtual meeting all public comments were to be submitted in writing prior to 5:00 pm today, we have not received any public comments at this time.

COMMISSIONER COMMITTEE REPORTS

Commissioner Gates reported that there was a JLM meeting, which was mentioned by Commissioner Berger.

RESOLUTION 578 – ENCOURAGE KING COUNTY COUNCIL TO BAN FIREWORKS ORDINANCE 2020-0109

Chief Pennington read Resolution 578 into record.

Commissioner Thompson made a Motion to adopt Resolution 578. Motion was seconded by Commissioner Fuller. Commissioner Thompson added a few King County Councilmembers have responded that they are in favor of the Ordinance and the amendments, they have received stacks and stacks of emails from citizens complaining about the fireworks going off at all hours of the day and night. After lots of discussion by the Board and Legal Counsel in regards to organizations lighting off their own fireworks vs using licensed pyro technicians to set-off fireworks, the impact on non-profits that sell fireworks to raise funds, the recommended penalties, the timeline for setting of fireworks only on the holiday and not dragging on for weeks, all hours of the days and the different holidays that fireworks are discharged. Commissioner Rickert would like Chief Pennington to forward a copy of the Resolution to the City Council for the City of Federal Way and the City of Des Moines and anybody that he thinks would have a stake in this in our area. Motion passed unanimously.

SUPPORT NATIONAL ASSOCIATION OF EMERGENCY AND FIRE OFFICIALS (NAEFO) – SPECIAL PURPOSE DISTRICTS CARES ACT

Commissioner Thompson made a Motion to send a letter to the 8th and 9th Congressional Representatives and Senators showing support for the Special Purpose Districts as explained in the letter. Motion was seconded by Commissioner Berger. Commissioner Fuller added that the WFCA supports the Special Purpose District Cares Act. Motion passed unanimously.

ADMINISTRATIVE TEAM REPORT

OPERATIONS – AC Crossen

AC Crossen reported that Operations has been really busy the last couple of weeks between fires, car accidents and etc. there have been some long days and nights, it seems that incidents are picking up

a little bit. The Administrative Team has been working on the 2021 budget. We have three promotional tests for coming up in September for Lieutenant, Captain and Battalion Chief.

BOND – EMERGENCY MANAGEMENT – AC Mataftin

AC Mataftin mentioned that he will let AC Chaney report on the Station 60 Shop update. He added that the District went out to bid for Station 60 Bldg. 1/Logistics Building, with bid closing on September 3rd we are hoping to get a good number of bids turned in and will have a report for you at a later date. In regards to Emergency Management he has talked to Ray Gross on how we are going to have a refresher in regards to Emergency operations although we had a real time refresher when we had demonstrators in Federal Way not long ago and he expects that we should probably do something before the weather gets bad. We are also working closely with the City of Des Moines in regards to the other EOC operations. In talking with Michelle Plorde at King County, it sounds like we will be a repository for Zone 3 PPE for long term storage, that document is still being refined.

FMO – CAO – AC Goodsell

AC Goodsell reported that Drew Lowen will be transferring back to shift on September 1st, he was very helpful in the CAO Office, especially during the elections.

There is a COVID testing site at Station 35 in Auburn with another one scheduled to open soon at the King County Aquatics Center in partnership with Franciscan.

Captain Chaney thanked Drew Lowen for his hard work and dedication in the CAO Office, he brought a lot to the table every day. He was pleased to see all of the support for the M & O Levy, it turned out great. He is working on the 9-11 tribute since we cannot have an event in person.

FLEET & FACILITIES – AC Chaney

AC Chaney noted he will pick up with the PPE report where we left off last time, at the Logistics Center we have the following inventory on hand; 24,220 N95mMasks, 23,200 procedure masks, 24,066 disposal gowns, 1,600 pair of protective glasses and 43,500 pair of gloves, this does not count the 100 plus complete sets of PPE at each station.

Station 60 is coming along very nicely, we are waiting for the occupancy permit, staff has been installing shop equipment and shelves and IT is finishing up getting everything connected.

AC Chaney is also working on the 2021 budget.

Commissioner Thompson recommended that since we aren't able to have an Open House in person that maybe we could do a video of the station and put it on our website.

INFORMATION SYSTEMS

There was no report from IT.

HUMAN RESOURCES

HR Manager Mary Stevens mentioned that she has been working with AC Crossen on upcoming promotional exams for Lieutenant, Captain and Battalion Chief.

Chief Pennington

Chief Pennington thanked the public for voting and supporting the M & O Levy, this is a big deal for our organization and to have that level of support is amazing. This speaks volumes to what our folks do out on the streets, the CAO, Administrative team, the Elected's group and labor group, he thanked everyone that had anything to do with it. Chief Pennington noted that Andrew Lowen will be going back to shift, he did a great job and we appreciate the work that he did. Chief Pennington attended a meeting in regards to our service level agreement with Valley Com as a contract agency, more to come on this at a later date. Also it's the time of year to think about your legislative priorities, what are the priorities as a Board and as an organization.

BUSINESS OPERATIONS

Executive Director Ganem noted that Administration has been working on the 2021 budget and looking at budget objectives. There will be some significant changes to the budget, he is excited to present it to the Board.

AUGUST BUDGET

Business Operations Executive Director Ganem read into record the list of expenditures for the month of August.

Mid-Month Utility Warrants (114412-114442) totaling	$507,735.91
Accounts Payable Warrants (114443-114511) totaling	$762,948.94
Payroll Direct Deposit Document for 185 indiv. DD021278--021461 totaling	$1,144,121.26
Payroll Warrant for 0 individual #	$0
Payroll Electronic Federal Tax Payment totaling	$241,809.82
Medical Claims Processed as of August 19, 2020	$198,635.84
TOTAL approval	$2,855,251.77

He added that we are at 66.57% for the year, or .10% under budget.

APPROVAL OF VOUCHERS

Commissioner Gates noted that since this is a virtual meeting and the Board will not be signing the vouchers tonight, he requested a Motion and a second to approve the vouchers. Commissioner Thompson made a Motion to approve the vouchers as presented. Motion was seconded by Commissioner Rickert. Motion passed unanimously.

Commissioner Fuller asked if we have heard anything about PSERN. AC Crossen replied that they have definitely been impacted by COVID, testing has taken place out in the field, things seem to be working as planned. There has been a number of delays as they couldn't get into the dispatch center to test as they needed to do. At the present time we anticipate they will requesting a radio count in January 2021 with a roll out date of late 2021 or January 2022.

Commissioner Fuller inquired if we can ask those that are calling in to the meeting to identify themselves at the start of the meeting, Legal Counsel did not have a problem with that.

Commissioner Thompson asked Chief Pennington to email the Board a copy of the legislative agenda from last year so they have a starting point and possibly add to it. Commissioner Thompson wanted

to thank Joe Quinn for his comments in regards to the Fireworks Ban Ordinance, they are all good comments and he appreciated your perspective, it will be up to the King county Council on what they want to do.

Commissioner Rickert wanted to confirm that there is no cost to the District for our personnel staffing the COVID testing sites, he thought King County EMS is paying the salaries for the testers. AC Goodsell replied that, there is no impact to the District, King County will be paying.

Commissioner Fuller inquired if we have had anyone get COVID and is anyone is in quarantine. AC Goodsell responded that we respond to several COVID patients each week, these are not considered exposures since personnel are wearing PPE and are protected. So far we have only had 1 positive staff member and no one has been in quarantine for several months.

Commissioner Berger wanted to make a comment in regards to the M&O Levy; back in April the Board needed to make a decision with having no knowledge on what the COVID impact would be today on our citizens. He wanted to recognize the entire Administrative Staff but especially Executive Director Joe Ganem for recommending the tax and putting on both the August and November ballot. In looking backwards he sees it as a bold decision to make, unfortunately now we have a number of people still unemployed and unemployment checks have changed since they are no longer receiving the federal portion. We really made the right decision to put it on the ballot in August, who know what the financial situation will be like in November.

Executive Director Joe Ganem thanked Commissioner Berger for the kind words adding that we don't know what will happen in November with property tax collection and presidential election. We will be taking a conservative approach on the 2021 budget.

Commissioner Gates added that mortgage payments are believed to be at a five (5) year high, unfortunately things are not getting any better for a lot of people. He is pleased that the M & O passed in August.

Meeting adjourned at 1812 hours.

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COMMISSIONER (CHAIR) COMMISSIONER (VICE CHAIR)

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COMMISSIONER COMMISSIONER

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COMMISSIONER

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BOARD SECRETARY

SOUTH KING FIRE & RESCUE
September 24, 2020
Virtual Meeting per Governor Inslee's Proclamation
Station 68

Commissioner Gates called the regular meeting to order at 1700 hours with Commissioners Rickert, Fuller, Berger and Thompson in attendance via the virtual meeting. Board Secretary Lauri Perry recording.

The Pledge of Allegiance was led by Commissioner Fuller.

Commissioner Gates asked those that had called in to please state their name.

APPROVAL OF MINUTES

Commissioner Gates asked for the approval of the Regular Meeting Minutes of August 25, 2020. Due to some confusion on who made the motion and who seconded the motion, these minutes will be approved at the October meeting.

COMMISSIONER COMMENTS

Commissioner Thompson had no comments.

Commissioner Rickert had no comments.

Commissioner Berger commend Captain Chaney on the getting the district excellent press coverage in the local newspaper. He wrote some wonderful articles about a variety of subjects.

Commissioner Fuller dropped off the meeting.

Commissioner Gates had no comments.

PUBLIC COMMENTS

Commissioner Gates noted that due to COVID-19 and the virtual meeting all public comments were to be submitted in writing prior to 3:00 pm today, we have not received any public comments at this time.

COMMISSIONER COMMITTEE REPORTS

Commissioner Gates reported that there was a Budget, Finance & Audit Meeting they reviewed the bids for Station 60, Bldg 1. AC Mataftin added that we received four (4) bids, with the lowest bid was for $216,000.00 and Alternate Bid of $29,495.00 for a total of $245,495 demo work to the south side for facilities, new bay doors, front office will be demoed and new offices will be installed, out in the shop there will be a separation wall warehouse from facilities demo and construction of bathrooms and kitchen area, and new man doors. Commissioner Rickert made a Motion to accept the bid from JA Morris Construction in the amount of $245,495. Motion was seconded by Commissioner Thompson. Motion passed unanimously.

RESOLUTION 579 – AUTHORIZING AND DIRECTING THE USE OF VENDOR LIST PROCESS

Chief Pennington read Resolution 579 into record. Commissioner Thompson made a Motion to approve Resolution 579. Motion was seconded by Commissioner Berger. Executive Director of Business Operations Ganem added this updates Resolution 439. Motion passed unanimously.

RESOLUTION 580 – ADOPTING AND UPDATING KING COUNTY REGIONAL HAZARD MITIGATION PLAN

Chief Pennington read Resolution 580 into record. Commissioner Thompson made a Motion to approve Resolution 580. Motion was seconded by Commissioner Rickert. Motion passed unanimously.

ADMINISTRATIVE TEAM REPORT

OPERATIONS – AC Crossen

AC Crossen reported that it has been a busy month with the hot weather and brush fires our crews have been all over South King County helping out. We have some staff in Oregon as part of a deployments. He thanked everyone for helping with the BC, Captain and Lieutenant Promotional Exams that are coming up next week. Its budget season we have been busy working and planning for 2021.

BOND – EMERGENCY MANAGEMENT – AC Mataftin

AC Mataftin mentioned the construction at Station 60 is winding down. With the approval of the bid, the new contractor will be starting on bldg. 2. He has reached out to the Contractor that was lowest bidder for Station 65 to see if they will still honor their low bid. A few of their sub-contractors have elected to not honor the original price, so the general contractor is looking for some new subs. So construction could hopefully start in the not too distant future.

FMO – CAO – AC Goodsell

AC Goodsell reported Assistant Fire Marshal Tony Parise has been deployed to help with the Oregon fires, so the Fire Marshals Office is sharing his responsibilities. The Fire Marshal's Office is continuing to work with FWPD and the King County Sheriff's Office regarding some arson fires in our community. They are continuing to work with Sound Transit on the design review, and the schools. COVID testing will begin on October 5th at the Aquatic Center in partnership with King County Public Health and St. Francis Hospital, there will be a South King Officer overseeing the operations, to keep things running smooth.

CARES – Captain Smith reported that the CARES Team responds to low acuity calls and high utilizers. They are funded by the King County EMS Levy they have responded to 361 911 calls this year, received 699 referrals from firefighters, provided 241 people with case management and had interactions with 1,684 individuals. They also work with the high utilizers to get them some of the additional help and resources that they need.

CAO – Captain Chaney noted that Captain John approached him to do something unique for September 11th. We came up with a 911 tribute video that was sent out to the media and added to our Facebook page, on September 11th the Honor Guard also put on a private event Chief Pennington was also there and provided some comments. We are working on Operation Warm – Coats for Kids this will be a drive through event and we will be providing coats at two different schools in Federal Way, in partnership with Local 2024, the Foundation and Aid Fund, this year we will provide 280 coats, in past years we normally provide 148. The Federal Way community organized a rally in support of our firefighters for

all of the fires that we had going on with donation drive. We received 100s of gift cards and thank you cards, it's really great to see the support for our firefighters. Chief Pennington added that he rode in a fire engine as part of a back to school event.

FLEET & FACILITIES – AC Chaney

AC Chaney noted that Facilities recently removed 5 trees after one of them fell into the fence that wraps around the cell site at station 61, it will cost $3000.00 to repair the fence. Facilities also installed emergency lighting at station 60 during the storm and installed hot water heaters at stations 60 and 63. Logistics will be moving into the fleet building during the remodel of building 2. With the surplus stuff going to Mexico, it will help free up a lot of space. Fleet has been maintaining our apparatus and they are slowly moving into Station 60, they are waiting for the air and hose system to be installed, which should be completed around October 6th. They are also working on getting all of the apparatus ready for pump testing. He and AC Mataftin are also working on the new Engine specs. AC Chaney is scheduled to meet and tour Station 60 with Jack Stanford to update our insurance policy on the Logistics Center. We currently have the following inventory on hand; 23,940 N95 Masks, 22,050 procedure masks, 23,403 disposal gowns, 1,500 plus pair of protective glasses and over 42,000 pair of gloves.

BUSINESS OPERATIONS

Executive Director Ganem noted we still do not have a schedule for the annual Audit, it will be done remotely. We did catch up in regards to our revenue on property tax collections from April. Property taxes are due by November 2nd, there will be no extension like there was earlier in the year. He is working on the 2021 budget, he will meet with the Budget, Finance & Audit committee prior to the Public Hearing/Budget Presentation there will be significant changes to the budget.

HUMAN RESOURCES

HR Manager Mary Stevens noted that she has been working on the promotional exams, she thanked everyone that has helped with the upcoming promotional exams for Lieutenant, Captain and Battalion Chief. She congratulated Jaden Hassell for being hired by South King Fire.

Chief Pennington

Chief Pennington mentioned that he had correspondence with our Senators and Representatives in Washington DC in regards to Special Purpose Districts having access to the CARES Act. He has also had communication with the King County Executive and the Council in regards to our Resolution 578 which supports banning fireworks in King County. He attended the Federal Way Town Hall meeting that was hosted by Councilmember Pete von Reichbauer, AC Goodsell provided an overview on COVID. Chief Pennington signed a Letter of Agreement with Local 2024 which will allow on a temporary basis a COVID Test Site Supervisor. We have officially started the WSRB rerate process he has met with Eric and a lot of good information was shared, they conducted a site visit, however most of the rerate will be done remotely. One of our questions was how do we get our entire district to be a class 2. Chief Pennington is working with Valley Com and a consultant on Standard Level of Performance, they have made a list of things that are mission critical. Chief Pennington has signed an agreement with the State of Washington for deployments, the district will be reimbursed. Congratulations to Jaden Hassel our newest employee, he is a great addition to our team.

SEPTEMBER BUDGET

Business Operations Executive Director Ganem read into record the list of expenditures for the month of September.

Mid-Month Utility Warrants (114512-114535) totaling	$208,495.24
Accounts Payable Warrants (1145360-114615) totaling	$976,902.71
Payroll Direct Deposit Document for 184 indiv. DD021647--021830 totaling	$1,143,628.66
Payroll Warrant for 0 individual #	$0
Payroll Electronic Federal Tax Payment totaling	$241,406.48
TOTAL approval	$2,570,433.09

He added that we are at 74.22% for the year, or .78% under budget.

APPROVAL OF VOUCHERS

Commissioner Gates noted that since this is a virtual meeting and the Board will not be signing the vouchers tonight, he requested a Motion and a second to approve the vouchers. Commissioner Thompson made a Motion to approve the vouchers as presented. Motion was seconded by Commissioner Berger. Motion passed unanimously.

Commissioner Thompson reminded everyone that if you go to headquarters, please take your ID badge to swipe, your four digit code doesn't work anymore.

Meeting adjourned at 1755 hours.

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COMMISSIONER (CHAIR)

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COMMISSIONER (VICE CHAIR)

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BOARD SECRETARY

SOUTH KING FIRE & RESCUE

SPECIAL COMMISSIONERS MEETING
Budget Workshop – Public Hearing
Virtual via WebEx
October 13, 2020

Commissioner Gates called the meeting to order at 0900 hours with Commissioners Thompson, Rickert, Berger and Fuller in attendance virtually. Board Secretary Lauri Perry recording.

Pledge of Allegiance was led by AC Goodsell.

Commissioner Gates welcomed everyone to the meeting, adding that this is a Special Meeting/Pubic Hearing to present the 2021 draft budget. The goal is to approve the 2021 budget at the October Regular Meeting. He asked the Commissioners to hold their questions until the end of each division budget and we will have public comments at the end of the draft budget presentation.

COMMISSIONER COMMENTS

Commissioner Berger had no comments.

Commissioner Fuller had no comments.

Commissioner Rickert is excited to get into this and go over the budget, this budget has been reviewed and is in line with the appropriate budgeted line items.

Commissioner Thompson agrees with Commissioner Rickert's. This year's proposed budget is much more clearer and easier to navigate and understand and properly identifies the budget categories.

Commissioner Gates had no comments.

COMMISSIONER BUDGET WORKSHOP/PUBLIC HEARING

Chief Pennington noted that it is a privilege to be her today this morning to discuss the 2021 budget. As the fire chief it is all about efficiencies the budget has changed and he has made some changes establishing a team approach and effectiveness and efficiencies. He thanked the Administrative Team for their hard work on creating the 2021 budget. We have met with all division leaders to come up with this budget. The Administrative team held 4 budget workshops.

Executive Director of Business Operations Ganem presented the 2021 draft budget adding that the Fire Chief set a few objectives for the team most were accomplished, some will carry over until next year's budget process, for the most part we achieved what we were set out to do. We reviewed the revenue sources for accuracy, we discovered that we were consistently bringing in more money than what was accounted for and there were some line items that had not been updated in 10 or more years. We identified over and under budgeted line items, updated the budget on current needs and there was a bunch of things in the budget that needed to be updated it has been stagnant for some time. We updated the five year proforma, reestablished the capital improvement plan, and identified upcoming capital projects. Yesterday he received an update on projected Assessed Values.

Executive Director Ganem presented the 2021 draft budget;

- The Fire District is a stand-alone district organized under Title 52 (RCW) with an elected Board of Fire Commissioners providing governance and policy direction to the Fire Chief and staff of

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

- The expense side includes a cost of living increase for all qualified personnel established at 2.00% based on CPI-W at 1.91% which was rounded to the contractual minimum of 2%.
- Medical costs are factored in with an estimated 6.4% increase, due in part to an increase in staff positions.
- The budget funds a portion of the sixth year partnership with Valley Regional Fire Authority (VRFA), Enumclaw Fire and District #44 for the CARES Program, formerly named Community Medical Technician or CMT.
- The expense side reflects a 5.25% increase in total operating costs, which is driven mostly by added firefighter costs and positions to support sustainable staffing of Aid 63.
- Funds a vacant Fire Marshal office position.
- Funds two (2) new Business Operations positions.
- On the revenue side we have used a 2.77% increase in Assessed Valuations as the final basis for the 2021 revenue projections.
- In August 2020 voters approved a new four-year Maintenance and Operations (M&O) Levy to replace the expiring one. Beginning in 2021 and collected through 2024. The M&O will augment revenues by $3.75 million to support increases to services provided by the district.
- As explained in the levy explanatory statement $1.0 million will be used to fund the district's Capital Improvement Plan (CIP). Over the next four years the districts CIP calls for the upgrade and/or replacement of aging equipment and infrastructure in excess of $5.0 million.
- Property taxes on existing parcels are estimated at $30,415,456.00 and new construction at $228,770 and prior year re-levied taxes at $10,715 for a combined 2021 property tax revenue of $30,348,499.00. Total revenues for 2021 including M&O Levy are projected at $39,033,459.00

Operating Budget

- Total operating expenses are budgeted at $35,495,364.00, this is an increase of 5.25% or $1,772,928 from 2020.
- The district has two (2) new labor contracts that were not finalized until early 2020.
- Hiring of four additional firefighter positions to support the regular scheduling of Aid 63.
- Funding for a vacant Fire Marshal office position
- Funding Business Operations Manager position
- Funding an IT Specialist position
- Funding for upcoming labor negotiation
- Funding new programs and initiatives as directed by the Fire Chief.

Capital Improvement Plan $2,193,689

- 2 new Fire Engines - $707562 each or $1,415,124 or total
- Marine 67 replacement (state grant our match is $500,000)
- Operations Equipment $74,980
- Information Systems (computers, laptops software and pagers) - $97,084
- Misc. Equipment - $106,500

Capital Carry-over (this is a new addition to the budget);

- Capital 2020 Project Carry-Over - $201,000 (PSERN Radio, Website Rebranding, Nederman Exhaust L64)

Projected Revenues;

- Property taxes are based on projected Assessed Valuation of $20,429,484,019.

- This is an increase of 2.44%
- The total effective fire levy rate in 2021 is;
    - $1.50 per $1,000 of AV – Regular Property Tax
    - $.019 per $1,000 of AV – Maintenance & Operations Levy
    - $.012 per $1,000 of AV – Safety Improvement Bond
    - $1.81 per $1,000 of AV = Total Fire Levy Rate

2021 Revenues;
- We have updated these amounts after working with Finance based on historical information.

Projected Balance Sheet;
- Reviewed Projected Fund balances for January 2021 and 2022.

Reviewed Source of Funds

Commissioners, Legislative and Audit budget has remained the same

Reviewed Use of Funds
General has increased 17.27% based on some of the below increases
- Housewares
- Office supplies – decrease costs
- Legal costs
- Negotiations
- Consultants
- Diversity
- Newsletter and publications
- Decrease in emergency coordination, used to be in partnership with VRFA, we will not fund this position at his time
- Vehicle cleaning
- Janitorial Services
- Causality & Liability Insurance

Administration decreased 17.4% by moving staff around

Business Operations has increased 30.7% by moving staff around and adding GIS Program

At 1002 hours the meeting took a 5 minute break

At 1010 hours meeting reconvened

We will be hiring a new Finance Manager to focus on projects

Operations budget decreased 2.1%
- Adding four (4) new firefighter positions
- Battalion Chiefs were removed from the Operations budget, they have their own budget
- There are new budget lines built in for overtime and different pay grades, so we can track and budget accordingly next year for;
    - Overtime – Response
    - Overtime – Training
    - Overtime – Meetings/Committees

- Acting Pay
- Premium/Specialty Pay
- L&I costs were not reflected by true costs (saw decrease of $460,960)

Battalion Chiefs this is a new budget category (moved BCs from Operations)

EMS has decreased 93.5% (Clinical reviews will be transferred to the Consortium)

Rescue has remained even ($49.00 difference)

Marine has increased 5.8%
- New equipment
- Cleaned up Premium Pay

Hazmat has increased.1% ($49.00 difference)

Health & Safety has an increase of .1% ($200.00 difference)

Fire Marshal's Office has increased 10.0%
- 1 new full time employee
- Increase in King County Investigations

Community Affairs has decreased 73.6%
- People and programs have moved to CARES

CARES this is a new budget category (moved personnel from Community Affairs)

Training has decreased 0.2%
- 2020 was the first full year as part of the Consortium
- Annual membership
- Tactical Athlete was part of capital budget last year
- First Watch is a new initiative

Facilities has increased 2.8%
- Certifications
- HVAC Contract

Fleet Maintenance has a reduction of 0.5%

Logistics has an increase of 45.7%
- PPE costs
- Extinguisher repairs/service

Information Systems has an increase of 19.4%
- 1 new position
- Technology supplies

Health Benefits has an increase of 6.4%
- Increase in number of personnel (new positions)

Commissioner Fuller inquired about Accreditation. Chief Pennington responded that it would take less than a year to complete the accreditation process, it is a huge body of work to review policies. It is important work something that we need to look at little closer in the future. It is definitely something to consider we would need a FTE to support this project, we need to have a little more conversation about this in the future.

Executive Director Ganem added that we are budgeting more accurately this year than we have in the past. For instance there was $500,000 of fluff budgeted. We went line by line to make sure we were calculating everything correctly, this is why we were able to absorb some new positions. We have also created the following budgets; a five year proforma, capital projects, reestablish capital improvement plan, capital reserve allocation, increase staffing and maintain vacant positions.

Commissioner Berger noted that he is impressed with the achievement of the goals that you set out. He is pleased to see the budget and looks forward to the result. What is the goal with the diversity program and the substance and process of going through it? Chief Pennington responded that we are in the very beginning stages he has discussed this with the King County Fire Chiefs and our Zone Chiefs, the program has many different facets to reach out to underrepresented groups, seek community input, reaching out to different communities and to provide the opportunity to people not involved in the firefighter community. Commissioner Berger followed up the question by asking who do you see leading the program and who is involved with the program. Chief Pennington replied that he has been working with Yolanda Morgan, Mary Stevens and Captain John they have been having conversations and he plans on reaching out to bring in a consultant to help us with this. IT Manager Mitchell Lee added that he has also been part of this group.

Commissioner Gates inquired about the training budget how is our fee that we pay the Consortium determined. Chief Pennington replied that the fee is determined on the number of people that we have, the number of employees that we have, we receive credit for providing three (3) training officers and we receive credit for providing the training facility. Commissioner Gates also asked do we anticipate getting the boat in 2021 or 2022. AC Mataftin noted that we probably won't take delivery of the boat until 2022.

Public Comments
There were no public comments.

Chief Pennington thanked everyone for their time adding that this is a strong budget that is transparent.

Meeting adjourned at 1106 hours.

_____
CHAIR/COMMISSIONER

_____
VICE CHAIR/COMMISSIONER

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COMMISSIONER

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COMMISSIONER

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COMMISSIONER

BOARD SECRETARY

SOUTH KING FIRE & RESCUE IS AN EQUAL OPPORTUNITY EMPLOYER

SOUTH KING FIRE & RESCUE

KING COUNTY, WASHINGTON

RESOLUTION NO. 581

A RESOLUTION of the Board of Fire Commissioners of South King Fire & Rescue (aka KCFPD #39), King County, Washington, Authorizing the Sale of Surplus Vehicle

WHEREAS, it has been determined that it is in the best interest of South King Fire & Rescue to surplus the following vehicle.

- A 1999 Dodge Caravan VIN 2B4GP45GXXR240659

WHEREAS, the equipment listed was involved in an accident and is beyond serviceable repair. The cost of repair ($4,044.85) far exceeds the fair market value of the vehicle ($2,506.00). The insurance company has totaled the vehicle.

NOW, THEREFORE, BE IT RESOLVED that the Board of Fire Commissioners hereby authorizes the South King Fire & Rescue Fire Chief, and/or his designee, to surplus the above listed vehicle and turn over to the insurance company for disposal.

ADOPTED by the Board of Fire Commissioners of South King Fire & Rescue, King County, Washington, at a regular meeting this 27th day of October 2020, with the following Commissioners being present and voting.

_____
CHAIR/COMMISSIONER

_____
VICE CHAIR/COMMISSIONER

_____
COMMISSIONER

_____
COMMISSIONER

_____
COMMISSIONER

ATTEST:

_____
Secretary

SOUTH KING FIRE & RESCUE

KING COUNTY, WASHINGTON

RESOLUTION NO. 582

A RESOLUTION of the Board of Fire Commissioners of South King Fire & Rescue (aka KCFPD #39), King County, Washington, Authorizing the Sale of Surplus Departmental Equipment

WHEREAS, it has been determined that it is in the best interest of South King Fire & Rescue to declare the following equipment surplus:

- (1) rotary 4 post 12,000 lb. vehicle lift (exhibit A)
- (1) Skat sand blast cabinet (exhibit B)
- (2) pallets of miscellaneous emergency lighting and equipment (exhibit C)
- (1) pallet of old miscellaneous tire chains (exhibit D)

WHEREAS, the equipment listed is outdated and no longer of serviceable use to South King Fire & Rescue;

NOW, THEREFORE, BE IT RESOLVED that the Board of Fire Commissioners hereby authorizes the South King Fire & Rescue Fire Chief, and/or his designee, to surplus the above listed equipment and proceed with sale or disposal per department policy.

ADOPTED by the Board of Fire Commissioners of South King Fire & Rescue, King County, Washington, at a regular meeting this 27th day of October 2020, with the following Commissioners being present and voting.

_____
CHAIR/COMMISSIONER

_____
VICE CHAIR/COMMISSIONER

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COMMISSIONER

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COMMISSIONER

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COMMISSIONER

ATTEST:

_____
Secretary



Exhibit A



Exhibit B



Exhibit C



Exhibit D

SOUTH KING FIRE AND RESCUE

KING COUNTY, WASHINGTON

RESOLUTION NO. 583

A RESOLUTION of the Board of Commissioners of South King Fire and Rescue (aka KCFPD #39), King County, Washington, Adopting a Budget for the Year 2021 and establishing a substantial need

WHEREAS, the King County Assessor has notified the Commissioners of South King Fire and Rescue (aka KCFPD #39) that the assessed valuation of real properties lying within the boundaries of said District for the calendar year of 2020 is approximately $20,655,523,492.

WHEREAS, the Board of Commissioners in the course of considering the budget for 2021 has reviewed all sources of revenue and examined all anticipated expenses and obligations; and

WHEREAS, the population of the District is in excess of 10,000 persons; and

WHEREAS, the Board of Commissioners, after the hearing and after duly considering all relevant evidence and testimony presented, has determined that South King Fire and Rescue requires an increase in property tax revenue from the previous year, in addition to the increase resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, in order to discharge the expected expenses and obligations of the District and in its best interest; and

WHEREAS, the Board of Commissioners has determined that, due to projected cost increases for supplies, labor and utilities and other factors, the Board of Commissioners finds that there is a substantial need to increase the regular property tax levy rate above the rate of inflation as determined by the national implicit price deflator; and

WHEREAS, RCW 84.55 limits the property tax increase in a taxing district's tax levy to 1% over and above the previous highest lawful levy, unless the voters approve an increase greater than the limit at a duly-called election as allowed by RCW 84.55.050 and RCW 84.55.0101 as amended; and

WHEREAS, the Commissioners of South King Fire and Rescue did duly submit such a measure to the resident electors of the district, who did approve such measure at the August 7th, 2018 primary election for a levy to be collected first in 2019 in the full amount of $1.50 per thousand of assessed valuation and for a period of five (5) consecutive years thereafter; and

WHEREAS, pursuant to RCW 84.55.092, it is the further intent of the fire district commissioners to protect the fire district's future levy capacity. Therefore, in any year in which the district reduces the regular tax levy below the amount of levy to which the district is entitled by law, consistent with existing voter authorizations and the limitations of the state constitution and statutes, it is the district's intent to fully preserve future levy capacity as the aforesaid statute allows. The county assessor is therefore requested to set the regular property tax levy at the amount which would be allowed under RCW 84.55, as if the regular property tax for the district for taxes due in prior years (beginning with 1986) had been set for the full or maximum amount authorized under the law; and

WHEREAS, the Commissioners of South King Fire and Rescue did duly submit to the resident electors of the district a measure allowing for the collection of a Maintenance and Operations levy, otherwise known as an excess levy, which is the levy of a General Tax on the taxable property within the District in excess of Constitutional and Statutory limitations in the sum of $3,750,000 to be collected first in 2021, and for three (3) consecutive years thereafter, to provide funds required by the District to make certain capital equipment expenditures, maintain operational capabilities, avoid a reduction in the number of firefighters and employees, and for maintenance and operational expenditures essential

for basic fire and life protection needs. Further, the electorate did pass said measure with 64.33% voting in the affirmative on August 4th, 2020; and .

WHEREAS, the Commissioners of South King Fire and Rescue did duly submit to the resident electors of the district a measure allowing for the collection of a general obligation (G.O.) bond levy, to pay the principal and interest of said G.O. Bond, which is the levy of a General Tax on the taxable property within the District in excess of Constitutional and Statutory limitations in the sum of $39,000,000 to be collected first in 2016, and for nineteen (19) consecutive years thereafter, to provide funds required by the District to make certain capital equipment expenditures, apparatus purchases, upgrade and enhance certain fire stations, upgrade and enhance technological equipment, and for other maintenance and capital expenditures essential for basic fire and life protection needs. And, further, the electorate did pass said measure with 61.7% voting in the affirmative on November 3rd, 2015.

NOW, BE IT RESOLVED, by the Board of Commissioners of South King Fire and Rescue that the limit factor for the regular levy for the calendar year 2020, collected in the year 2021, shall be established at collecting the full $1.50/$1,000 of assessed valuation as allowed by state statute, plus an additional dollar amount calculated by multiplying the increase in assessed value in the district resulting from new construction, increases in assessed value due to construction of electric generation wind turbine facilities classified as personal property, improvements to property, and any increase in the assessed value of state-assessed property, by the regular property tax levy rate of the district for the preceding year, pursuant to RCW 84.55.092 and Chapter 84.55 RCW generally;

BE IT FURTHER RESOLVED by the Board of Commissioners of South King Fire and Rescue that pursuant to RCW 84.52.125 it is the intent of the fire district commissioners to protect the district's tax levy from prorationing under RCW 84.52.010(2), by imposing up to a total of twenty-five cents ($0.25) per thousand dollars of assessed valuation of the tax levies authorized under RCW 52.16.140 and RCW 52.16.160, or either of them, outside of the five dollars and ninety cents per thousand dollars of valuation limitation established under RCW 84.52.043(2), if those taxes would otherwise be prorated under RCW 84.52.010(2)(e).

BE IT FURTHER RESOLVED by the Board of Commissioners of South King Fire and Rescue that a Maintenance and Operations levy, otherwise known as an excess levy, is authorized for collection in 2021 in an amount equal to $3,750,000.

BE IT FURTHER RESOLVED by the Board of Commissioners of South King Fire and Rescue that The Honorable County Council of King County, Washington is hereby requested to make a property tax levy for 2020, collected in 2021, for South King Fire and Rescue in such amount as deemed necessary and appropriate, and as set forth in the budget resolution, to pay the principal and interest due upon the issuance of $39 million in general obligation bonds heretofore issued by South King Fire and Rescue, and approved at the General Election held on November 3, 2015; that amount being $2,458,822.

FURTHER, BE IT RESOLVED THAT:

1. The 2021 Operating Expenditure Budget (for the Current Expense Fund) of the fire district will be $35,639,814.

   The 2021 Capital Expenditure Budget of the fire district will be $2,193,689.

   The 2021 G.O. Bond Fund Budget of the fire district will be approximately $32,000,000.

2. The Honorable County Council of King County, Washington is hereby requested to make a property tax levy for 2020, collected in 2021, for South King Fire and Rescue as follows:

   A) Regular Property Tax Levy, including new construction, in an amount of approximately $30,983,285 (which is a combination of the regular

property tax levy estimated at up to $1.50 per $1,000 of assessed valuation, plus any new construction).

B) Excess Levy Property Tax in an amount of $3,750,000.

C) G.O. Bond Levy throughout the fire district in an amount of $2,458,822.

D) In addition, approximately $10,715 in refunds are requested to be re-levied.

3. The County Comptroller of King County, Washington be and is hereby authorized and directed to deposit and sequester the monies received from the collection of the tax levies specified in Paragraph #2 above in the amounts and funds specified below:

   A. $34,744,000 to the Current Expense Fund of said District (Regular Levy plus Excess Levy and Refunds).

   B. $2,458,822 to the General Obligation Bond Fund of said District.

4. One copy of this resolution shall be delivered to each of the following: County Council and County Assessor of King County, Washington.

ADOPTED by the Board of Fire Commissioners of South King Fire and Rescue, King County, Washington, at a regular meeting this 27th day of October 2020.

CHAIRMAN/COMMISSIONER

VICE CHAIR/COMMISSIONER

COMMISSIONER

COMMISSIONER

COMMISSIONER

ATTEST:

Secretary

SOUTH KING FIRE AND RESCUE
KING COUNTY, WASHINGTON

RESOLUTION NO. 584

A RESOLUTION of the Board of Commissioners of South King Fire and Rescue (aka KCFPD #39), King County, Washington, Regarding the Real Property Tax

WHEREAS, the Board of Commissioners had properly given notice of the public hearing held October 13th, 2020 to consider the District's revenue sources and current expense budget for the 2021 calendar year, pursuant to RCW 84.55.120; and

WHEREAS, the Board of Commissioners in the course of considering the budget for 2021 has reviewed all sources of revenue and examined all anticipated expenses and obligations; and

WHEREAS, the Board of Commissioners, after the hearing and after duly considering all relevant evidence and testimony presented, has determined that South King Fire and Rescue requires an increase in property tax revenue from the previous year, in addition to the increase resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, in order to discharge the expected expenses and obligations of the District and in its best interest; and

WHEREAS, the Board of Commissioners has determined that, due to projected cost increases for supplies, labor and utilities and other factors, the Board of Commissioners finds that there is a substantial need to increase the regular property tax levy rate above the rate of inflation as determined by the national implicit price deflator; and

WHEREAS, the voters have passed and approved Initiative 747, which amended RCW 84.55 and thus limits the property tax increase in a taxing district's tax levy to 1% over and above the highest previous levy, unless the voters approve an increase greater than the limit at a duly-called election as allowed by RCW 84.55.050 and RCW 84.55.0101 as amended; and

WHEREAS, the Commissioners of South King Fire and Rescue did duly submit such a measure to the resident electors of the district, who did approve such measure at the August 7th, 2018 primary election for a levy to be collected first in 2019 in the full amount of $1.50 per thousand of assessed valuation and for a period of five (5) consecutive years thereafter; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of South King Fire and Rescue that an increase in the regular property tax levy, in addition to any amount resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, and notwithstanding the 1% limitation of RCW 84.55.0101 as amended, is hereby authorized for the 2020 property tax levy to be collected in 2021 in the amount of the full $1.50 per $1,000 of assessed valuation, which is approximately $30,983,285. This represents a dollar increase of $1,200,595 over 2020 or an increase of approximately 4.03%, **before** the new construction adjustments are made, and does not include any additional adjustments that may be made as a result of any annexations that have occurred or any refunds that are to be made. In addition, approximately $10,715 in refunds are requested to be re-levied.

ADOPTED at a regular meeting of the Board of Commissioners of South King Fire and Rescue this 27th day of October 2020, the following Commissioners being present and voting.

CHAIRMAN/COMMISSIONER	VICE CHAIR/COMMISSIONER
COMMISSIONER	COMMISSIONER
COMMISSIONER	

ATTEST:

Secretary

Resolution #584



SOUTH KING FIRE & RESCUE

2021

OPERATING AND CAPITAL BUDGETS

Adopted October 27th, 2020

2021 BUDGET
INTRODUCTION

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

The District has established a goal of growing as required to keep up with increased demands and emergency responses. Despite setbacks caused by the global pandemic, the District took measures to achieve that goal again, while simultaneously planning for future needs and an uncertain economy. Under the direction of a new Fire Chief, District personnel met the challenges of 2020 head-on. The health and safety of employees and citizens will always be the highest priority of SKFR's leadership. Fortunately, leaders from the past had the foresight to stockpile PPE in the event of an epidemic. That inventory of PPE enabled firefighters to respond to emergencies safely during the early onset of COVID-19. As the pandemic continues, the District has increased PPE inventory and has acquired reusable equipment and sanitation solutions should future supply shortages occur. From a budget perspective, to recoup or reduce unplanned and "unbudgeted" expenses related to COVID-19, the District is actively pursuing funding assistance and programs at both the state and federal levels.

In 2020, a major step forward was the staffing of an additional aid car (Aid 63) to serve the community. The District is pleased to present the 2021 budget which includes additional positions to better support daily staffing of this aid unit. Adequate funding means the District will maintain seven (7) fire stations staffed with engine companies (each staffed with one officer and two firefighters). Four (4) fire stations will be staffed with aid cars (each staffed with one officer and one firefighter). All firefighters and officers are emergency medical technicians who are also defibrillator certified, with defibrillator units maintained on all emergency response units. This is critical to our emergency response standard of cover as call volumes are expected to increase with growth and development. The District consistently responds to over 20,000 emergency responses annually.

The budget for 2021 includes a cost of living increase for all qualified personnel established at 2.00% for the Seattle, Tacoma, and Bremerton area (comparing 1st half 2019 with 1st half 2020, CPI-W at **1.91%** rounded to the contractual minimum of **2.0%**).

The expense side of the budget reflects a **5.52%** increase in total operating costs. Increases for 2021 are driven mostly by the hiring of additional personnel and firefighter costs to support sustainable staffing of Aid 63 (24/7). The budget also funds two (2) vacant positions and two (2) new positions to be filled to support the growing needs of the District.

Medical costs for 2021 are factored in with an estimated **6.4%** increase, due in part to an increase in staff positions. In addition, the expense budget funds a portion of the sixth-year partnership with Valley Regional Fire Authority (VRFA), Enumclaw Fire, and District #44 for the "CARES" program, formerly named "Community Medical Technician" or "CMT/Cares".

The development of the 2021 budget included a significant evaluation and review of programmatic costs which resulted in necessary adjustments and reconfigurations across the entire budget. As a result, large variances between 2020 and 2021 numbers occur and can be explained.

On the revenue side, the budget reflects a 2018 voter approved levy of $1.50 per $1,000 of assessed property valuation as determined by the King County Assessor's Office. We have used a **4.10%** increase in Assessed Valuation as the final basis for the 2021 revenue projections. Property taxes on existing parcels are estimated at **$30,703,176** and new construction at **$280,109** for a combined 2021 property tax revenue of **$30,983,285**. This equates to a **4.03%** increase or **$1,200,595** over 2020's ACTUAL levied amount. Prior year re-levied taxes are estimated at **$10,715** and are not included in the total.

In August 2020, voters approved a new four-year Maintenance and Operations (M&O) levy to replace the expiring levy. Beginning in 2021, and collecting thru 2024, the M&O will augment revenues by **$3.75 million** to support increases to the services provided by the District. As explained in the levy explanatory statement, the additional **$1.0 million** per year (over the expiring **$2.75 million**) will be used to fund the District's Capital Improvement Plan (CIP). Over the next four years, the District CIP calls for the upgrade and/or replacements of aging equipment and infrastructure in excess of **$5.0 million**.

Total revenues for 2021, including the M&O levy, are projected at **$39,356,803.** This equates to an overall increase of **8.96%** driven by property tax increases, the approved M&O amount (to include Capital Improvements) and updated miscellaneous revenues.

Note: The cited values for assessed valuations, tax amounts, and percentages are preliminary estimates provided by the King County Assessor's Office at the time of budget adoption. Final values will not be available to the District until after budget adoption. The ACTUAL (final) levied amount from the previous year will be used to determine the percentage increase or decrease in property taxes, not necessarily the Districts previous year budgeted property tax amount.

OPERATING BUDGET

Total operating expenses for 2021 are budgeted at **$35,639,814.** This amount is an increase from 2020's budget by **5.52%** or **$1,863,928** for the upcoming fiscal year.

The variance and increase are somewhat overstated as changes after the 2020 Budget adoption increased District costs which were not captured in the 2020 Total District Expenses. Most notably, one of two new labor contracts ((1) Battalion Chiefs, and (2) Fleet/Facilities/Plan Examiner) were not finalized until early 2020. This budget also includes an accounting change for the CARES program. Previously, part of CARES was budgeted at 50% with a partial accounting of partner revenue offsets. Beginning in 2021, CARES will be budgeted at 100% program cost with a full accounting of partner revenue. This accounting change alone inflates 2021 expenses by $151,925; subtracting it would lower the variance to 5.07% or $1,712,003 over 2020 expenses. Despite the lower variance, using the higher 2021 variance of **5.52%** or **$1,863,928** accurately reflects the projected costs for 2021.

Also new for 2021, the following Divisional budgets were created for better tracking of expenses: Battalion Chiefs, CARES, & Logistics. Many of the large variances between 2020 and 2021 Divisional budgets can be attributed to the creation of these new divisions and the shifting of personnel and related programmatic costs.

Increases related to personnel include:

- Four (4) additional fighter positions to support the regular staffing of Aid 63.
- Funding for a vacant (1) Fire Marshal office position.
- Funding for a vacant (1) Fleet Mechanic position.
- The hiring of a Business Operations Manager (1) to assist with the management of District Finances, Reporting, Records Management, Public Records, and overall business projects and functions.
- Funding for an Information Technology Specialist (1) to assist with the growing technology needs and support of the District.
- All represented contract personnel will receive a cost of living increase at **2.00%** as mandated by the three (3) Local #2024 collective bargaining agreements.
- Qualified non-contract personnel shall also receive a **2.00%** cost of living adjustment.

Other areas of increase include:

- Funding for labor negotiation costs for the expiring Firefighter Contract.
- Funding for District policy and compliance services.
- Funding for HR Recruitment & Diversity initiatives.

- Continued funding for a Consultant/Legislative Advocate to assist in securing Grants and other funding opportunities.
- Funding for South King Fire Training Consortium "Tactical Athlete/Rebound" health and performance program for first responders.
- Funding for South King Fire Training Consortium "First Watch" data review and analysis program.
- Miscellaneous line item adjustments throughout the budget based on a thorough and historical expenditure analysis.

The total operating budget expenses for 2021 are shown below as compared with 2020:

TOTAL DISTRICT EXPENSES	2020	2021	VARIANCE	
DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
REGULAR HOURS	440,956	428,120	-12,836	-2.9%
OVERTIME HOURS	4,699	24,325	19,626	417.7%
TOTAL PAID HOURS	445,655	452,445	6,790	1.5%
WELLNESS INCENTIVE	192,300	193,500	1,200	0.6%
HOLIDAY SELL-BACKS	430,250	435,450	5,200	1.2%
REGULAR SALARIES	19,144,982	20,246,796	1,101,814	5.8%
OVERTIME SALARIES	1,355,486	1,708,116	352,630	26.0%
PREMIUM/SPECIALTY/ACTING PAY	101,615	221,499	119,884	118.0%
TOTAL SALARIES	21,224,633	22,805,361	1,580,728	7.4%
TOTAL EMPLOYEE LEAVE CASH OUT	100,000	100,000	0	0.0%
TOTAL EMPLOYEE HEALTH BENEFITS	4,916,502	5,232,392	315,890	6.4%
TOTAL EMPLOYEE RELATED PROGRAMS	32,087	32,300	213	0.7%
TOTAL EMPLOYEE NON-MEDICAL BENEFITS	3,415,801	3,022,659	-393,142	-11.5%
TOTAL EMPLOYEE BENEFITS	8,364,390	8,287,350	-77,040	-0.9%
MISCELLANEOUS SUPPLIES	464,400	481,325	16,925	3.6%
REPAIR PARTS	159,150	170,850	11,700	7.4%
SMALL EQUIPMENT	166,430	153,880	-12,550	-7.5%
TOTAL EQUIP- & SUPPLIES	791,180	806,055	14,875	1.9%
TRAINING - TUITION/REGISTRATIONS/FEES	409,150	245,250	-163,900	-40.1%
RENTAL SERVICES	3,200	3,200	0	0.0%
MAINTENANCE SERVICES	307,034	369,704	62,670	20.4%
MISCELLANEOUS SERVICES	588,235	918,643	330,408	56.2%
CONTRACT SERVICES	1,080,198	1,112,885	32,687	3.0%
TOTAL PURCHASED SERVICES	2,387,817	2,649,682	261,865	11.0%
TOTAL DEBT SERVICE	0	0	0	-
TOTAL CONTINGENCY	75,000	100,000	25,000	33.3%
TOTAL ELECTIONS	150,000	150,000	0	0.0%
TOTAL ELECTION COSTS	150,000	150,000	0	0.0%
TOTAL AUDIT	18,000	18,000	0	0.0%
TOTAL LICENSES	500	500	0	0.0%
TOTAL FINANCIAL AND RECORDS SERVICES	18,500	18,500	0	0.0%
TOTAL OTHER GENERAL GOVERNMENT SERVICES	0	0	0	-
TOTAL COMMISSIONER COMPENSATION	61,440	61,440	0	0.0%
TOTAL COMMISSIONER BENEFITS	4,186	4,186	0	0.0%
TOTAL COMMISSIONER PLANNING	9,740	9,740	0	0.0%
TOTAL COMMISSIONER EXPENSES	75,366	75,366	0	0.0%
TOTAL FUEL & LUBE	120,000	120,000	0	0.0%
TOTAL INSURANCE	160,000	205,000	45,000	28.1%
TOTAL UTILITIES	309,000	322,500	13,500	4.4%
TOTAL DISTRICT EXPENSES	**33,775,885**	**35,639,814**	**1,863,928**	**5.52%**

CAPITAL BUDGET

The Capital Improvement Plan has identified the following purchases for 2021:

SCHEDULED MAJOR CAPITAL PROJECTS / EQUIPMENT	
FIRE ENGINE REPLACEMENT	**$707,562**
FIRE ENGINE REPLACEMENT	**$707,562**
MARINE 67 REPLACEMENT (+$750k STATE FUNDING = $1.25M)	**$500,000**
OPERATIONS EQUIPMENT: HAZMAT@ $10K, HIGH-RISE PACKS@$14K, HIGH PRESSURE HOSE@ $36K, SCBA FLOW TESTER@ $15K	**$74,980**
INFORMATION SYSTEMS: COMPUTERS, LAPTOPS, SOFTWARE, PAGERS	**$97,084**
MISC. EQUIPMENT: EQUIPMENT FOR 2 X NEW ENGINES @ $50K, BATT361 VEHICLE EQUIP.@ $15K, CARES VEHICLE EQUIP.@ $25K, 60'S TABLE SAW @ $5K, 64'S WASHER/DRYER SYSTEM @ $8.5K, RESCUE TRAILER AWNING/PROTECTION @ $3K	**$106,500**
TOTAL	**$ 2,193,689**

For 2021, the capital budget reflects **$2,193,689** in necessary equipment. The 2021 budget will also include a capital contribution into the Capital Reserve Fund for use in subsequent years.

Other capital expenses are being borne by the remaining $39 million General Obligation Bond approved by the citizens in 2015. Ongoing bond projects for 2020 were delayed due to COVID-19. Due to the delays, the remaining Bond Fund balance at the end of 2020 is projected to be: $3,134,176. Once COVID restrictions ease and normal construction schedules resume, the remaining bond funds will be fully exhausted.

CAPITAL CARRY-OVER

The Capital Improvement Plan has identified the following previously approved projects for carry-over into 2021:

CAPITAL/2020 PROJECT CARRY-OVER		
	APPROVED	CARRY-OVER
GENERAL		
PSERN RADIO CONVERSION	$ 150,000.00	$150,000.00
WEBSITE REBRANDING/DESIGN	$ 50,000.00	$ 40,000.00
NEDERMAN EXHAUST EXTENSION - L64	$ 11,000.00	$ 11,000.00
TOTAL	**$ 211,000.00**	**$201,000.00**

PROJECTED REVENUES

A detailed breakout of the 2021 projected revenues is shown on the following page. Property taxes are based upon a projected Assessed Valuation (AV) of **$20,655,523,492**.

This is an increase of **4.10%** on existing properties and new construction.

The total fire levy is comprised of three voter-approved levy purposes and rates below.

The total effective fire levy rate in 2021 is:

$1.50 per $1,000 of AV – Regular Property Tax (Statutory Maximum)
$.019 per $1,000 of AV – Maintenance & Operations Levy
$.012 per $1,000 of AV – Safety Improvement Bond

$1.81 per $1,000 of AV = Total Fire Levy Rate

SOUTH KING FIRE & RESCUE	
2021 REVENUES	
PROPERTY TAXES	30,983,285
MAINTENANCE & OPERATIONS LEVY (M&O)	**3,750,000**
KCEMS BASIC LIFE/BLS/CORE/QI/MIH SERVICES	2,226,126
KCEMS MEDIC ONE RENT / FUEL	40,000
VALLEY REGIONAL CONTRACT	969,234
DES MOINES, CITY PROPERTIES	19,000
DES MOINES, LEASEHOLD EXCISE TAX	40,000
DES MOINES SEWER DISTRICT	4,000
CITY PERMIT FEES	350,000
FIRE PREVENTION PERMIT FEES	70,000
SCHOOL DISTRICT	30,000
STATE TRAUMA GRANT	1,200
WA STATE PARKS	1,800
WA STATE HIGHWAYS	129
SCORE	20,000
KING COUNTY FIRE PROTECTION	40,000
SOUND TRANSIT	100,000
AMBULANCE CONTRACT	60,000
CARES PROGRAM REIMBURSEMENT	130,829
INTEREST EARNED	200,000
CELLULAR SITE LEASES	170,000
SALE OF SURPLUS EQUIPMENT	0
JUDGEMENTS & SETTLEMENTS	16,200
MAGELLAN RX REBATES	60,000
MISCELLANEOUS REVENUE	75,000
TOTAL REVENUES	**39,356,803**
TAX REVENUE REQUEST FOR 2021	
BASE TAXES	30,703,176
DELINQUENT TAX ADJUSTMENT	0
PRIOR YEAR LEVY ADJUSTMENTS	10,715
NEW CONSTRUCTION	280,109
TOTAL TAX REVENUE AVAILABLE	**30,983,285**
AVAILABLE FUNDING, EXPENSES & RESERVES	
TAX REVENUES	30,983,285
MAINTENANCE & OPERATIONS LEVY (M&O)	**3,750,000**
OTHER REVENUES	4,623,518
TOTAL REVENUES	**39,356,803**
TOTAL OPERATING EXPENSES	35,639,814
CAPITAL - PROJECTS	2,193,689
CAPITAL - BUDGETED RESERVE CONTRIBUTION	1,000,000
BUDGET BALANCE	**523,300**

PROJECTED BALANCE SHEET INFORMATION

The following information summarizes revenues, expenses and fund balances. January 1, 2021 balances are based upon current budget projections. These are estimates and there will be some variances when actual year-end revenue and expense numbers become available in January.

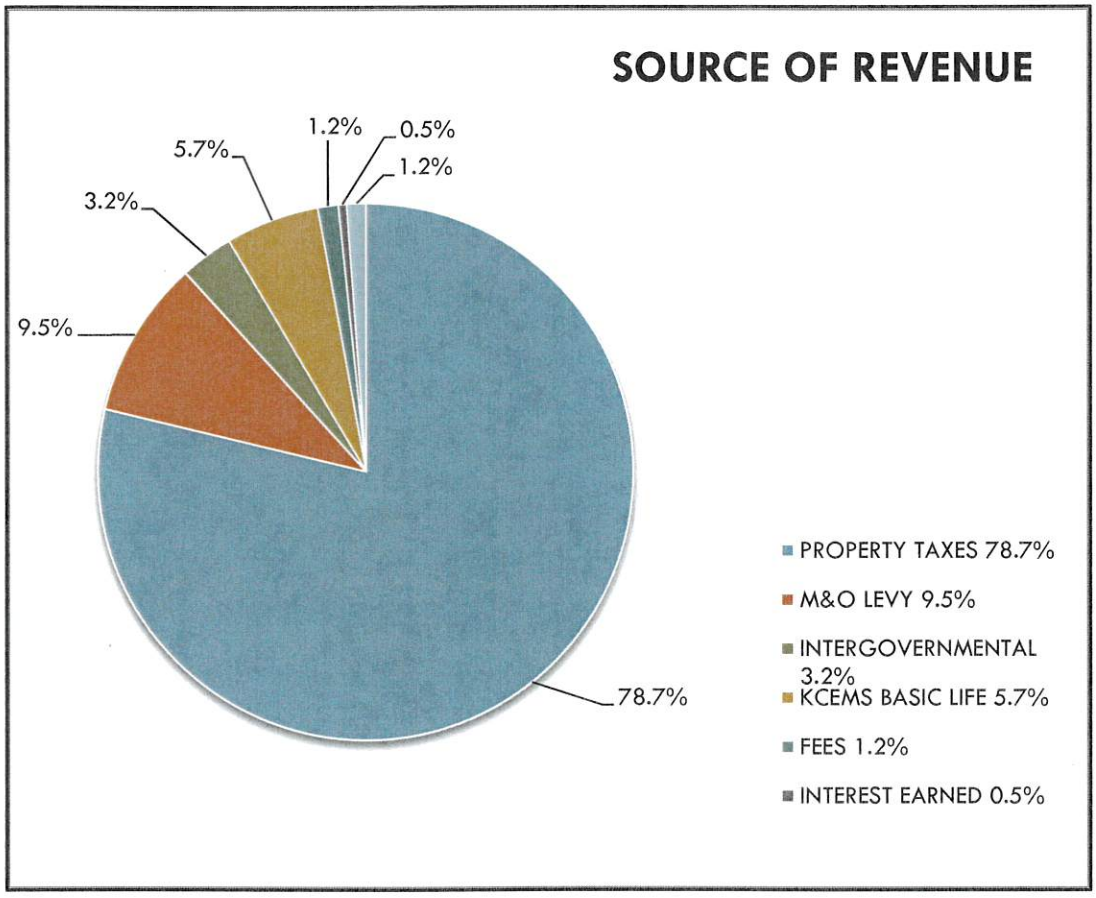
The Board of Commissioners has established a ***minimum*** goal of maintaining $8,000,000 in combined General Fund, Unreserved Fund Accounts, and Reserve Accounts to have invested at the beginning of any given year simply to meet payroll and programmatic funding needs. We have met that goal heading into 2021 and 2022. The Board of Fire Commissioners may be asked to consider restructuring fund balance minimums and allocations pending the outcome of a 2021 analysis by the District.

PROJECTED FUND BALANCES OF JANUARY 2021	
GENERAL FUND ACCOUNT	10,808,985
CAPITAL FUND	4,899,845
CONTINGENCY CASH FUND	1,990,004
EMPLOYEE MEDICAL RESERVE	1,270,229
LEOFF 1 MEDICAL LTC / LEOFF 2 SICK LEAVE FUND	1,099,166
TOTAL OF RESERVES AND CASH	**20,068,229**
PROJECTED FUND BALANCES AS OF JANUARY 2022	
GENERAL FUND ACCOUNT	10,332,285
CAPITAL FUND	5,899,845
CONTINGENCY CASH FUND	1,990,004
EMPLOYEE MEDICAL RESERVE	1,270,229
LEOFF 1 MEDICAL LTC / LEOFF 2 SICK LEAVE FUND	1,099,166
TOTAL OF RESERVES AND CASH	**20,591,529**

The funds available as of January 2021 will allow South King Fire & Rescue to meet its 1st quarter obligations as property tax revenues for the year typically are credited to our account in April (and October) of the year. In addition, this provides a funding stream and proper cash flow to assist in sustaining operations during lean economic times.

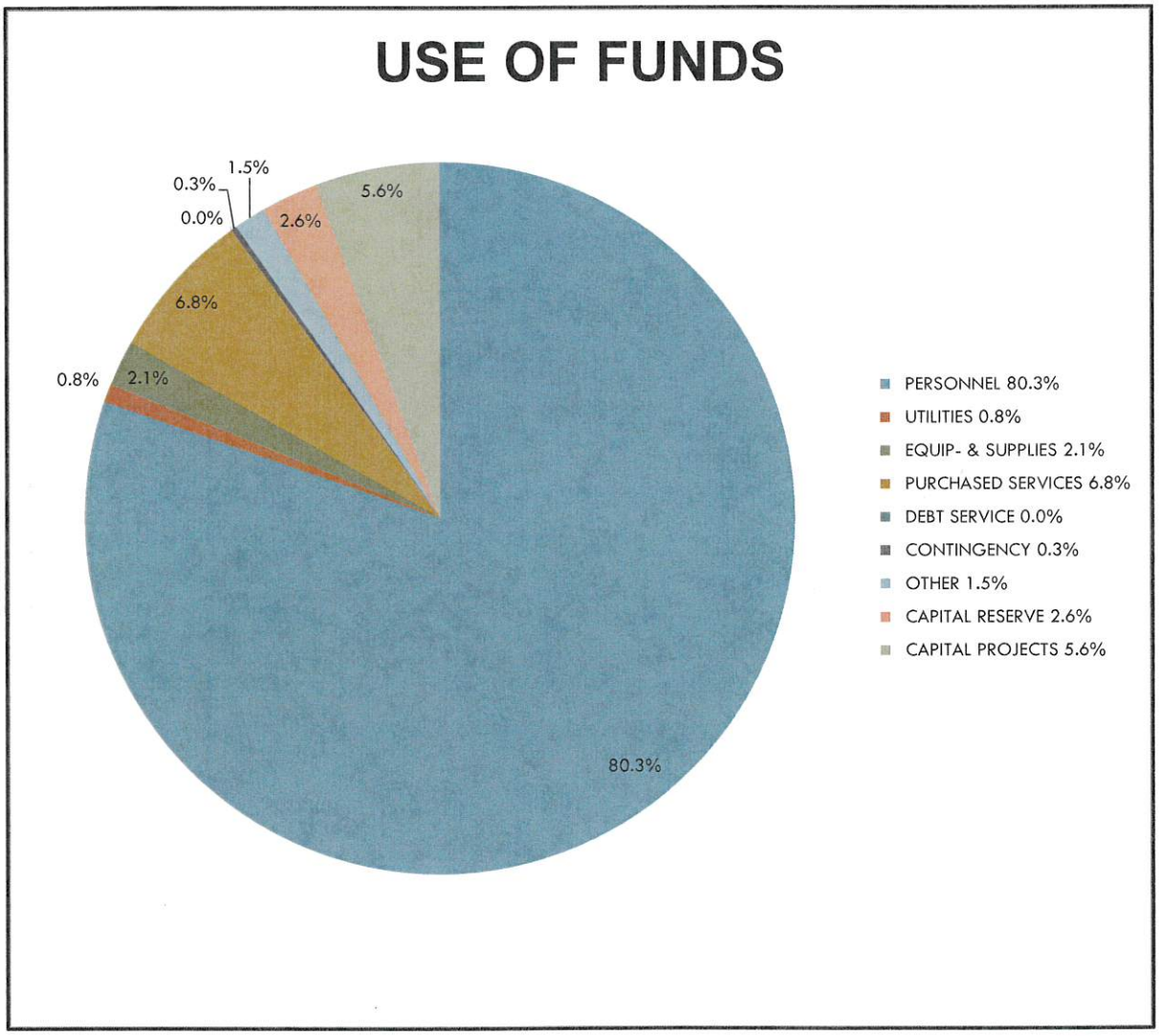
SOURCES OF FUNDS

Property taxes remain the primary source of funding for South King Fire & Rescue at **78.7%** of funding. This is actually a somewhat understated number since KCEMS Basic Life and the contract with Valley Regional Fire Authority (VRFA) are also funded from property taxes that are levied by other jurisdictions. In addition, the excess levy (M&O) is a property tax. When these are added to the total, the actual percentage from property taxes comes closer to **97%.** The VRFA contract is an intergovernmental contract between South King Fire & Rescue and VRFA for the protection of the west hill of the City of Auburn within our service area. KCEMS Basic Life represents BLS funding from the Medic One levy. The M&O levy is also a property tax collected for a four-year period from 2021 through 2024. For the foreseeable future, property taxes remain the primary source of fire District funding.



USES OF FUNDS

The majority of funds are allocated to personnel at **80.3%**. This is to be expected since we are a service provider. It is important to note, personnel costs reflected here are significantly lower than historically presented. This change and the chart below reflect the reinstatement of the Capital Improvement Plan, allocation of Capital Reserve funds, and the commitment to the timely replacement of aging equipment and infrastructure.



DIVISIONAL OPERATING BUDGETS

ACCT CODE	DESCRIPTION	2020 BUDGET	2021 BUDGET	VARIANCE AMOUNT	VARIANCE PERCENT
DIVISION:	LEGISLATIVE - COMMISSIONERS	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
511-60-10-812	MEETINGS - COMMISSIONERS COMPENSATION	61,440	61,440	0	0.0%
	TOTAL COMMISSIONERS COMPENSATION	61,440	61,440	0	0.0%
511-60-10	**TOTAL COMMISSIONER COMPENSATION**	**61,440**	**61,440**	**0**	**0.0%**
511-60-20-138	MEDICARE	793	793	0	0.0%
511-60-20-139	SOCIAL SECURITY	3,393	3,393	0	0.0%
	TOTAL COMMISSIONERS BENEFITS	4,186	4,186	0	0.0%
511-60-20	**TOTAL COMMISSIONER BENEFITS**	**4,186**	**4,186**	**0**	**0.0%**
511-60-41-832	PLANNING	1,500	1,500	0	0.0%
511-60-43-541	OUTSIDE TRAINING/MEETINGS NON-SALARY	2,000	2,000	0	0.0%
511-60-49-581	DUES - COMMISSIONERS	6,000	6,000	0	0.0%
511-60-49-602	MEETINGS	240	240	0	0.0%
	TOTAL COMM- PLANNING	9,740	9,740	0	0.0%
511-60-40	**TOTAL COMMISSIONER PLANNING**	**9,740**	**9,740**	**0**	**0.0%**
	TOTAL COMMISSIONER EXPENSES	**75,366**	**75,366**	**0**	**0.0%**
DIVISION:	LEGISLATIVE - ELECTION COSTS	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
511-70-51-512	ELECTIONS	150,000	150,000	0	0.0%
	TOTAL ELECTIONS	150,000	150,000	0	0.0%
511-70-50	**TOTAL ELECTION COSTS**	**150,000**	**150,000**	**0**	**0.0%**
DIVISION:	FINANCIAL AND RECORDS SERVICES	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
514-20-41-511	AUDIT	18,000	18,000	0	0.0%
	TOTAL AUDIT	18,000	18,000	0	0.0%
514-20-49-585	LICENSES	500	500	0	0.0%
	TOTAL LICENSES	500	500	0	0.0%
514-20-40	**TOTAL FINANCIAL AND RECORDS SERVICES**	**18,500**	**18,500**	**0**	**0.0%**
DIVISION:	OTHER GENERAL GOVERNMENT SERVICES	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
519-90-41-610	ACCREDITATION	0	0	0	-
	TOTAL ACCREDITATION	0	0	0	-
519-90-51-678	PROPERTY TAXES	0	0	0	-
	TOTAL PROPERTY TAXES	0	0	0	-
519-90	**TOTAL OTHER GENERAL GOVERNMENT SERVICES**	**0**	**0**	**0**	**-**

DIVISION:	GENERAL	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522-05-10-111	EMPLOYEE LEAVE CASH OUT	100000	100,000	0	0.0%
522-05-10	**TOTAL EMPLOYEE LEAVE CASH OUT**	**100,000**	**100,000**	**0**	**0.0%**
522-05-21-163	EMPLOYEE ASSISTANCE	13,587	13,800	213	1.6%
522-05-21-164	EMPLOYEE RECOGNITION	18,500	18,500	0	0.0%
	TOTAL EMPLOYEE RELATED PROGRAMS	32,087	32,300	213	0.7%
522-05-20	**TOTAL BENEFITS**	**32,087**	**32,300**	**213**	**0.7%**
522-05-21-161	FOOD	2,500	2,500	0	0.0%
522-05-31-261	MISC- SUPPLIES	0	0	0	-
522-05-31-273	DISASTER SUPPLIES	13,000	13,000	0	0.0%
522-05-31-275	OFFICE SUPPLIES	20,000	15,000	-5,000	-25.0%
522-05-31-306	EMERGENCY MANAGEMENT SUPPLIES	0	6,000	6,000	-
	TOTAL MISCELLANEOUS SUPPLIES	35,500	36,500	1,000	2.8%
522-05-32-381	FUEL	120,000	120,000	0	0.0%
	TOTAL FUEL	120,000	120,000	0	0.0%
522-05-35-460	HOUSEWARES - STATION 60	2,300	300	-2,000	-87.0%
522-05-35-461	HOUSEWARES - STATION 61	0	300	300	-
522-05-35-462	HOUSEWARES - STATION 62	0	500	500	-
522-05-35-463	HOUSEWARES - STATION 63	0	500	500	-
522-05-35-464	HOUSEWARES - STATION 64	0	500	500	-
522-05-35-465	HOUSEWARES - STATION 65	0	300	300	-
522-05-35-466	HOUSEWARES - STATION 66	0	300	300	-
522-05-35-467	HOUSEWARES - STATION 67	0	500	500	-
522-05-35-468	HOUSEWARES - STATION 68	0	0	0	-
522-05-35-469	HOUSEWARES - ADMIN/BIZOPS	0	300	300	-
522-05-35-470	HOUSEWARES - CITY HALL	0	300	300	-
	TOTAL HOUSEWARES	2,300	3,800	1,500	65.2%
522-05-30	**TOTAL EQUIP- & SUPPLIES**	**157,800**	**160,300**	**2,500**	**1.6%**
522-05-41-574	ATTORNEY/LEGAL	100,000	150,000	50,000	50.0%
522-05-41-575	NEGOTIATIONS	0	50,000	50,000	-
522-05-41-578	HR - HIRING/TESTING/INVESTIGATION	25,000	25,000	0	0.0%
522-05-41-579	HR - RECRUITMENT & DIVERSITY	0	25,000	25,000	
522-05-41-593	CONSULTANTS	10,000	83,000	73,000	730.0%
522-05-41-602	PLANNING	10,000	10,000	0	0.0%
522-05-41-615	HR - COMPLIANCE	15,000	30,000	15,000	100.0%
522-05-41-616	HR - SUBSCRIPTION SERVICES	0	5,800	5,800	-
522-05-42-579	POSTAGE	30,000	30,000	0	0.0%
522-05-44-580	ADVERTISING (MEETING, BID, ETC)	1,000	1,000	0	0.0%
522-05-44-584	NEWSLETTERS & PUBLICATIONS	600	20,600	20,000	3333.3%
522-05-49-577	INVESTMENT FEES	0	0	0	-
522-05-49-581	DUES & MEMBERSHIPS	20,000	20,000	0	0.0%
522-05-49-582	TEMPORARY EMPLOYMENT	0	0	0	-
522-05-49-583	PRINTING & BINDING	11,000	0	-11,000	-100.0%
522-05-49-607	EMERGENCY MANAGEMENT/CERT SUPPORT	67,000	12,000	-55,000	-82.1%
522-05-49-691	SERVICE FEES	15,000	21,500	6,500	43.3%
522-05-49-761	VEHICLE CLEANING SERVICES	0	2,170	2,170	-
522-05-49-762	JANITORIAL SERVICES	10,000	10,000	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	314,600	496,070	181,470	57.7%
522-05-46-641	INS-/CASUALTY & LIAB-	140,000	180,000	40,000	28.6%
522-05-46-642	INS-/LIFE & ACCIDENT	20,000	25,000	5,000	25.0%
522-05-46-643	EMPLOYMENT SECURITY	0	0	0	-
	TOTAL INSURANCE	160,000	205,000	45,000	28.1%
522-05-47-671	ELECTRICITY	105,000	112,000	7,000	6.7%
522-05-47-672	NATURAL GAS	50,000	50,000	0	0.0%
522-05-47-673	SEWER TREATMENT	0	0	0	-
522-05-47-674	TELEPHONE	65,000	60,000	-5,000	-7.7%
522-05-47-675	WASTE DISPOSAL	30,000	32,000	2,000	6.7%
522-05-47-676	WATER/SEWER	20,000	27,500	7,500	37.5%
522-05-47-677	SURFACE WATER MANAGEMENT	25,000	27,000	2,000	8.0%
522-05-47-679	INTERNET CONNECTION	14,000	14,000	0	0.0%
	TOTAL UTILITIES	309,000	322,500	13,500	4.4%
522-05-40	**TOTAL PURCHASED SERVICES**	**783,600**	**1,023,570**	**239,970**	**30.6%**
522-05-49	**TOTAL DEBT SERVICE**	**0**	**0**	**0**	-
522-05-50-791	CONTINGENCY	75,000	100,000	25,000	33.3%
522-05-50	**TOTAL CONTINGENCY**	**75,000**	**100,000**	**25,000**	**33.3%**
	TOTAL GENERAL	**1,148,487**	**1,416,170**	**267,683**	**23.3%**

DIVISION:	ADMINISTRATION	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	14,557	10,398	-4,159	-28.6%
	OVERTIME HOURS	0	0	0	-
	TOTAL PAID HOURS	14,557	10,398	-4,159	-28.6%
522-10-10-101	HOLIDAY / VACATION SELL-BACKS	14,400	11,200	-3,200	-22.2%
522-10-10-102	REGULAR SALARIES	1,094,219	928,946	-165,273	-15.1%
522-10-10-103	OVERTIME SALARIES	3,939	0	-3,939	-100.0%
522-10-10-109	WELLNESS INCENTIVE	0	0	0	-
522-10-10	**TOTAL SALARIES**	**1,112,558**	**940,146**	**-172,412**	**-15.5%**
522-10-20-131	LIFE INSURANCE	2,805	2,373	-433	-15.4%
522-10-20-132	LABOR & INDUSTRIES	20,840	9,082	-11,758	-56.4%
522-10-20-133	MEDICAL/DENTAL	0	0	0	-
522-10-20-134	PENSIONS FULL TIME	99,712	72,005	-27,707	-27.8%
522-10-20-136	DEFERRED COMPENSATION	27,804	20,280	-7,524	-27.1%
522-10-20-138	MEDICARE	13,538	10,977	-2,561	-18.9%
522-10-20-139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	164,699	114,717	-49,982	-30.3%
522-10-20	**TOTAL BENEFITS**	**164,699**	**114,717**	**-49,982**	**-30.3%**
	TOTAL MISCELLANEOUS SUPPLIES	0	0	0	-
	TOTAL SMALL EQUIPMENT	750	0	-750	-100.0%
522-10-30	**TOTAL EQUIP- & SUPPLIES**	**750**	**0**	**-750**	**-100.0%**
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522-10-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	35,000	30,000	-5,000	-14.3%
522-10-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	35,000	30,000	-5,000	-14.3%
522-10-48-701	MISC- EQUIP- MAINTENANCE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522-10-40	**TOTAL PURCHASED SERVICES**	**35,000**	**30,000**	**-5,000**	**-14.3%**
	TOTAL ADMINISTRATION	**1,313,007**	**1,084,863**	**-228,144**	**-17.4%**

DIVISION:	BUSINESS OPERATIONS	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	12,218	16,357	4,139	33.9%
	OVERTIME HOURS	600	720	120	20.0%
	TOTAL PAID HOURS	12,818	17,077	4,259	33.2%
522-15-10-101	HOLIDAY / VACATION SELL-BACKS	2,800	6,000	3,200	114.3%
522-15-10-102	REGULAR SALARIES	597,494	776,684	179,190	30.0%
522-15-10-103	OVERTIME SALARIES	46,637	54,705	8,068	17.3%
522-15-10-109	WELLNESS INCENTIVE	2,800	2,000	-800	-28.6%
522-15-10	**TOTAL SALARIES**	**552,918**	**839,388**	**286,470**	**51.8%**
522-15-20-131	LIFE INSURANCE	1,553	2,013	459	29.6%
522-15-20-132	LABOR & INDUSTRIES	8,892	1,903	-6,989	-78.6%
522-15-20-133	MEDICAL/DENTAL	0	0	0	-
522-15-20-134	PENSIONS FULL TIME	58,483	89,227	30,744	52.6%
522-15-20-136	DEFERRED COMPENSATION	23,832	28,392	4,560	19.1%
522-15-20-138	MEDICARE	7,477	10,093	2,616	35.0%
522-15-20-139	SOCIAL SECURITY	0	5,647	5,647	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	100,237	137,274	37,037	36.9%
522-15-20	**TOTAL BENEFITS**	**100,237**	**137,274**	**37,037**	**36.9%**
522-15-31-276	GIS PROGRAM - COMPLEX MAPS	5,000	5,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	5,000	5,000	0	0.0%
	TOTAL SMALL EQUIPMENT	0	0	0	-
522-15-30	**TOTAL EQUIP- & SUPPLIES**	**0**	**0**	**0**	**-**
522-15-41-593	CONSULTANTS	5,000	10,000	5,000	
	TOTAL MISCELLANEOUS SERVICES	5,000	10,000	5,000	100.0%
522-15-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	16,000	16,000	0	0.0%
522-15-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	16,000	16,000	0	0.0%
522-15-48-701	MISC- EQUIP- MAINTENANCE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522-15-40	**TOTAL PURCHASED SERVICES**	**21,000**	**26,000**	**5,000**	**23.8%**
	TOTAL BUSINESS OPERATIONS	**770,968**	**1,007,663**	**236,695**	**30.7%**

DIVISION:	OPERATIONS	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	360,112	333,328	-26,784	-7.4%
	TRAINING OVERTIME HOURS	0	0	0	-
	MEETINGS/COMMITTEES OVERTIME HOURS	0	0	0	-
	RESPONSE OVERTIME HOURS	14,750	18,500	3,750	25.4%
	TOTAL PAID HOURS	374,862	351,828	-23,034	-6.1%
522-20-10-101	HOLIDAY / VACATION SELL-BACKS	400,000	400,000	0	0.0%
522-20-10-102	REGULAR SALARIES	14,637,141	14,692,053	54,912	0.4%
522-20-10-103	OVERTIME - RESPONSE	1,014,525	1,223,791	209,266	20.6%
522-20-10-104	OVERTIME - TRAINING	0	0	0	-
522-20-10-105	OVERTIME - MEETINGS/COMMITEES	0	0	0	-
522-20-10-106	ACTING PAY	0	100,000	100,000	-
522-20-10-107	PREMIUM/SPECIALTY PAY	0	24,300	24,300	-
522-20-10-109	WELLNESS INCENTIVE/PRM	185,000	185,000	0	0.0%
522-20-10	**TOTAL SALARIES**	**16,236,666**	**16,625,144**	**388,478**	**2.4%**
522-20-20-131	LIFE INSURANCE	37,533	38,363	829	2.2%
522-20-20-132	LABOR & INDUSTRIES	850,764	389,804	-460,960	-54.2%
522-20-20-134	PENSIONS FULL TIME	885,779	902,517	16,738	1.9%
522-20-20-136	DEFERRED COMPENSATION	531,276	546,499	15,223	2.9%
522-20-20-138	MEDICARE	210,948	215,765	4,817	2.3%
522-20-20-139	SOCIAL SECURITY				
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	2,516,300	2,092,949	-423,351	-16.8%
522-20-20	**TOTAL BENEFITS**	**2,516,300**	**2,092,949**	**-423,351**	**-16.8%**
522-20-31-270	MATERIAL (PROP PROT)	0	0	0	-
522-20-31-304	HONOR GUARD	5,000	5,000	0	0.0%
522-20-31-305	NEW HIRE/ONBOARDING	0	0	0	
	TOTAL MISCELLANEOUS SUPPLIES	5,000	5,000	0	0.0%
			0	0	-
	TOTAL REPAIR PARTS	0	0	0	-
522-20-35-410	REHAB SUPPLIES	0	2,000	2,000	-
522-20-35-413	SWIMMER EQUIPMENT	0	5,650	5,650	-
	TOTAL SMALL EQUIPMENT	0	7,650	7,650	-
522-20-30	**TOTAL EQUIP- & SUPPLIES**	**5,000**	**12,650**	**7,650**	**153.0%**
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522-20-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	92,000	80,000	-12,000	-13.0%
522-20-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	92,000	80,000	-12,000	-13.0%
522-20-44-xxx	*FUTURE CATEGORY*	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
					-
			0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
					-
522-20-49-614	VALLEYCOM DISPATCHING	809,207	812,403	3,196	0.4%
	TOTAL CONTRACT SERVICES	809,207	812,403	3,196	8-8%
522-20-40	**TOTAL PURCHASED SERVICES**	**901,207**	**892,403**	**-8,804**	**-1.0%**
	TOTAL OPERATIONS	**20,036,722**	**19,623,145**	**-413,577**	**-2.1%**

DIVISION:	BATTALION CHIEFS	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	9,888	9,888	0	0.0%
	OVERTIME HOURS	0	1,420	1,420	-
	TOTAL PAID HOURS	9,888	11,308	1,420	14.4%
522-21-10-101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-
522-21-10-102	REGULAR SALARIES	0	643,945	643,945	-
522-21-10-103	OVERTIME SALARIES	0	138,714	138,714	-
522-21-10-109	WELLNESS INCENTIVE	0	0	0	-
522-21-10	**TOTAL SALARIES**	**0**	**782,659**	**782,659**	**-**
522-21-20-131	LIFE INSURANCE	0	1,655	1,655	-
522-21-20-132	LABOR & INDUSTRIES	0	11,550	11,550	-
522-21-20-134	PENSIONS FULL TIME	0	42,501	42,501	-
522-21-20-136	DEFERRED COMPENSATION	0	16,224	16,224	-
522-21-20-138	MEDICARE	0	9,572	9,572	-
522-21-20-139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	0	81,502	81,502	-
522-21-20	**TOTAL BENEFITS**	**0**	**81,502**	**81,502**	**-**
	TOTAL MISCELLANEOUS SUPPLIES	0	0	0	-
	TOTAL SMALL EQUIPMENT	0	0	0	-
522-21-30	**TOTAL EQUIP- & SUPPLIES**	**0**	**0**	**0**	**-**
	TOTAL MISCELLANEOUS SERVICES		0	0	-
522-21-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	0	8,000	8,000	-
522-21-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	0	8,000	8,000	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522-21-40	**TOTAL PURCHASED SERVICES**	**0**	**8,000**	**8,000**	**-**
	TOTAL BATTALION CHIEFS	**0**	**872,160**	**872,160**	**-**

DIVISION:	EMS	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	200	0	-200	-100.0%
	TOTAL PAID HOURS	200	0	-200	-100.0%
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	13,146	0	-13,146	-100.0%
522-24-10	**TOTAL SALARIES**	**13,146**	**0**	**-13,146**	**-100.0%**
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	714	0	-714	-100.0%
522-24-20-136	DEFERRED COMPENSATION	0	0	0	-
522-24-20-138	MEDICARE	1,700	0	-1,700	-100.0%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	2,414	0	-2,414	-100.0%
522-24-20	**TOTAL BENEFITS**	**2,414**	**0**	**-2,414**	**-100.0%**
522-24-31-298	DISEASE PREVENTION	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	0	0	0	-
522-24-31-xxx	*FUTURE CATEGORY* (ALS/BLS)	0	0	0	-
	TOTAL REPAIR PARTS	0	0	0	-
522-24-35-423	SHOP TOOLS	500	0	-500	-100.0%
	TOTAL SMALL EQUIPMENT	500	0	-500	-100.0%
522-24-30	**TOTAL EQUIP- & SUPPLIES**	**500**	**0**	**-500**	**-100.0%**
522-24-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	0	0	0	-
522-24-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	0	0	0	-
522-24-41-587	CLINICAL REVIEWS	40,000	30,000	-10,000	-25.0%
	TOTAL MISCELLANEOUS SERVICES	40,000	30,000	-10,000	-25.0%
522-24-48-701	MISC- EQUIP MAINTENANCE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
	TOTAL CONTRACT SERVICES	0	0	0	-
522-24-40	**TOTAL PURCHASED SERVICES**	**40,000**	**30,000**	**-10,000**	**-25.0%**
	TOTAL EMS	**137,460**	**30,000**	**-107,460**	**-78.2%**

DIVISION:	RESCUE	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	764	764	0	0.0%
	RESPONSE OVERTIME HOURS	180	180	0	0.0%
	TOTAL OVERTIME HOURS	944	944	0	0.0%
	TOTAL PAID HOURS	944	944	0	0.0%
522-22-10-103	OVERTIME SALARIES	62,050	62,446	396	0.6%
522-22-10-107	PREMIUM PAY	34,548	32,400	-2,148	-6.2%
522-22-10	**TOTAL SALARIES**	**96,597**	**94,846**	**-1,751**	**-1.8%**
522-22-20-134	PENSIONS FULL TIME	5,245	5,046	-199	-3.8%
522-22-20-138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	5,245	5,046	-199	-3.8%
522-22-20	**TOTAL BENEFITS**	**5,245**	**5,046**	**-199**	**-3.8%**
522-22-35-431	RESCUE EQUIP	12,000	15,000	3,000	25.0%
	TOTAL SMALL EQUIPMENT	12,000	15,000	3,000	25.0%
522-22-30	**TOTAL EQUIP- & SUPPLIES**	**12,000**	**15,000**	**3,000**	**25.0%**
522-22-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	12,000	11,000	-1,000	-8.3%
522-22-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	12,000	11,000	-1,000	-8.3%
522-22-48-701	MISC- EQUIP- MAINTENANCE	500	500	0	0.0%
	TOTAL MAINTENANCE SERVICES	500	500	0	0.0%
522-22-40	**TOTAL PURCHASED SERVICES**	**12,500**	**11,500**	**-1,000**	**-8.0%**
	TOTAL RESCUE:	**126,343**	**126,392**	**49**	**0.0%**

DIVISION:	MARINE	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	384	384	0	0.0%
	RESPONSE OVERTIME HOURS	0	0	0	-
	TOTAL OVERTIME HOURS	384	384	0	0.0%
	TOTAL PAID HOURS	384	384	0	0.0%
522-27-10-103	OVERTIME SALARIES	25,241	25,402	161	0.6%
522-27-10-107	PREMIUM PAY	34,548	32,400	-2,148	-6.2%
522-27-10	**TOTAL SALARIES**	**59,789**	**57,802**	**-1,987**	**-3.3%**
522-27-20-134	PENSIONS FULL TIME	1,371	1,351	-20	-1.4%
522-27-20-138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,371	1,351	-20	-1.4%
522-27-20	**TOTAL BENEFITS**	**1,371**	**1,351**	**-20**	**-1.4%**
522-27-35-431	MARINE EQUIP	4,400	10,400	6,000	136.4%
	TOTAL SMALL EQUIPMENT	4,400	10,400	6,000	136.4%
522-27-30	**TOTAL EQUIP- & SUPPLIES**	**4,400**	**10,400**	**6,000**	**136.4%**
522-27-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	1,500	1,500	0	0.0%
522-27-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	1,500	1,500	0	0.0%
522-27-48-701	MISC- EQUIP- MAINTENANCE	1,600	1,600	0	0.0%
	TOTAL MAINTENANCE SERVICES	1,600	1,600	0	0.0%
522-27-40	**TOTAL PURCHASED SERVICES**	**3,100**	**3,100**	**0**	**0.0%**
	TOTAL MARINE:	**68,659**	**72,653**	**3,994**	**5.8%**

DIVISION:	HAZARDOUS MATERIALS	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	332	332	0	0.0%
	RESPONSE OVERTIME HOURS	120	120	0	0.0%
	OVERTIME HOURS	452	452	0	0.0%
	TOTAL PAID HOURS	452	452	0	0.0%
522-25-10-103	OVERTIME SALARIES	29,710	29,900	190	0.6%
522-25-10-107	PREMIUM PAY	32,519	32,400	-119	-0.4%
522-25-10	**TOTAL SALARIES**	**62,229**	**62,300**	**71**	**0.1%**
522-25-20-134	PENSIONS FULL TIME	1,613	1,591	-22	-1.4%
522-25-20-138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,613	1,591	-22	-1.4%
522-25-20	**TOTAL BENEFITS**	**1,613**	**1,591**	**-22**	**-1.4%**
522-25-35-418	HAZ MAT PROTECTION	15,000	15,000	0	0.0%
522-25-35-419	HAZ MAT TOOLS/EQUIP	7,780	7,780	0	0.0%
	TOTAL SMALL EQUIPMENT	22,780	22,780	0	0.0%
522-25-30	**TOTAL EQUIP- & SUPPLIES**	**22,780**	**22,780**	**0**	**0.0%**
522-25-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	6,000	6,000	0	0.0%
522-25-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	6,000	6,000	0	0.0%
522-25-48-701	MISC- EQUIP- MAINTENANCE	2,000	2,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	2,000	2,000	0	0.0%
526-25-40	**TOTAL PURCHASED SERVICES**	**8,000**	**8,000**	**0**	**0.0%**
	TOTAL HAZARDOUS MAT-	**94,622**	**94,671**	**49**	**0.1%**

DIVISION:	HEALTH & SAFETY	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	475	475	0	0.0%
	TOTAL PAID HOURS	475	475	0	0.0%
522-23-10-102	REGULAR SALARIES	0	0	0	-
522-23-10-103	OVERTIME SALARIES	31,222	31,422	200	0.6%
522-23-10	**TOTAL SALARIES**	**31,222**	**31,422**	**200**	**0.6%**
522-23-20-131	LIFE INSURANCE	0	0	0	-
522-23-20-132	LABOR & INDUSTRIES	0	0	0	-
522-23-20-133	MEDICAL/DENTAL	0	0	0	-
522-23-20-134	PENSIONS FULL TIME	0	0	0	-
522-23-20-136	DEFERRED COMPENSATION	0	0	0	-
522-23-20-138	MEDICARE	0	0	0	-
522-23-21-165	PHYSICAL FITNESS	11,000	11,000	0	0.0%
522-23-21-166	VACCINES	10,000	10,000	0	0.0%
522-23-21-167	MEDICAL EXAMS (WELL/FIT INITIATIVE)	91,000	91,000	0	0.0%
522-23-21-169	MEDICAL EXAMS (DUTY FITNESS)	2,000	2,000	0	0.0%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	114,000	114,000	0	0.0%
522-23-20	**TOTAL BENEFITS**	**114,000**	**114,000**	**0**	**0.0%**
522-23-31-328	EQUIP/REPAIR PARTS	2,000	2,000	0	0.0%
522-23-35-432	SAFETY EQUIPMENT	8,000	8,000	0	0.0%
	TOTAL REPAIR PARTS	10,000	10,000	0	0.0%
522-23-30	**TOTAL EQUIP- & SUPPLIES**	**10,000**	**10,000**	**0**	**0.0%**
522-23-41-587	INSTRUCTORS (OUTSIDE)	0	0	0	-
522-23-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	0	0	0	-
522-23-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
522-23-48-701	MISC- EQUIP- MAINTENANCE	5,800	5,800	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	5,800	5,800	0	0.0%
522-23-40	**TOTAL PURCHASED SERVICES**	**5,800**	**5,800**	**0**	**0.0%**
	TOTAL HEALTH & SAFETY	**161,022**	**161,222**	**200**	**0.1%**

DIVISION:	FIRE MARSHAL OFFICE	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	16,637	16,637	0	0.0%
	OVERTIME HOURS	100	100	0	0.0%
	TOTAL PAID HOURS	16,737	16,737	0	0.0%
522-30-10-101	HOLIDAY / VACATION SELL-BACKS	5,700	5,700	0	0.0%
522-30-10-102	REGULAR SALARIES	1,009,267	1,142,878	133,611	13.2%
522-30-10-103	OVERTIME SALARIES	7,613	8,601	988	13.0%
522-30-10-109	WELLNESS INCENTIVE	0	0	0	-
522-30-10	**TOTAL SALARIES**	**1,022,581**	**1,157,179**	**134,598**	**13.2%**
522-30-20-131	LIFE INSURANCE	2,600	2,950	350	13.5%
522-30-20-132	LABOR & INDUSTRIES	45,190	23,310	-21,880	-48.4%
522-30-20-133	MEDICAL/DENTAL	0	0	0	-
522-30-20-134	PENSIONS FULL TIME	62,929	68,505	5,576	8.9%
522-30-20-136	DEFERRED COMPENSATION	31,776	36,504	4,728	14.9%
522-30-20-138	MEDICARE	12,351	14,291	1,940	15.7%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	154,846	145,560	-9,286	-6.0%
522-30-20	**TOTAL BENEFITS**	**154,846**	**145,560**	**-9,286**	**-6.0%**
522-30-31-279	CODE BOOKS	4,000	4,000	0	0.0%
522-30-31-281	REFERENCE BOOKS	500	500	0	0.0%
522-30-31-283	SUPRA BOXES	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	4,500	4,500	0	0.0%
522-30-35-416	FURNITURE & FURNISHINGS	1,400	300	-1,100	-78.6%
522-30-35-420	PHOTO & DIGITAL EQUIPMENT	700	1,000	300	42.9%
522-30-35-434	INVESTIGATION EQUIPMENT	1,000	1,000	0	0.0%
	TOTAL SMALL EQUIPMENT	3,100	2,300	-800	-25.8%
522-30-30	**TOTAL EQUIP- & SUPPLIES**	**7,600**	**6,800**	**-800**	**-10.5%**
522-30-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	16,750	16,750	0	0.0%
522-30-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	16,750	16,750	0	0.0%
522-30-44-601	KING COUNTY INVESTIGATION SERVICES	53,531	55,287	1,756	3.3%
	TOTAL MISCELLANEOUS SERVICES	53,831	55,287	1,456	2.7%
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	8,190	8,190	0	0.0%
	TOTAL MAINTENANCE SERVICES	8,390	8,390	0	0.0%
522-30-40	**TOTAL PURCHASED SERVICES**	**78,971**	**80,427**	**1,456**	**1.8%**
	TOTAL FIRE MARSHAL OFFICE	**1,263,997**	**1,389,966**	**125,969**	**10.0%**

DIVISION:	COMMUNITY AFFAIRS	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	9,358	2,080	-7,278	-77.8%
	OVERTIME HOURS	440	190	-250	-56.8%
	TOTAL PAID HOURS	9,798	2,270	-7,528	-76.8%
522-35-10-101	HOLIDAY / VACATION SELL-BACKS	1,200	1,200	0	0.0%
522-35-10-102	REGULAR SALARIES	509,952	131,624	-378,328	-74.2%
522-35-10-103	OVERTIME SALARIES	28,921	12,569	-16,352	-56.5%
522-35-10-109	WELLNESS INCENTIVE	0	0	0	-
522-35-10	**TOTAL SALARIES**	**540,073**	**145,393**	**-394,680**	**-73.1%**
522-35-20-131	LIFE INSURANCE	1,333	340	-993	-74.5%
522-35-20-132	LABOR & INDUSTRIES	20,428	2,887	-17,541	-85.9%
522-35-20-133	MEDICAL/DENTAL	0	0	0	-
522-35-20-134	PENSIONS FULL TIME	40,206	7,887	-32,319	-80.4%
522-35-20-136	DEFERRED COMPENSATION	23,832	4,056	-19,776	-83.0%
522-35-20-138	MEDICARE	6,115	2,150	-3,965	-64.8%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	91,914	17,320	-74,594	-81.2%
522-35-20	**TOTAL BENEFITS**	**91,914**	**17,320**	**-74,594**	**-81.2%**
522-35-31-278	AUDIO/VISUAL AIDS	1,000	1,000	0	0.0%
522-35-31-286	EDUCATIONAL PROGRAM SUPPLIES	10,000	10,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	11,000	11,000	0	0.0%
522-35-35-412	HAND TOOLS	50	50	0	0.0%
	TOTAL SMALL EQUIPMENT	50	50	0	0.0%
522-35-30	**TOTAL EQUIP- & SUPPLIES**	**11,050**	**11,050**	**0**	**0.0%**
522-35-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	18,600	5,250	-13,350	-71.8%
522-35-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	18,600	5,250	-13,350	-71.8%
522-35-41-597	EDUCATIONAL PROGRAMS/SOCIAL MEDIA	20,000	1,000	-19,000	-95.0%
522-35-41-608	CPR / FIRST AID	0	0	0	-
522-35-41-613	CERT PROGRAM	0	0	0	-
522-35-44-603	SPECIAL PROGRAMS	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	20,000	1,000	-19,000	-95.0%
522-35-48-701	MISC- EQUIP- MAINTENANCE	275	275	0	0.0%
	TOTAL MAINTENANCE SERVICES	275	275	0	0.0%
522-35-40	**TOTAL PURCHASED SERVICES**	**38,875**	**6,525**	**-32,350**	**-83.2%**
	TOTAL COMMUNITY AFFAIRS	**681,911**	**180,287**	**-501,624**	**-73.6%**

DIVISION:	CARES	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	7,799	7,799	-1	0.0%
	OVERTIME HOURS	300	300	0	0.0%
	TOTAL PAID HOURS	8,099	8,099	-1	0.0%
522-36-10-101	HOLIDAY / VACATION SELL-BACKS	1,200	1,200	0	0.0%
522-36-10-102	REGULAR SALARIES	509,952	370,934	-139,018	-27.3%
522-36-10-103	OVERTIME SALARIES	28,921	21,233	-7,688	-26.6%
522-36-10-109	WELLNESS INCENTIVE	0	0	0	-
522-36-10	**TOTAL SALARIES**	**540,073**	**393,367**	**-146,706**	**-27.2%**
522-36-20-131	LIFE INSURANCE	1,333	963	-371	-27.8%
522-36-20-132	LABOR & INDUSTRIES	20,428	3,517	-16,911	-82.8%
522-36-20-133	MEDICAL/DENTAL	0	0	0	-
522-36-20-134	PENSIONS FULL TIME	40,206	36,956	-3,250	-8.1%
522-36-20-136	DEFERRED COMPENSATION	23,832	14,449	-9,383	-39.4%
522-36-20-138	MEDICARE	6,115	5,896	-219	-3.6%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	91,914	61,781	-30,133	-32.8%
522-36-20	**TOTAL BENEFITS**	**91,914**	**61,781**	**-30,133**	**-32.8%**
	TOTAL MISCELLANEOUS SUPPLIES	0	0	0	-
	TOTAL SMALL EQUIPMENT	50	50	0	0.0%
522-36-30	**TOTAL EQUIP- & SUPPLIES**	**50**	**50**	**0**	**0.0%**
522-36-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	18,600	11,200	-7,400	-39.8%
522-36-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	18,600	11,200	-7,400	-39.8%
522-36-44-603	SPECIAL PROGRAMS	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
	TOTAL MAINTENANCE SERVICES	275	0	-275	-100.0%
522-36-40	**TOTAL PURCHASED SERVICES**	**18,875**	**11,200**	**-7,675**	**-40.7%**
	TOTAL CARES	**650,911**	**466,399**	**-184,512**	**-28.3%**

DIVISION:	TRAINING	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	6,239	6,239	0	0.0%
	OVERTIME HOURS	700	700	0	0.0%
	TOTAL PAID HOURS	6,939	6,939	0	0.0%
522-40-10-101	HOLIDAY / VACATION SELL-BACKS	0	2,000	2,000	-
522-40-10-102	REGULAR SALARIES	399,041	411,072	12,031	3.0%
522-40-10-103	OVERTIME SALARIES	67,159	69,184	2,025	3.0%
522-40-10-109	WELLNESS INCENTIVE	2,000	2,800	800	40.0%
522-40-10	**TOTAL SALARIES**	**468,200**	**485,056**	**16,856**	**3.6%**
522-40-20-131	LIFE INSURANCE	1,028	1,060	32	3.1%
522-40-20-132	LABOR & INDUSTRIES	19,190	8,662	-10,528	-54.9%
522-40-20-133	MEDICAL/DENTAL	0	0	0	-
522-40-20-134	PENSIONS FULL TIME	25,962	26,197	235	0.9%
522-40-20-136	DEFERRED COMPENSATION	11,916	12,168	252	2.1%
522-40-20-138	MEDICARE	5,899	6,077	178	3.0%
522-40-20-139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	63,996	54,164	-9,832	-15.4%
522-40-20	**TOTAL BENEFITS**	**63,996**	**54,164**	**-9,832**	**-15.4%**
522-40-31-261	MISC- SUPPLIES	0	0	0	-
522-40-31-277	AUDIO/VISUAL FILMS/SOFTWARE	2,500	0	-2,500	-100.0%
522-40-31-278	AUDIO/VISUAL AIDS	0	0	0	-
522-40-31-281	REFERENCE BOOKS	5,000	5,000	0	0.0%
522-40-31-285	CHEMICALS		0	0	-
522-40-31-326	MISC REPAIR PARTS		0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	7,500	5,000	-2,500	-33.3%
522-40-35-416	FURNITURE & FURNISHINGS	0	0	0	-
522-40-35-417	OFFICE MACHINES	500	0	-500	-100.0%
522-40-35-421	AUDIO/VISUAL EQUIP	2,000	2,000	0	0.0%
	TOTAL SMALL EQUIPMENT	27,500	2,000	-25,500	-92.7%
522-40-30	**TOTAL EQUIP- & SUPPLIES**	**35,000**	**7,000**	**-28,000**	**-80.0%**
522-40-41-587	INSTRUCTORS (OUTSIDE)	25,000	0	-25,000	-100.0%
522-40-41-588	MISC REIMBURSABLE TRAINING	0	0	0	-
522-40-41-589	SKFTC - ANNUAL MEMBERSHIP (CONSORTIUM)	0	116,503	116,503	-
522-40-41-591	SKFTC - TACTICAL ATHLETE/REBOUND		50,375	50,375	-
522-40-41-592	SKFTC - FIRST WATCH	0	31,000	31,000	-
	TOTAL MISCELLANEOUS SERVICES	25,000	197,878	172,878	691.5%
522-40-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	168,000	18,000	-150,000	-89.3%
522-40-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	168,000	18,000	-150,000	-89.3%
522-40-45-622	PORTABLE SANITATION SERVICES	1,200	1,200	0	0.0%
	TOTAL RENTAL SERVICE	1,200	1,200	0	0.0%
522-40-48-701	MISC- EQUIP- MAINTENANCE	500	500	0	0.0%
	TOTAL MAINTENANCE SERVICES	500	500	0	0.0%
522-40-40	**TOTAL PURCHASED SERVICES**	**194,700**	**217,578**	**22,878**	**11.8%**
	TOTAL TRAINING	**761,896**	**763,798**	**1,902**	**0.2%**

DIVISION:	FACILITIES	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	6,239	4,159	-2,080	-33.3%
	OVERTIME HOURS	80	80	0	0.0%
	TOTAL PAID HOURS	6,319	4,239	-2,080	-32.9%
522-50-10-101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-
522-50-10-102	REGULAR SALARIES	187,691	183,092	-4,599	-2.5%
522-50-10-103	OVERTIME SALARIES	6,131	5,283	-848	-13.8%
522-50-10-109	WELLNESS INCENTIVE	500	500	0	0.0%
522-50-10	**TOTAL SALARIES**	**194,322**	**188,875**	**-5,447**	**-2.8%**
522-50-20-131	LIFE INSURANCE	450	478	28	6.1%
522-50-20-132	LABOR & INDUSTRIES	10,185	3,881	-6,304	-61.9%
522-50-20-133	MEDICAL/DENTAL	0	0	0	-
522-50-20-134	PENSIONS FULL TIME	23,719	22,812	-907	-3.8%
522-50-20-136	DEFERRED COMPENSATION	7,944	8,112	168	2.1%
522-50-20-138	MEDICARE	2,619	2,772	153	5.9%
522-50-20-139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	44,917	38,055	-6,862	-15.3%
522-50-20	**TOTAL BENEFITS**	**44,917**	**38,055**	**-6,862**	**-15.3%**
522-50-31-272	UNIFORMS	1,000	1,000	0	0.0%
522-50-31-287	GROUNDS MAINT- SUPPLIES	19,800	19,800	0	0.0%
522-50-31-289	BLDG- MTLS & SUPPLIES	20,000	20,000	0	0.0%
522-50-31-290	CLEANING & SANITATION	25,000	25,000	0	0.0%
522-50-31-291	ELECTRICAL SUPPLIES	3,000	6,000	3,000	100.0%
522-50-31-292	PAINT & PAINTING SUPPLIES	3,000	3,000	0	0.0%
522-50-31-293	PLUMBING SUPPLIES	5,000	5,000	0	0.0%
522-50-31-294	MATTRESS REPLACEMENTS	2,100	7,800	5,700	271.4%
522-50-31-295	NUTS/BOLTS/SCREWS	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	78,900	87,600	8,700	11.0%
522-50-35-423	SHOP TOOLS	3,000	3,000	0	0.0%
522-50-35-424	GENERATORS	250	250	0	0.0%
	TOTAL SMALL EQUIPMENT	3,250	3,250	0	0.0%
522-50-30	**TOTAL EQUIP- & SUPPLIES**	**82,150**	**90,850**	**8,700**	**10.6%**
522-50-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	2,000	6,000	4,000	200.0%
522-50-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	2,000	6,000	4,000	200.0%
522-50-41-600	ENGINEERING SERVICES	500	500	0	0.0%
522-50-41-601	ARCHITECTURAL SERVICES	500	500	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	1,000	1,000	0	0.0%
522-50-45-621	MISC- EQUIP RENTAL	2,000	2,000	0	0.0%
	TOTAL RENTAL SERVICES	2,000	2,000	0	0.0%
522-50-48-701	MISC- EQUIP- MAINTENANCE	1,688	1,688	0	0.0%
522-50-48-709	APPLIANCE REPAIR/REPLACE	15,000	15,000	0	0.0%
522-50-48-710	GROUNDS/FACILITIES MAINTENANCE	25,000	25,000	0	0.0%
522-50-48-711	CARPET CLEANING	4,000	4,000	0	0.0%
522-50-48-712	DOOR REPAIR	20,000	20,000	0	0.0%
522-50-48-713	ELECTRICAL REPAIR	12,500	12,500	0	0.0%
522-50-48-714	GLAZIER	1,148	1,148	0	0.0%
522-50-48-715	LOCKSMITH	3,750	3,750	0	0.0%
522-50-48-716	PLUMBING	2,000	2,000	0	0.0%
522-50-48-717	TRAFFIC CONTROL/SIGNS	459	459	0	0.0%
522-50-48-718	WEED CONTROL	0	0	0	-
522-50-48-719	ROOF/REPAIR	3,000	3,000	0	0.0%
522-50-48-720	CATCH BASIN CLEANING	0	0	0	-
522-50-48-721	PEST CONTROL	1,281	1,281	0	0.0%
522-50-48-722	ALARM SYSTEMS REPAIR / MONITORING	11,000	11,000	0	0.0%
522-50-48-723	FIRE PROTECTION SYSTEMS REPAIR	5,000	5,000	0	0.0%
522-50-48-724	PERMITS	563	563	0	0.0%
522-50-48-732	GENERATORS	6,000	6,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	112,389	112,389	0	0.0%
522-50-49-752	HVAC CONTRACT	65,659	81,500	15,841	24.1%
522-50-49-762	JANITORIAL SERVICES	0	0	0	-
522-50-49-758	GROUNDS MAINT- CONTRACT	70,000	70,000	0	0.0%
	TOTAL CONTRACT SERVICES	135,659	151,500	15,841	11.7%
522-50-40	**TOTAL PURCHASED SERVICES**	**253,048**	**272,889**	**19,841**	**7.8%**
	TOTAL FACILITIES	**574,436**	**590,669**	**16,233**	**2.8%**

DIVISION:	FLEET MAINTENANCE	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	8,318	8,318	0	0.0%
	OVERTIME HOURS	60	60	0	0.0%
	TOTAL PAID HOURS	8,378	8,378	0	0.0%
522-60-10-101	HOLIDAY / VACATION SELL-BACKS	3,150	2,000	-1,150	-36.5%
522-60-10-102	REGULAR SALARIES	364,744	376,035	11,291	3.1%
522-60-10-103	OVERTIME SALARIES	3,946	4,068	122	3.1%
522-60-10-109	WELLNESS INCENTIVE	1,000	2,200	1,200	120.0%
522-60-10	**TOTAL SALARIES**	**372,840**	**384,303**	**11,463**	**3.1%**
522-60-20-131	LIFE INSURANCE	953	978	25	2.6%
522-60-20-132	LABOR & INDUSTRIES	19,842	7,762	-12,080	-60.9%
522-60-20-133	MEDICAL/DENTAL	0	0	0	-
522-60-20-134	PENSIONS FULL TIME	48,841	46,014	-2,827	-5.8%
522-60-20-136	DEFERRED COMPENSATION	15,888	16,224	336	2.1%
522-60-20-138	MEDICARE	5,459	5,628	169	3.1%
522-60-20-139	SOCIAL SECURITY				
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	90,983	76,605	-14,378	-15.8%
522-60-20	**TOTAL BENEFITS**	**90,983**	**76,605**	**-14,378**	**-15.8%**
522-60-31-272	UNIFORMS	2,000	2,000	0	0.0%
522-60-31-275	OFFICE SUPPLIES		0	0	-
522-60-31-299	CLEANERS & FLUIDS	2,500	3,200	700	28.0%
522-60-31-301	SHOP TOWELS/RAGS	500	500	0	0.0%
522-60-31-302	WELDING SUPPLIES	400	400	0	0.0%
522-60-31-303	OILS & LUBRICANTS	6,000	6,000	0	0.0%
522-60-31-305	MARINE	500	500	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	11,900	12,600	700	5.9%
522-60-31-326	MISC- REPAIR PARTS	6,000	6,000	0	0.0%
522-60-31-333	AID CAR PARTS	5,000	5,000	0	0.0%
522-60-31-334	BATTERIES/AUTOMOTIVE	4,500	4,500	0	0.0%
522-60-31-335	LADDER TRUCK PARTS	10,000	15,000	5,000	50.0%
522-60-31-336	PUMPER PARTS	63,000	63,000	0	0.0%
522-60-31-337	STAFF VEHICLE PARTS	6,000	6,000	0	0.0%
522-60-31-338	TIRES/RIM	25,000	27,000	2,000	8.0%
522-60-31-345	MARINE PARTS	4,000	4,000	0	0.0%
	TOTAL REPAIR PARTS	123,500	130,500	7,000	5.7%
522-60-35-423	SHOP TOOLS	6,000	8,000	2,000	33.3%
	TOTAL SMALL EQUIPMENT	6,000	8,000	2,000	33.3%
522-60-30	**TOTAL EQUIP- & SUPPLIES**	**141,400**	**151,100**	**9,700**	**6.9%**
					-
522-60-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	20,000	13,250	-6,750	-33.8%
522-60-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	20,000	13,250	-6,750	-33.8%
522-60-41-589	LAB TESTING	3,000	3,000	0	0.0%
522-60-49-590	TOWING	1,000	1,000	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	4,000	4,000	0	0.0%
522-60-47-729	WASTE DISPOSAL	1,500	2,000	500	33.3%
522-60-48-701	MISC- EQUIP- MAINTENANCE	6,050	10,000	3,950	65.3%
522-60-48-725	OPTICOM EMITTERS	0	0	0	-
522-60-48-726	TIRE REPAIR AND ALIGNMENT	0	0	0	-
522-60-48-727	VEHICLE/MAINT	62,000	52,000	-10,000	-16.1%
522-60-48-728	VEHICLES/MAJOR OVERHAUL	0	0	0	-
522-60-48-730	WELDING	500	500	0	0.0%
522-60-48-737	MARINE REPAIRS	10,000	12,000	2,000	20.0%
522-60-48-738	ACCIDENT REPAIRS	4,000	4,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	84,050	80,500	-3,550	-4.2%
522-60-40	**TOTAL PURCHASED SERVICES**	**108,050**	**97,750**	**-10,300**	**-9.5%**
	TOTAL FLEET MAINTENANCE	**713,273**	**709,758**	**-3,515**	**-0.5%**

DIVISION:	LOGISTICS	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	3,639	3,639	-
	OVERTIME HOURS	60	60	0	0.0%
	TOTAL PAID HOURS	0	3,699	3,699	-
522-70-10-101	HOLIDAY / VACATION SELL-BACKS	0	3,150	3,150	-
522-70-10-102	REGULAR SALARIES	0	154,724	154,724	-
522-70-10-103	OVERTIME SALARIES	0	6,047	6,047	-
522-70-10-109	WELLNESS INCENTIVE	0	0	0	-
522-70-10	**TOTAL SALARIES**	**0**	**163,921**	**163,921**	**-**
522-70-20-131	LIFE INSURANCE	0	360	360	-
522-70-20-132	LABOR & INDUSTRIES	0	264	264	-
522-70-20-133	MEDICAL/DENTAL	0	0	0	-
522-70-20-134	PENSIONS FULL TIME	0	270	270	-
522-70-20-136	DEFERRED COMPENSATION	0	4,056	4,056	-
522-70-20-138	MEDICARE	0	0	0	-
522-70-20-139	SOCIAL SECURITY			0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	0	4,950	4,950	-
522-70-20	**TOTAL BENEFITS**	**0**	**4,950**	**4,950**	**-**
522-70-31-261	MISC- SUPPLIES	2,000	2,050	50	2.5%
522-70-31-262	BATTERIES	3,000	3,075	75	2.5%
522-70-31-264	PERSONAL PROTECTION EQUIPMENT (PPE)	150,000	153,750	3,750	2.5%
522-70-31-266	EXTINGUISHERS & SUPPLIES	600	600	0	0.0%
522-70-31-271	MEDICAL SUPPLIES	53,000	53,000	0	0.0%
522-70-31-272	UNIFORMS	85,500	87,650	2,150	2.5%
522-70-31-274	PASSPORT	2,000	2,000	0	0.0%
522-70-31-282	DEFIBRILLATOR SUPPLIES	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	296,100	302,125	6,025	2.0%
522-70-31-327	BA - REPAIR PARTS	9,600	9,600	0	0.0%
522-70-31-328	EQUIP- REPAIR PARTS		1,200	1,200	-
522-70-31-329	EXTINQUISHER/HYDRO REPAIR PARTS	500	500	0	0.0%
522-70-31-330	HOSE REPAIR PARTS	1,450	1,450	0	0.0%
522-50-31-331	HYDRANT/TEST PARTS	3,500	3,500	0	0.0%
522-70-31-332	DEFIBRILLATOR REPAIR PARTS	2,500	2,500	0	0.0%
	TOTAL REPAIR PARTS	17,550	18,750	1,200	6.8%
522-70-35-411	FIREFIGHTING EQUIP	50,000	48,000	-2,000	-4.0%
522-70-35-412	HAND TOOLS	700	1,000	300	42.9%
522-70-35-414	MEDICAL EQUIPMENT	15,600	15,600	0	0.0%
522-70-35-423	SHOP TOOLS	1,500	1,500	0	0.0%
	TOTAL SMALL EQUIPMENT	67,800	66,100	-1,700	-2.5%
522-70-30	**TOTAL EQUIP- & SUPPLIES**	**381,450**	**386,975**	**5,525**	**1.4%**
					-
522-70-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	1,000	1,000	0	0.0%
522-70-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	1,000	1,000	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522-70-48-701	MISC.- EQUIP/REPAIR	2,600	3,000	400	15.4%
522-70-48-702	B-A- HYDRO REPAIR	0	0	0	-
522-70-48-703	B-A- REPAIR	19,400	19,400	0	0.0%
522-70-48-704	EXTINGUISHER REPAIRS / SERVICE	3,000	7,000	4,000	133.3%
522-70-48-705	HOSE REPAIR/TESTING	13,500	15,000	1,500	11.1%
522-70-48-706	PPE REPAIR/SEWING	20,000	20,000	0	0.0%
522-70-48-707	COMPRES-/BREATH- APP-	9,000	9,000	0	0.0%
522-70-49-572	INFECTIOUS WASTE DISPOSAL	800	800	0	0.0%
522-70-49-612	MEDICAL GASES	9,500	10,450	950	10.0%
522-70-49-751	DEFIB SERVICE CONTRACT	0	29,070	29,070	-
	TOTAL MAINTENANCE SERVICES	77,800	113,720	35,920	46.2%
522-70-40	**TOTAL PURCHASED SERVICES**	**78,800**	**114,720**	**35,920**	**45.6%**
	TOTAL LOGISTICS	**460,250**	**670,565**	**210,315**	**45.7%**

DIVISION:	INFO & COMMUNICATIONS	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	7,279	9,278	1,999	27.5%
	OVERTIME HOURS	168	240	72	42.9%
	TOTAL PAID HOURS	7,447	9,518	2,071	27.8%
522-85-10-101	HOLIDAY / VACATION SELL-BACKS	3,000	3,000	0	0.0%
522-85-10-102	REGULAR SALARIES	345,433	434,810	89,377	25.9%
522-85-10-103	OVERTIME SALARIES	15,245	14,751	-494	-3.2%
522-85-10-109	WELLNESS INCENTIVE	1,000	1,000	0	0.0%
522-85-10	**TOTAL SALARIES**	**364,678**	**453,561**	**88,883**	**24.4%**
522-85-20-131	LIFE INSURANCE	893	1,130	237	26.5%
522-85-20-132	LABOR & INDUSTRIES	1,454	1,056	-398	-27.3%
522-85-20-133	MEDICAL/DENTAL	0	0	0	-
522-85-20-134	PENSIONS FULL TIME	39,481	47,396	7,915	20.0%
522-85-20-136	DEFERRED COMPENSATION	11,916	16,224	4,308	36.2%
522-85-20-138	MEDICARE	5,182	6,540	1,358	26.2%
522-85-20-139	SOCIAL SECURITY	4,344	3,448	-896	-20.6%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	63,269	75,795	12,526	19.8%
522-85-20	**TOTAL BENEFITS**	**63,269**	**75,795**	**12,526**	**19.8%**
522-85-31-297	TECHNOLOGY SUPPLIES	10,000	12,000	2,000	20.0%
	TOTAL MISCELLANEOUS SUPPLIES	10,000	12,000	2,000	20.0%
522-85-31-339	RADIO REPAIR PARTS	3,000	3,000	0	0.0%
522-85-31-340	BATTERIES	3,000	3,000	0	0.0%
522-85-31-341	NETWORK INFRASTRUCTURE PARTS	3,200	3,200	0	0.0%
522-85-31-342	COMPUTER WORKSTATION PARTS	1,400	1,400	0	0.0%
522-85-31-343	MOBILE DEVICE REPAIR PARTS	1,000	1,000	0	0.0%
	TOTAL REPAIR PARTS	11,600	11,600	0	0.0%
522-85-35-417	OFFICE MACHINES	5,000	5,000	0	0.0%
522-85-35-418	COMPUTER WORKSTATIONS	0	0	0	-
522-85-35-419	LAPTOPS/MDC'S	0	0	0	-
522-85-35-420	PRINTERS	0	0	0	-
522-85-35-423	SHOP TOOLS	500	500	0	0.0%
522-85-35-426	PAGERS	1,000	1,000	0	0.0%
522-85-35-429	SERVER SOFTWARE	2,000	2,000	0	0.0%
522-85-35-430	CLIENT SOFTWARE	4,000	4,000	0	0.0%
	TOTAL SMALL EQUIPMENT	12,500	12,500	0	0.0%
522-85-30	**TOTAL EQUIP- & SUPPLIES**	**34,100**	**36,100**	**2,000**	**5.9%**
522-85-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	21,300	21,300	0	0.0%
522-85-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	21,300	21,300	0	0.0%
522-85-41-570	SOFTWARE AS A SERVICE (SAS)	0	3,240	3,240	
522-85-41-571	MOBILE DATA CONNECTIVITY	29,000	29,000	0	0.0%
522-85-41-592	SOFTWARE CUSTOMIZATION	0	0	0	-
522-85-41-593	CONSULTANTS	3,000	3,000	0	0.0%
522-85-41-595	800 ACCESS FEES	76,704	82,368	5,664	7.4%
	TOTAL MISCELLANEOUS SERVICES	108,704	117,608	8,904	8.2%
522-85-48-733	NETWORK INFRASTRUCTURE	23,330	23,330	0	0.0%
522-85-48-734	COMPUTER SERVICE MAINTENANCE	1,500	1,500	0	0.0%
522-85-48-735	NETWORK AND PHONE CONTRACTS	0	20,000	20,000	-
522-85-48-736	RADIO MAINTENANCE	5,000	5,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	29,830	49,830	20,000	67.0%
522-85-49-755	SOFTWARE CONTRACTS	116,065	120,715	4,650	4.0%
522-85-49-756	SECURITY ACCESS CONTROL CONTRACTS	0	10,000	10,000	-
522-85-49-757	OFFICE EQUIPMENT CONTRACTS	18,267	18,267	0	0.0%
	TOTAL CONTRACT SERVICES	134,332	148,982	14,650	10.9%
522-85-40	**TOTAL PURCHASED SERVICES**	**294,166**	**337,720**	**43,554**	**14.8%**
	TOTAL INFO SYSTEMS	**756,213**	**903,176**	**146,963**	**19.4%**

DIVISION:	EMPLOYEE HEALTH BENEFITS	2020	2021	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522-95-20-180	CLAIM PAYMENTS	3,202,758	3,460,293	257,535	8.0%
522-95-20-181	TPA EXPENSES	111,391	125,489	14,098	12.7%
522-95-20-182	BROKER FEES	35,100	35,820	720	2.1%
522-95-20-183	STOP LOSS INSURANCE	843,831	863,215	19,384	2.3%
522-95-20-184	WELLNESS PROGRAM EXPENSES	0	0		
522-95-20-185	OTHER EXPENSES	5,000	5,000	0	0.0%
522-95-20-186	HRA DISBURSEMENT	201,000	213,000	12,000	6.0%
	TOTAL SELF-INSURANCE	4,399,080	4,702,818	303,738	6.9%
522-95-20-188	DENTAL	292,422	304,574	12,152	4.2%
	TOTAL DENTAL	292,422	304,574	12,152	4.2%
					-
522-95-20-189	HMO PREMIUM (GROUP HEALTH)	0	0	0	-
	TOTAL HMO	0	0	0	-
522-95-20-190	LEOFF 1 MEDICAL/DENTAL REIMBURSEMENT	225,000	225,000	0	0.0%
	TOTAL LEOFF 1 REIMBURSEMENT	225,000	225,000	0	0.0%
522-95-20	**TOTAL EMPLOYEE HEALTH BENEFITS**	**4,916,501**	**5,232,392**	**315,891**	**6.4%**

LINE ITEM DESCRIPTIONS

BARS	DESCRIPTION	
511-60-10-812	MEETINGS - COMMISSIONERS COMPENSATION	Covers costs at $128 per meeting for Commissioner's meetings. Rate valid: January 1, 2019 - December 31, 2023.
511-60-20-138	MEDICARE	Covers Medicare costs for Commissioners applied to salary.
511-60-20-139	SOCIAL SECURITY	Covers Social Security costs for our Commissioners.
511-60-41-832	PLANNING	Covers Strategic Planning and Commissioner expenses related to retreats, etc.
511-60-43-541	OUTSIDE TRAINING/MEETINGS NON-SALARY	Covers Commissioner expenses not related to salaries for meetings and planning sessions.
511-60-49-581	DUES - COMMISSIONERS	Covers approved Commissioners dues via WFCA, KCFCA, etc.
511-60-49-602	MEETINGS	Covers any additional meeting expenses for Commissioners, including printing, binding, or other expenses.
511-70-51-512	ELECTIONS	Ballot Expenses (covers prior year's expenses) Even year elections are twice the expense of odd year elections.
514-20-41-511	AUDIT	Annual fees for state mandated audit of financial records.
514-20-49-585	LICENSES	Pressure vessel licenses, and contractor licenses. Based on historical.
519-90-41-610	ACCREDITATION	Cost associated with the Accreditation process.
519-90-51-678	PROPERTY TAXES	Any costs associated with collection of property taxes.

DIVISION:	GENERAL	
522-05-10-111	EMPLOYEE LEAVE CASH OUT	Cash out of sick or vacation leaves for employees anticipated to retire during the year.
522-05-21-163	EMPLOYEE ASSISTANCE	Health Ventures employee assistance program.
522-05-21-164	EMPLOYEE RECOGNITION	Expenses for employee recognition program and banquet.
522-05-21-161	FOOD	Food provided at major incidents, day-long training sessions, business meetings, etc.
522-05-31-261	MISC- SUPPLIES	Miscellaneous supplies. Based on historical use.
522-05-31-273	DISASTER SUPPLIES	MRE's and other disaster supplies.
522-05-31-275	OFFICE SUPPLIES	Expenses for paper, pencils, pens, etc. and printer toner/copy machine overage charges.
522-05-31-306	EMERGENCY MANAGEMENT SUPPLIES	Supplies for EOC Operations.
522-05-32-381	FUEL	Fuel costs based on historical usage and increased fuel prices.
522-05-35-460	HOUSEWARES - STATION 60	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-461	HOUSEWARES - STATION 61	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-462	HOUSEWARES - STATION 62	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-463	HOUSEWARES - STATION 63	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-464	HOUSEWARES - STATION 64	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-465	HOUSEWARES - STATION 65	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-466	HOUSEWARES - STATION 66	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-467	HOUSEWARES - STATION 67	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-468	HOUSEWARES - STATION 68	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-469	HOUSEWARES - ADMIN/BIZOPS	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-470	HOUSEWARES - CITY HALL	Miscellaneous houseware equipment, utensils, supplies.
522-05-41-574	ATTORNEY/LEGAL	Expenses for legal representation.
522-05-41-575	NEGOTIATIONS	Expenses for contract negotiations with IAFF Local 2024.
522-05-41-578	HR - HIRING/TESTING/INVESTIGATION	Costs associated with hiring new personnel, promotional exams, and background investigations.
522-05-41-579	HR - RECRUITMENT & DIVERSITY	Program costs related to diversity, awareness, hiring practices, and cultural shifts.
522-05-41-593	CONSULTANTS	Costs for consultants utilized in planning efforts, or personnel development processes.
522-05-41-602	PLANNING	Costs associated with Strategic Leadership Planning and retreat efforts.
522-05-41-615	HR - COMPLIANCE	Costs associated with HR compliance, recruitment, and training.
522-05-41-616	HR - SUBSCRIPTION SERVICES	HR related salary/compensation data and subscriptions.
522-05-42-579	POSTAGE	Postage costs for inspection letters, newsletters, and all department mailings.
522-05-44-580	ADVERTISING (MEETING, BID, ETC)	Advertising costs for bids, public meetings, etc.
522-05-44-584	NEWSLETTERS & PUBLICATIONS	Costs associated with community newsletter and other district publications.
522-05-49-577	INVESTMENT FEES	King County investment fees.
522-05-49-581	DUES & MEMBERSHIPS	Memberships in various professional organizations such as WFC, AWC, NFPA, ICBO, FW Chamber, service groups/club, etc.
522-05-49-582	TEMPORARY EMPLOYMENT	Any costs associated with temporary help.
522-05-49-583	PRINTING & BINDING	Not utilized. - Reducing paper usage.
522-05-49-607	EMERGENCY MANAGEMENT/CERT SUPPORT	Emergency Planning & Fire District Participation and Support of City led CERT Programs.
522-05-49-691	SERVICE FEES	All fees, other than investment fees, associated with departmental business.
522-05-49-761	VEHICLE CLEANING SERVICES	Carwashes for district vehicles.
522-05-49-762	JANITORIAL SERVICES	Cleaning services for shared meeting spaces, bathrooms, and offices.
522-05-46-641	INS-/CASUALTY & LIAB-	Insurance coverage for liability, collision, fire, etc. Based on new policy annual renewal date.
522-05-46-642	INS-/LIFE & ACCIDENT	Long Term Disability Insurance for non-contract employees.
522-05-46-643	EMPLOYMENT SECURITY	Expenses for unemployment. The district pays the full cost of unemployment compensation.
522-05-47-671	ELECTRICITY	Based upon historical usage and projected increases.
522-05-47-672	NATURAL GAS	Based upon historical usage and projected increases.
522-05-47-674	TELEPHONE	Based upon historical usage and projected increases.
522-05-47-675	WASTE DISPOSAL	Based upon historical usage and projected increases.
522-05-47-676	WATER/SEWER	Based upon historical usage and projected increases.
522-05-47-677	SURFACE WATER MANAGEMENT	Based upon historical usage and projected increases.
522-05-47-679	INTERNET CONNECTION	Internet connectivity primary and secondary connections.
522-05-79-759	PROPERTY PAYMENTS	Previously utilized for Station 68 property acquisition.
522-05-51-761	KCFD 2 CONTRACT	Previously utilized Des Moines contract for service with Dist. 2.
522-05-50-791	CONTINGENCY	This is an account to cover unplanned significant expenditures.

DIVISION:	ADMINISTRATION	
522-10-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on employee input.
522-10-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-10-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-10-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
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	Retirement Contribution Benefit @ 4% of FF1 Wage
522-10-20-138	MEDICARE	Medicare contribution paid by employer.
522-10-20-139	SOCIAL SECURITY	Social Security contribution paid by employer for non-pensionable employees.
522-10-35-416	FURNITURE & FURNISHINGS	Misc. Furnishings.
522-10-35-417	OFFICE MACHINES	Not utilized.
522-10-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-10-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-10-48-701	MISC- EQUIP- MAINTENANCE	

DIVISION:	BUSINESS OPERATIONS	
522-15-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on historical usage and input.
522-15-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-15-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-15-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
522-15-20-131	LIFE INSURANCE	Life Insurance provided by employer.
522-15-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor & Industries.
522-15-20-133	MEDICAL/DENTAL	Medical and dental plans paid by employer.
522-15-20-134	PENSIONS FULL TIME	Employer share of pension plans.
522-15-20-136	DEFERRED COMPENSATION	Defferred Comp Retirement Contribution Benefit @ 4% of FF1 Wage
522-15-20-138	MEDICARE	Medicare contribution paid by employer.
522-15-20-139	SOCIAL SECURITY	Social Security contribution paid by employer for non-pensionable employees.
522-15-31-276	GIS PROGRAM - COMPLEX MAPS	Materials and supplies for hardcopy maps.
522-15-41-593	CONSULTANTS	Cost for consultants utilized for business projects.
522-15-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-15-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-15-48-701	MISC- EQUIP- MAINTENANCE	

DIVISION:	OPERATIONS	
522-20-10-101	HOLIDAY / VACATION SELL-BACKS	Per firefighter contract, firefighters can schedule holidays off or they can cash them out. Based upon historical costs.
522-20-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-20-10-103	OVERTIME - RESPONSE	Overtime costs for major events and maintaining staffing due to sick or disability leaves.
522-20-10-104	OVERTIME - TRAINING	Overtime for assigned or mandatory training.
522-20-10-105	OVERTIME - MEETINGS/COMMITEES	Overtime for meetings and committee assignments.
522-20-10-106	ACTING PAY	Acting and driver pay per firefighter contract.
522-20-10-107	PREMIUM/SPECIALTY PAY	Swimmer pay @ 1% x 24 swimmers max.
522-20-10-109	WELLNESS INCENTIVE/PRM	Per firefighter contract, firefighter benefit for non-sick leave usage. Post Retirement medical for 15 members (max at one time) x $500 a month.
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	Defferred Comp Retirement Contribution Benefit @ 4% of FF1 Wage
522-20-20-138	MEDICARE	Medicare contribution for all firefighters hired after 1985.
522-20-31-270	MATERIAL (PROP PROT)	For plywood and other property protection after fires.
522-20-31-304	HONOR GUARD	Supplies for our Honor Guard.
522-20-31-305	NEW HIRE/ONBOARDING	Additional or unplanned costs due to the hire of new FF's. New in 2021 for tracking cost purposes.
522-20-35-410	REHAB SUPPLIES	Food/Water/Supplies for rehab at extended or prolonged responses.
522-20-35-413	SWIMMER EQUIPMENT	Equipment for swimmers.
522-20-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-20-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-20-44-xxx	FUTURE CATEGORY	Not utilized.
522-20-49-614	VALLEYCOM DISPATCHING	ValleyCom owner agency fees for dispatching services (moved to Ops in 2011).

DIVISION:	BATTALION CHIEFS	
522-21-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on historical usage and input.
522-21-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-21-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-21-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
522-21-20-131	LIFE INSURANCE	Life Insurance provided by employer.
522-21-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor & Industries.
522-21-20-133	MEDICAL/DENTAL	Medical and dental plans paid by employer.
522-21-20-134	PENSIONS FULL TIME	Employer share of pension plans.
522-21-20-136	DEFERRED COMPENSATION	Defferred Comp Retirement Contribution Benefit @ 4% of FF1 Wage
522-21-20-138	MEDICARE	Medicare contribution paid by employer.
522-21-20-139	SOCIAL SECURITY	Social Security contribution paid by employer for non-pensionable employees.
522-21-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-21-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-21-48-701	MISC- EQUIP- MAINTENANCE	Not utilized.

DIVISION:	EMS	
522-24-10-101	HOLIDAY / VACATION SELL-BACKS	If we go to paramedics, personnel can schedule holidays off or they can cash them out.
522-24-10-102	REGULAR SALARIES	If we go to paramedics, their regular salaries. Not used currently.
522-24-10-103	OVERTIME SALARIES	Overtime for major events, sick coverage, training based on historical costs.
522-24-20-131	LIFE INSURANCE	Life Insurance provided by employer.
522-24-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor & Industries.
522-24-20-133	MEDICAL/DENTAL	Medical and dental plans paid by employer.
522-24-20-134	PENSIONS FULL TIME	Employer share of pension plans.
522-24-20-136	DEFERRED COMPENSATION	Defferred Comp Retirement Contribution Benefit @ 4% of FF1 Wage
522-24-20-138	MEDICARE	Medicare contribution for EMS personnel hired after 1985.
522-24-31-298	DISEASE PREVENTION	Gloves, face shields, TB Masks and Vionex (our bug killing handi-wipes).
522-24-31-xxx	FUTURE CATEGORY (ALS/BLS)	Not utilized.
522-24-35-423	SHOP TOOLS	Specialized tools for medical equipment maintenance.
522-24-41-587	CLINICAL REVIEWS	Used to review EMS call data info for quality assurance.
522-24-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-24-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-24-48-701	MISC- EQUIP MAINTENANCE	Equipment repairs provided by outside service providers.

DIVISION:	RESCUE	
522-22-48-701	MISC- EQUIP- MAINTENANCE	Repair of rescue equipment by outside vendors.
522-22-10-103	OVERTIME SALARIES	Total of overtime utilized by Rescue Team.
522-22-10-107	PREMIUM PAY	Premium pay for special operations teams @ 2% x 16 team member max.
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	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-22-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-22-48-701	MISC- EQUIP- MAINTENANCE	Not utilized.

DIVISION:	MARINE	
522-27-10-103	OVERTIME SALARIES	Total of overtime utilized by Marine Team.
522-27-10-107	PREMIUM PAY	Premium pay for special operations teams @ 2% x 16 team member max.
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	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-27-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-27-48-701	MISC- EQUIP- MAINTENANCE	Repair of marine equipment by outside vendors.

DIVISION:	HAZARDOUS MATERIALS	
522-25-10-103	OVERTIME SALARIES	Total of overtime utilized by Hazmat Team.
522-25-10-107	PREMIUM PAY	Premium pay for special operations teams @ 2% x 16 team member max.
522-25-20-134	PENSIONS FULL TIME	LEOFF pension payments by Employer.
522-25-20-138	MEDICARE	Medicare contribution for EMS personnel hired after 1985.
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	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-25-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-25-48-701	MISC- EQUIP- MAINTENANCE	Repair of Hazmat equipment by outside vendors.

DIVISION:	HEALTH & SAFETY	
522-23-10-102	REGULAR SALARIES	Not utilized.
522-23-10-103	OVERTIME SALARIES	Overtime for Peer-Fitness Trainers.
522-23-20-131	LIFE INSURANCE	Not utilized.
522-23-20-132	LABOR & INDUSTRIES	Not utilized.
522-23-20-133	MEDICAL/DENTAL	Not utilized.
522-23-20-134	PENSIONS FULL TIME	Not utilized.
522-23-20-136	DEFERRED COMPENSATION	Not utilized.
522-23-21-165	PHYSICAL FITNESS	Hearing tests + ACE fitness accreditations and training.
522-23-21-166	VACCINES	Employee vaccinations
522-23-21-167	MEDICAL EXAMS (WELL/FIT INITIATIVE)	Employee Health/Wellness/Fitness initiative.
522-23-21-169	MEDICAL EXAMS (DUTY FITNESS)	Employee return to work exams.
522-23-31-328	EQUIP/REPAIR PARTS	Fitness equipment repair based on historical.
522-23-41-587	INSTRUCTORS (OUTSIDE)	Not utilized.
522-23-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-23-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-23-48-701	MISC- EQUIP- MAINTENANCE	Physical fitness equipment maintenance.

DIVISION:	FIRE MARSHAL OFFICE	
522-30-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation/holiday sell-backs for employees per policy and contract. Based on historicals.
522-30-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-30-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-30-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
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	Defferred Comp Retirement Contribution Benefit @ 4% of FF1 Wage
522-30-20-138	MEDICARE	Medicare contribution.
522-30-31-279	CODE BOOKS	IBC Code books; IFC & IBC annual updates; current editions of NFPA documents.
522-30-31-281	REFERENCE BOOKS	Includes all code handbooks, computer program manuals, and all UFC and Haz Mat regulations on disk.
522-30-31-283	SUPRA BOXES	A clearing account for supra boxes.
522-30-35-416	FURNITURE & FURNISHINGS	Misc. replacement of small furniture (e.g., office chairs, file cabinets, etc.).
522-30-35-420	PHOTO & DIGITAL EQUIPMENT	Digital camera equipment.
522-30-35-434	INVESTIGATION EQUIPMENT	Investigation tools and equipment.
522-30-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-30-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-30-44-601	KING COUNTY INVESTIGATION SERVICES	Fee associated with outsourcing of fire investigations.
522-30-48-701	MISC- EQUIP- MAINTENANCE	Maintenance of investigation equipment, camera, gas detectors, etc.
522-30-48-708	FLOW TEST GAUGES REPAIR	Calibrate gauges used for Certificates of Water Availability required for new developments.
522-30-48-760	CITY OF FEDERAL WAY M&O	Maintenance and Operating expenses for City Hall office space.

DIVISION:	COMMUNITY AFFAIRS	
522-35-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation/holiday sell-backs for employee(s) per policy. Based on historical.
522-35-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-35-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-35-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
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	Defferred Comp Retirement Contribution Benefit @ 4% of FF1 Wage
522-35-20-138	MEDICARE	Medicare contribution.
522-35-31-278	AUDIO/VISUAL AIDS	Materials and labor (if necessary) for posters/banners, props for mall show and school programs, computer clip art and graphics software, professional videos/audiotapes and blank audio tape and videotape, etc.
522-35-31-286	EDUCATIONAL PROGRAM SUPPLIES	Materials for educational programs including pre-school programs, K-12 school programs; annual inspection / brochure mailings to all businesses, EMS week; Community Events; Change Your Clock campaign; etc.
522-35-35-412	HAND TOOLS	Small tools such as battery testers and battery-operated screwdrivers to install smoke detectors.
522-35-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-35-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-35-41-597	EDUCATIONAL PROGRAMS/SOCIAL MEDIA	Purchased services - printing and development of educational programs.
522-35-41-608	CPR / FIRST AID	Public programs and related supplies.
522-35-41-613	CERT PROGRAM	Funding to assist the cities with the CERT and NET programs.
522-35-44-603	SPECIAL PROGRAMS	Not utilized.
522-35-48-701	MISC- EQUIP- MAINTENANCE	Costs of repairing any equipment damaged during the year.

DIVISION:	CARES	
522-36-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation/holiday sell-backs for employees per policy and contract. Based on historicals.
522-36-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-36-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-36-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
522-36-20-131	LIFE INSURANCE	Life insurance provided by Employer.
522-36-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522-36-20-133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522-36-20-134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522-36-20-136	DEFERRED COMPENSATION	Defferred Comp Retirement Contribution Benefit @ 4% of FF1 Wage
522-36-20-138	MEDICARE	Medicare contribution.
522-36-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-36-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-36-44-603	SPECIAL PROGRAMS	

DIVISION:	TRAINING	
522-40-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation/holiday sell-backs for employees per policy and contract. Based on historicals.
522-40-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-40-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-40-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
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	LEOFF and PERS pension payments by Employer.
522-40-20-136	DEFERRED COMPENSATION	Defferred Comp Retirement Contribution Benefit @ 4% of FF1 Wage
522-40-20-138	MEDICARE	Medicare contribution.
522-40-20-139	SOCIAL SECURITY	Social Security contribution paid by employer for non-pensionable employees.
522-40-31-261	MISC- SUPPLIES	For drill defib patches, oxygen cannula, and Amkus tool cars.
522-40-31-277	AUDIO/VISUAL FILMS/SOFTWARE	Training films software.
522-40-31-278	AUDIO/VISUAL AIDS	For added training aids.
522-40-31-281	REFERENCE BOOKS	Purchase of IFSTA manuals for personnel.
522-40-31-285	CHEMICALS	Not utilized.
522-40-31-326	MISC REPAIR PARTS	Not utilized.
522-40-35-411	FIREFIGHTING EQUIP-	Not utilized.
522-40-35-416	FURNITURE & FURNISHINGS	Replacement of furnishings (chairs, etc.).
522-40-35-417	OFFICE MACHINES	Not utilized.
522-40-35-421	AUDIO/VISUAL EQUIP	Small AV equipment.
522-40-41-587	INSTRUCTORS (OUTSIDE)	Not utilized.
522-40-41-588	MISC REIMBURSABLE TRAINING	Not utilized.
522-40-41-589	SKFTC - ANNUAL MEMBERSHIP (CONSORTIUM)	South King Fire Training Consortium Membership Fee
522-40-41-591	SKFTC - TACTICAL ATHLETE/REBOUND	South King Fire Training Consortium health and performance program for first responders.
522-40-41-592	SKFTC - FIRST WATCH	South King Fire Training Consortium data review program.
522-40-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-40-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-40-45-622	PORTABLE SANITATION SERVICES	Rental of portable toilet facilities (e.g., Honey Bucket) for drill ground and live fire drills.
522-40-48-701	MISC- EQUIP- MAINTENANCE	Repairs of small equipment.

DIVISION:	FACILITIES	
522-50-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employee(s) per policy. Based on historicals.
522-50-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-50-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-50-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
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	LEOFF and PERS pension payments by Employer.
522-50-20-136	DEFERRED COMPENSATION	Defferred Comp Retirement Contribution Benefit @ 4% of FF1 Wage
522-50-20-138	MEDICARE	Medicare contribution.
522-50-20-139	SOCIAL SECURITY	Social Security contribution paid by employer for non-pensionable employees.
522-50-31-272	UNIFORMS	Uniforms/coveralls for facilities personnel.
522-50-31-287	GROUNDS MAINT- SUPPLIES	Misc. ground maintenance equipment (e.g., water hoses, rakes, shovels, sprinklers, etc.).Station supplies (toilet paper/paper towels/soap)
522-50-31-289	BLDG- MTLS & SUPPLIES	Miscellaneous building materials and supplies.
522-50-31-290	CLEANING & SANITATION	Station supplies (toilet paper/paper towels/soap).
522-50-31-291	ELECTRICAL SUPPLIES	Lighting, bulbs, and repairs.
522-50-31-292	PAINT & PAINTING SUPPLIES	Supplies to paint our facilities when necessary.
522-50-31-293	PLUMBING SUPPLIES	Valves, pipes, and fittings.
522-50-31-294	MATTRESS REPLACEMENTS	Mattresses needing replacement in Department stations.
522-50-31-295	NUTS/BOLTS/SCREWS	Small hardware.
522-50-35-423	SHOP TOOLS	Tool replacement and upgrade.
522-50-35-424	GENERATORS	Station generator maintenance supplies.
522-50-41-600	ENGINEERING SERVICES	Minor Engineering Services.
522-50-41-601	ARCHITECTURAL SERVICES	Minor Architectural Services.
522-50-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-50-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-50-45-621	MISC- EQUIP RENTAL	Rental of equipment utilized in facilities work.
522-50-48-701	MISC- EQUIP- MAINTENANCE	Outside repair service.
522-50-48-709	APPLIANCE REPAIR/REPLACE	Repair or replace appliances
522-50-48-710	GROUNDS/FACILITIES MAINTENANCE	Repairs and upgrades via outside vendors.
522-50-48-711	CARPET CLEANING	Carpet, couch cleaning.
522-50-48-712	DOOR REPAIR	All bay door repairs.
522-50-48-713	ELECTRICAL REPAIR	Miscellaneous electrical repair and parts.
522-50-48-714	GLAZIER	Glass replacement.
522-50-48-715	LOCKSMITH	Keys, lock sets, etc.
522-50-48-716	PLUMBING	Professional plumbing services
522-50-48-717	TRAFFIC CONTROL/SIGNS	Stop light repair station ramps.
522-50-48-718	WEED CONTROL	Weed abatement at all properties.
522-50-48-719	ROOF/REPAIR	Repair of roofs at att Department facilities..
522-50-48-720	CATCH BASIN CLEANING	Catch basins & all drains/holding ponds.
522-50-48-721	PEST CONTROL	Ant and other pest control by outside vendor.
522-50-48-722	ALARM SYSTEMS REPAIR / MONITORING	Testing and monitoring all systems.
522-50-48-723	FIRE PROTECTION SYSTEMS REPAIR	Testing all systems.
522-50-48-724	PERMITS	For station upgrades, as well as annual for fuel farms, pressure vessels, etc.
522-50-48-732	GENERATORS	Annual station generator services.Fuel farms, pressure vessels, water tanks, etc.
522-50-49-752	HVAC CONTRACT	Contract services for Heating/Ventilation/Air Conditioning equipment.
522-50-49-762	JANITORIAL SERVICES	Not utilized.
522-50-49-758	GROUNDS MAINT- CONTRACT	Contract services for stations grounds maintenance.

DIVISION:	FLEET MAINTENANCE	
522-60-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on historicals.
522-60-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-60-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-60-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
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 Employer.
522-60-20-134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522-60-20-136	DEFERRED COMPENSATION	Defferred Comp Retirement Contribution Benefit @ 4% of FF1 Wage
522-60-20-138	MEDICARE	Medicare contribution.
522-60-31-272	UNIFORMS	Unfiforms and coveralls for fleet personnel.
522-60-31-275	OFFICE SUPPLIES	Not utilized.
522-60-31-299	CLEANERS & FLUIDS	Vehicle wax, antifreeze, truck wash, etc.
522-60-31-301	SHOP TOWELS/RAGS	Shop towels, grease sweep.
522-60-31-302	WELDING SUPPLIES	Welding gas, rods, wire.
522-60-31-303	OILS & LUBRICANTS	Engine oil, trans oil, gear oil, grease.
522-60-31-305	MARINE	Marine 67 supplies.
522-60-31-326	MISC- REPAIR PARTS	Parts not otherwise categorized.
522-60-31-333	AID CAR PARTS	Repair parts for our aid units.
522-60-31-334	BATTERIES/AUTOMOTIVE	Vehicle batteries.
522-60-31-335	LADDER TRUCK PARTS	Parts for Ladder 62's Aerial and Engine 64's Quint (aerial with a pump).
522-60-31-336	PUMPER PARTS	Parts for all Engines.
522-60-31-337	STAFF VEHICLE PARTS	Parts for the staff vehicles used by Admin. and other divisions.
522-60-31-338	TIRES/RIM	Tires, rims for all vehicles.
522-60-31-345	MARINE PARTS	Marine 67 parts.
522-60-35-423	SHOP TOOLS	Tools to be utilized by Fleet, including replacement.
522-60-41-589	LAB TESTING	Spectrum analysis of fluids.
522-60-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-60-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-60-41-589	LAB TESTING	
522-60-49-590	TOWING	
522-60-47-729	WASTE DISPOSAL	Repair of equipment that is sent out to a vendor.
522-60-48-701	MISC- EQUIP- MAINTENANCE	
522-60-48-725	OPTICOM EMITTERS	
522-60-48-726	TIRE REPAIR AND ALIGNMENT	Repair of apparatus tires and alignment sent out to vendor.
522-60-48-727	VEHICLE/MAINT	Maintenance sent out to vendor (A/C, Emission testing and major repairs).
522-60-48-728	VEHICLES/MAJOR OVERHAUL	Scheduled major overhaul of apparatus sent out to a vendor.
522-60-48-730	WELDING	Certified welding.
522-60-48-737	MARINE REPAIRS	Marine 67 repairs.
522-60-48-738	ACCIDENT REPAIRS	Accident repairs of apparatus.

DIVISION:	LOGISTICS	
522-70-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on historicals.
522-70-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-70-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-70-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
522-70-20-131	LIFE INSURANCE	Life insurance provided by Employer.
522-70-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522-70-20-133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522-70-20-134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522-70-20-136	DEFERRED COMPENSATION	Defferred Comp Retirement Contribution Benefit @ 4% of FF1 Wage
522-70-20-138	MEDICARE	Medicare contribution.
522-70-31-261	SOCIAL SECURITY	Social Security contribution paid by employer.
522-70-31-262	BATTERIES	Disoposable batteries for all district activities.
522-70-31-264	PERSONAL PROTECTION EQUIPMENT (PPE)	Scheduled replacement of PPE based on inspection and expiration standards.
522-70-31-266	EXTINGUISHERS & SUPPLIES	Based on historical expenditures.
522-70-31-271	MEDICAL SUPPLIES	EMS related supplies used at incidents.
522-70-31-272	UNIFORMS	For Firefighters, Officers, and Chiefs departmental uniforms
522-70-31-274	PASSPORT	For passport supplies based on historical expenditures
522-70-31-282	DEFIBRILLATOR SUPPLIES	Defib supplies for patient care.
522-70-31-327	BA - REPAIR PARTS	Breathing apparatus repairs.
522-70-31-328	EQUIP- REPAIR PARTS	Misc. repair for Operations equipment.
522-70-31-329	EXTINQUISHER/HYDRO REPAIR PARTS	For repair and hydro testing of extinguishers, repair of ground ladders, etc.
522-70-31-330	HOSE REPAIR PARTS	For repair of damaged hose.
522-50-31-331	HYDRANT/TEST PARTS	All equipment, glue, etc. used for testing our hydrants.
522-70-31-332	DEFIBRILLATOR REPAIR PARTS	Repair parts for defib equipment.
522-70-35-411	FIREFIGHTING EQUIP	Ropes, nozzles, and all replacement operations equipment. Also provides for Rehab supplies utilized at fire scenes.
522-70-35-412	HAND TOOLS	Replacement tools at stations and on engines
522-70-35-414	MEDICAL EQUIPMENT	For medical equipment such as backboards, etc.
522-70-35-423	SHOP TOOLS	Specialized tools for equipment maintenance.
522-70-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-70-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-70-48-701	MISC.- EQUIP/REPAIR	Outside repair of equipment, such as rescue tools, and ladder testing.
522-70-48-702	B-A- HYDRO REPAIR	For hydro testing B.A. or O2 bottles by outside company
522-70-48-703	B-A- REPAIR	SCBA repairs by outside companies
522-70-48-704	EXTINGUISHER REPAIRS / SERVICE	For hydro testing or repairing extinguishers based on historical.
522-70-48-705	HOSE REPAIR/TESTING	For testing and repair of hose based on NFPA recommendations and historical trends.
522-70-48-706	PPE REPAIR/SEWING	For repair of bunkers we can't do "in-house".
522-70-48-707	COMPRES-/BREATH- APP-	For repair of compressor as necessary.
522-70-49-572	INFECTIOUS WASTE DISPOSAL	For disposal of infectious waste.
522-70-49-612	MEDICAL GASES	Medical oxygen costs.
522-70-49-751	DEFIB SERVICE CONTRACT	Annual service contract for defibs.

DIVISION:	INFO & COMMUNICATIONS	
522-85-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on employee input.
522-85-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-85-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-85-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
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	LEOFF and PERS pension payments by Employer.
522-85-20-136	DEFERRED COMPENSATION	Defferred Comp Retirement Contribution Benefit @ 4% of FF1 Wage
522-85-20-138	MEDICARE	Medicare contribution.
522-85-20-139	SOCIAL SECURITY	Social Security contribution paid by employer.
522-85-31-297	TECHNOLOGY SUPPLIES	Purchased supplies, such as ribbons, disks, etc.
522-85-31-339	RADIO REPAIR PARTS	Parts for repair of radio systems.
522-85-31-340	BATTERIES	Replacement batteries for portable radios.
522-85-31-341	NETWORK INFRASTRUCTURE PARTS	Parts for repair of network infrastructure.
522-85-31-342	COMPUTER WORKSTATION PARTS	Parts for repair of computers/printers/monitors - replacement printers.
522-85-31-343	MOBILE DEVICE REPAIR PARTS	Parts for repair of telephone systems.
522-85-35-417	OFFICE MACHINES	Misc. small office machine replacement.
522-85-35-418	COMPUTER WORKSTATIONS	Not Utilized.
522-85-35-419	LAPTOPS/MDC'S	Not Utilized.
522-85-35-420	PRINTERS	Not Utilized.
522-85-35-423	SHOP TOOLS	Purchases replacement tools.
522-85-35-426	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	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-85-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-85-41-570	SOFTWARE AS A SERVICE (SAS)	Cloud based software solutions and subscriptions.
522-85-41-571	MOBILE DATA CONNECTIVITY	Air cards and cellular connecvitity for district equipment, MDC's, etc.
522-85-41-592	SOFTWARE CUSTOMIZATION	Customization of major application packages.
522-85-41-593	CONSULTANTS	Support for Info Systems by outside vendors.
522-85-41-595	800 ACCESS FEES	800 MHz access fees for radios and MDC's.
522-85-48-733	NETWORK INFRASTRUCTURE	Maintenance on network infrastructure.
522-85-48-734	COMPUTER SERVICE MAINTENANCE	Time & Material Maintenance on computers/printers/monitors.
522-85-48-735	NETWORK AND PHONE CONTRACTS	Maintenance contracts for of network/telecom systems.
522-85-48-736	RADIO MAINTENANCE	Time & Material Maintenance of radios.
522-85-49-755	SOFTWARE CONTRACTS	Annual contract fees on major application softwares used across all divisions.
522-85-49-756	SECURITY ACCESS CONTROL CONTRACTS	Annual contracts for security solutions (gates, cameras, keypads, etc.)
522-85-49-757	OFFICE EQUIPMENT CONTRACTS	Annual contract fees on leased copiers, etc.

DIVISION:	EMPLOYEE HEALTH BENEFITS	
522-95-20-180	CLAIM PAYMENTS	Medical claims paid by the District.
522-95-20-181	TPA EXPENSES	Costs for Third Party Administrator (EBMS)
522-95-20-182	BROKER FEES	Fees paid for Broker, Gallagher Associates.
522-95-20-183	STOP LOSS INSURANCE	Cost of stop loss insurance.
522-95-20-184	WELLNESS PROGRAM EXPENSES	Any future costs for new wellness programs tied directly to the medical program.
522-95-20-185	OTHER EXPENSES	Any non-antiticpated costs for mailings, claim preparation. Etc.
522-95-20-186	HRA DISBURSEMENT	Annual January payment of $1500 per employee for health reimbursement account. Not used in PP100/500 Plan Options.
522-95-20-188	DENTAL	Cost of dental coverage for employees.
522-95-20-189	HMO PREMIUM (GROUP HEALTH)	Costs for employees enrolled with Group Health medical program.
522-95-20-190	LEOFF 1 MEDICAL/DENTAL REIMBURSEMENT	Costs for LEOFF 1 medical and dental for retirees, including long term case through AFLAC or Met Life.
522-70-35-414	MEDICAL EQUIPMENT	For medical equipment such as backboards, etc.
522-70-49-572	INFECTIOUS WASTE DISPOSAL	For disposal of infectious waste.
522-70-49-612	MEDICAL GASES	Medical oxygen costs.
522-70-49-751	DEFIB SERVICE CONTRACT	The annual service contract on our defibrillator units.