SOUTH KING FIRE AND RESCUE
BOARD OF FIRE COMMISSIONERS MEETING
November 23, 2021
Station 68 and Virtual Meeting
5:00 PM
AGENDA

1. Call to Order

2. Pledge of Allegiance

3. Approval of the Minutes from the Regular Meeting on October 26, 2021 and the Minutes from the Special Meeting/Public Hearing on November 16, 2021

4. Commissioners Comments

5. Public Comments - please state your name and address for the record (please limit comments to 3 minutes or less)

6. Commissioner Committee Reports

7. Resolution 600 – Delegating Authority to Fire Chief and Executive Director of Business Operations to enter into contracts and other obligations – Rescinds Resolution 569

8. Resolution 601 – Adopting the Budget for 2022

9. Resolution 602 – Authorizing Property Tax Collection for 2022

10. Administrative Team Report

11. November Budget

12. Approval of Vouchers

13. Executive Session per RCW 42.30.110 (1) (i) for approximately 30 minutes. To discuss with legal counsel representing the agency matters relating to agency enforcement actions, or to discuss with legal counsel representing the agency litigation or potential litigation to which the agency, the governing body, or a member acting in an official capacity is, or is likely to become, a party, when public knowledge regarding the discussion is likely to result in an adverse legal or financial consequence to the agency.

14. 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
October 26, 2021
Station 68 and Virtual

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

The Pledge of Allegiance was led by Commissioner Thompson.

Commissioner Gates mentioned that there will be an Executive Session for approximately 10 minutes per RCW 42.30.110 (1) (i) *to discuss with Legal Counsel representing the agency matters relating to agency enforcement actions or to discuss whit Legal Counsel representing the agency the governing body or a member acting in an official capacity is or is likely to become a party when public knowledge regarding the discussion is likely to result in an adverse legal or financial consequence to the agency.* Attending Executive Session will be the five (5) Commissioners, Legal Counsel, Chief Pennington, Executive Director Ganem and Board Secretary Lauri Perry. At 1712 hours it was noted that Executive Session is starting. At 1723 hours Executive Session was extended for an additional 10 minutes.

The meeting reconvened at 1735 hours.

APPROVAL OF MINUTES
Commissioner Gates asked for the approval of the Regular Meeting Minutes on September 23, 2021. Commissioner Thompson made a motion to accept the minutes of the regular meeting on September 23, 2021 as distributed. Motion was seconded by Commissioner Rickert. Motion carried unanimously.

Commissioner Gates asked for the approval of the Special Meeting Minutes on October 19, 2021. Commissioner Berger so moved. Commissioner Thompson seconded that. Motion carried unanimously

PUBLIC COMMENTS
IT Specialist Jaden Hassell oversaw the Public Comments.

(Public comments have been transcribed)
Chris Andersen, Captain at Station 64, here again. Good news I no longer pose a threat to myself, my coworkers or the community. So I'm feeling pretty good about that. I'm not sure what more I can say to you guys other than. I hope that we're trying to figure out how to get our members back.
It's pretty sad that we've lost these members. Other thing I'll leave you with is there's more mandates coming and I hope that you guys are giving it some thought before we're in this situation again.
Cause we're likely that you lose another group of people so I would empower you guys or implore you guys to please give it some thought. We can't afford to lose any more people.

Lieutenant Chad Snyder, South King Fire Station 67 on day shift still. Commissioners we've only got 3 opportunities now in the past, too, for me to address you and to state my concerns. The level of betrayal, and disappointment that we've seen from leadership at South Fire and Rescue has been astonishing. In my 18 years in the fire service, I have not seen nor have I ever heard of this level of

failed leadership, you as the commissioners. Mr. Gates I appreciate you being here, I really do being in person is important for these things. I know last time you guys passed a resolution that allowed Commissioners to not be in person if the vaccine works, if our masks work, if 6 feet of distancing works, then it is completely safe for you, Commissioners to be here in person. You guys are running an organization that has the lowest level of morale that I have ever seen in the fire Department. It has the least amount of leadership from above that I've ever seen in a fire Department. Meanwhile, you sit behind computer screens and attempt to lead this organization. As a leader in the company level I can tell you leading behind the screen does not empower your personnel. You have a morale problem at your fire department. You have an upper level leadership problem at the fire Department. You've lost some amazing leaders and you've lost some people that would no doubt have grown into amazing leaders. Whether I'm here in a couple months or not does not matter. But I'm just a number to you guys, you can replace me, you'll do another Academy, that's fine.

What you guys will be left with if you do nothing about this morale problem. Is an organization that has people come and go as quickly as they see their culture that truly is South King Fire and Rescue. South King Fire and Rescue originally it was told to me that it is a family, this is a crumbling family, you as the leaders have an opportunity to go out each and every day to try and rebuild that family I would suggest that you make every opportunity or effort to do that. If my brothers and sisters out there at the department regardless of what is done in leadership above just understand it, it's the people in your firehouse that make this job great, so whether it's disregarding the lack of leadership from above or leading from the bottom you have the choice each and every day to do that. Thank you guys for being here. I'm not mad.

This is Ryan Herrera, President of IAFF Local 2024. I share the sentiments of the members that just spoke. I think this organization had an opportunity for the Fire Commissioners and the Administration. Had the ability to provide reasonable accommodations as stated by the Department of Health and the State of Washington.

Just recently Dr. Waffle, who is the Medical Program Director in Pierce County. Recently met with their constituents there and supported his position and the position of Pierce County to allow for reasonable accommodations to firefighters within that County.

You had the ability to do so and you failed. And as a result, we lost 280 years fire service experience that we will never get back. It's disappointing, I agree, probably, this is the worst that I have seen morale within our organization. I do hope that something is done about it. You know, I had a meeting with the Administration here recently. And I asked the Fire Chief if he had even had a chance to meet with personnel that were affected by this mandate. Sadly, his response was no.

I know that members have reached out to meet and he refused to do that. I personally contacted every single one of those members affected. To express my sympathy see if there's anything that I could do to help. Offer (?) a letter of recommendation if they choose to find employment in another County. It's disappointing it's incredibly disappointing. I think this Administration and this Board of Fire Commissioners you are on the wrong side of history. And my only hope is that we replace you some someday, someday soon. Thank you.

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COMMISSIONER COMMITTEE REPORTS

Commissioner Gates noted that he wasn't aware of any committee meetings.

COMMISSIONER MEETING RECORDINGS AND MINUTES

Executive Director Ganem noted that we would like to make a change and have the video recordings of the Board Meetings posted on our website and they will be the official recording of the meeting. The Board Secretary will summarize the minutes to include the District business that was conducted at the meeting and comments. Commissioner Thompson made a Motion that we make the recordings of our meetings official record and that we update our Commissioner Guidelines to reflect that change and then allow the secretary to summarize the written minutes. Motion was seconded by Commissioner Fuller. Motion carried unanimously.

RESOLUTION NO. 600 DELEGATING AUTHORITY TO FIRE CHIEF AND EXECUTIVE DIRECTOR OF BUSINESS OPERATIONS TO ENTER INTO CONTRACTS AND OTHER OBLIGATIONS - RESINDS RESOLUTION 569

Chief Pennington read Resolution 600 into record. Commissioner Thompson moved we approve Resolution 600 and rescind Resolution 569. Motion was seconded by Commissioner Berger. After some discussion and confusion over legal review, Commissioner Thompson moved that we table the Motion until the November meeting. Motion was seconded by Commissioner Rickert. Motion to table the Resolution was carried.

ADMINISTRATIVE TEAM REPORT

Chief Pennington

Chief Pennington read the following on behalf of the Fire District;

To all that have ended their time with South King Fire and Rescue the district. Thank you for your commitment, contributions, and service to South King Fire Rescue and the communities that we serve. The Governors vaccine mandate has had a profound impact on our organization. As a result, on October 19th, 2021, 14 firefighters exercised their options provided by a Memorandum of Understanding between IAFF Local 2024 and South King Fire and Rescue. One (1) firefighter chose to retire, three (3) accepted accommodations, four (4) are on L&I or protected leave or light duty status, one (1) is on L&I and/or family medical leave, one (1) firefighter exercised a 90 day leave of absence and four (4) exercised a resignation.

To all that continue to serve, thank you. I and the District understand and respect the varying opinions beliefs and ideologies involving vaccinations and the Governor's mandate. It is not lost on any of us, the division this moment in time has created between coworkers, friends and in some cases family. To our citizens and all others that require fire district services. Our commitment of professional fire department services remains unbroken as we move forward from here, thank you.

So with that, we've got an executive session. That's going to take quite a bit of time to go through some things so we will have a short Administration Report tonight.

AC Mataftin reported that they recently took a trip to Louisiana to look at the new boat. They made some notes and some minor changes, it's probably 80-85% completed. The factory is having a difficult time outsourcing one critical component. The boat looks very good and we will be very happy when it arrives.

Executive Director Ganem reported that we have resumed the budget development process. Typically we approve the budget in October but with the uncertainty around the mandate we had to postpone that to November. We are back on track with a Special Meeting scheduled in November. Our Auditors have also postponed our Audit until December.

OCTOBER BUDGET

Finance Supervisor Kelsey Barrett read into record the list of expenditures for the month of October.

Mid-Month Utility Warrants (#115782-115808) totaling	$117,927.04
Accounts Payable Warrants (#115809-115886) totaling	$975,545.23
Payroll Direct Deposit Document for 187 indiv. DD024047--024233 totaling	$1,342,569.00
Payroll Warrant for 0 individual #	$0
Payroll Electronic Federal Tax Payment totaling	$310,494.02
Medical Claims as of October 19, 2021	$204,251.62
TOTAL approval	$2,950,786.91

We are .93% over budget, however if you back out the price of the Engines purchased earlier this year we are .31% over budget.

APPROVAL OF VOUCHERS

Commissioner Gates requested a Motion and a second to approve tonight's vouchers. Commissioner Fuller made a Motion to approve the vouchers as presented. Motion was seconded by Commissioner Rickert. Motion carried unanimously.

EXECUTIVE SESSION

At 1802 hours Commissioner Gates mentioned that there will be an Executive Session for approximately 45 minutes per RCW 42.30.110 (1) (c) to consider the minimum price at which real estate will be offered for sale or lease when public knowledge regarding such consideration would cause a likelihood of decreased price. Attending Executive Session will be the five (5) Commissioners, Legal Counsel, Chief Pennington, Executive Director Ganem and AC Mataftin. At 1810 hours it was noted that Executive was extended until 1900 hours.

Meeting reconvened at 1900 hours.

Commissioner Gates added that in your packet was a list of the 2022 meeting dates. We will be adopting the January 2022 meeting date at the December meeting and we will be approving the rest of the 2022 meeting dates at the January 2022 meeting. That way everyone that is on the Board next year will have a chance to chime in on the dates.

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Meeting adjourned at 1905 hours.

COMMISSIONER (CHAIR)	COMMISSIONER (VICE CHAIR)
COMMISSIONER	COMMISSIONER
COMMISSIONER	
BOARD SECRETARY	

SOUTH KING FIRE & RESCUE IS AN EQUAL OPPORTUNITY EMPLOYER

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SOUTH KING FIRE & RESCUE

SPECIAL COMMISSIONERS MEETING
Budget Workshop – Public Hearing
Virtual and Station 68
November 16, 2021

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 Commissioner Rickert.

COMMISSIONER COMMENTS

Commissioner Fuller noted excellent preparation for this meeting, very clear and thank you for getting everything out to us so we had time to read it in advance.

Commissioner Rickert reported that he is pleased to be here and see us moving into the future, he has a little bit of a concern about our reserves, the mistake that the County made and electric cars and parking lots with plugins. He is also concerned about purchasing apparatus as they will probably be a lot more expensive than what we are planning for. He is pleased to see that we are reengaging in our commitment to the Strategic Leadership Plan.

Commissioner Thompson thanked all of the staff that had input into the budget and looking into the future. We definitely will have some challenges coming in the future that we will need to take a look at. A lot of that can be accomplished via our Strategic Leadership Plan and including our staff, firefighters and officers to develop different elements to provide better service to our communities.

Commissioner Berger echoed the comments of his fellow Commissioners regarding the Strategic Plan. Hopefully we will reengage in the Strategic Leadership Plan very soon as well as the comment that Commissioner Rickert made about reserves. Commissioner Berger thanked Executive Director Ganem for taking the time last to walk him through the budget.

Commissioner Gates also echoed what the other Commissioners have mentioned.

COMMISSIONER BUDGET WORKSHOP/PUBLIC HEARING

Commissioner Gates welcomed everyone to the meeting, adding that this is a Special Meeting/Pubic Hearing to present the 2022 draft budget. The goal is to approve the 2022 budget at the November 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.

Chief Pennington mentioned that he and his staff have looked for efficiencies and best practices to be good stewards of the taxpayers' dollars. The district resources were stretched thin as COVID-19 and the Delta Variant took front and center in most of our activates, then there was the Governors Proclamation that interrupted District planning things that we wanted to get done, such as Strategic Planning. The Governor's mandate did take a tremendous amount of staff time and the Union's time to bargain. We have noticed that there is substantial economic development in the communities that we provide services to which continues to increase our emergency response. We determined that there was the need for additional funding in our capital and contingency budget lines.

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As most of you know our Strategic Leadership Plan was been put on hold due to COVID, however we are looking forward to closing out the current plan as it expires December 31st of this year. We have budgeted in 2022 to hire a firm to help manage and guide us through the Strategic Leadership Plan process in the first quarter of 2022. We have 2 firms that we have been researching, we will bring these forward prior to our selection.

Our Diversity, Equity and Inclusion (DEI), First Rung pilot programs were completed this year. We have made a request to continue this into next year. The DEI will be embedded into our Strategic Plan.

For the budget process we engaged several people and we had four (4) budget workshops with Admin staff, divisional and program leads. Everyone presented their budget requests so as a team everyone had a transparent open discussion about the needs.

Executive Director Ganem presented the 2022 draft budget;

- Due to it being a virtual meeting, he read through the 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 following areas of the budget were reviewed;
- Property taxes on existing parcels are estimated at $33,718,584 and new construction at $150,333 and prior year re-levied taxes at $118,524 for a combined 2022 property tax revenue of $33,868,917. Total revenues for 2022 including M&O Levy are projected at $42,577,296 or an overall increase of 8.18%

- Operating Budget
  - Ten (10 new firefighter positions, sight (8) to replace retirements and resignations; plus two (2) additional firefighters to help with Operations staffing.
  - Funding two (2) vacant Fire marshal office positions currently occupied with accommodated members.
  - Hiring of one (1) Human Resource Generalist to add immediate support and succession planning to HR Division.
  - Funding one (1) Deputy Chief to assist in the restructure of administrative projects and build in succession.
  - Funding for one (1) Communication Specialist to assist the Administration with content development and outreach including annual reports and filings required by RCW, newsletters and etc.
  - All represented contract personnel will receive a cost-of-living increase 3.30%
  - Qualified non-contract personnel shall also receive a 3.30% cost of living adjustment.
  - Increased costs for legal service.
  - Funding for labor negotiations for the expiring Firefighter Contract
  - Funding District policy and compliance services
  - Funding HR recruitment initiatives
  - Funding a Diversity, Equity and Inclusion program
  - Funding for the Strategic Planning process in 2022
  - Funding for an Accreditation process
  - Funding for annual cleanup and maintenance of District owned vacant properties

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- Increased costs for goods and services, including fuel and utilities, driven by market conditions and current supply chain issues

- Total District Expenses

- Capital Budget $1,856,801
  - 6 Division & Motor Pool Vehicles - $331,000
  - Heavy Rescue Unit – Down payment on 10 year lease to won - $400,000
  - Total Operations Equipment $219,997
  - Information Systems (Computers, Mobile Computing, Software, Battery back-up, Misc. Technology and Commissioner Meeting System) - $417,252
  - Total Station 63 Fencing Privacy/Security Slats - $1,000
  - Total Station 64 Ladder Exhaust Retro - $12,000
  - Total Station 67 Shop Repair, Sidewalk Repairs & Tree Removal - $13,500
  - Total Station 60 Canopy Shed, Gate Automation, Storage Mezzanine and Shop Dust Extractor- $130,000
  - Total Misc. Equipment & Expenses Cares Vehicle Package, Fuel Monitoring System, Knox Box Key System Replacement, PSERN Radio Upgrade and Accreditation Program (Software System) - $332,051

- Projected Revenues
  - $1.43532 per $1,000 of AV – Regular Property Tax
  - $ .15838 per $1,000 of AV – Maintenance and Operations Levy
  - $ .12 per $1,000 of AV – Safety Improvement Bond
  - $1.71 per $1,000 of AV = Total Fire Levy Rate

- Reviewed 2022 Revenues

- Reviewed Projected Fund balances for January 2022 and 2023.

At 1010 hours the meeting took a 5 minute break

At 1015 meeting reconvened.

- Reviewed Source of Funds and Use of Funds

- Commissioners, Legislative and Audit budget has remained the same

- General has increased $254,900 or 18% based on some of the below increases
  - Fuel costs
  - Office supplies – decrease costs
  - Legal costs
  - DEI Program – there are also other costs associated with staff overtime
  - HR - Recruitment
  - Postage
  - Causality & Liability Insurance
  - Utilities
  - Internet Connection

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- Administration has increased $239,855 or 22.1% due to adding a new position

- Business Operations has increased $55,387 or 5.5%

- Operations budget has increased $1,224,457 or 6.2%
  - Adding ten (10) new firefighter positions
  - 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

- Battalion Chiefs has increased of $56,911 or 6.5% due to regular and overtime salaries

- EMS has remained the same

- Rescue has decreased $265 or 0.2%

- Marine has increased $14,487 or 19.9%

- Hazmat has increased $2,150 or 2.3%

- Health & Safety has increased $14,727 or 9.1%

- Fire Marshal's Office has remained the same $136 decrease or 0%

- Community Affairs has increased $35,252 or 19.6%
  - Increase in Overtime Salaries to be able to hire Operations Personnel to assist with Programs
  - Audio/Visual and Educational Supplies to assist with Social Media

- CARES has increased $16,347 or 3.5%

- Training has increased $54,185 or 7.1%
  - Annual membership
  - First Watch/Pulse Point

- Facilities has increased $46,764 or 7.9%
  - Vacant Property Maintenance

- Fleet Maintenance has increased $24,182 or of 3.4%

- Logistics has increased $148,382 or 22.1%
  - PPE and uniform costs due to hiring new personnel
  - 1 staff position for half year per Accommodation

- Information Systems has increased $46,775 or 5.2%

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- Software Contracts

- Employee Health Benefits has decreased $75,264 or 1.9%

Public Comments
There were no public comments.

Chief Pennington thanked Executive Director Ganem for the budget presentation and added that there was a lot of folks that participated in the budget process and he thanked the Administrative Team, Business Operations Team, Finance Team and Operations Members.

Commissioner Gates thanked everyone that was involved in the budget process a lot of hours have gone into this process.

Meeting adjourned at 1055 hours.

_____ _____
CHAIR/COMMISSIONER VICE CHAIR/COMMISSIONER

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COMMISSIONER COMMISSIONER

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COMMISSIONER

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BOARD SECRETARY

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SOUTH KING FIRE & RESCUE

KING COUNTY, WASHINGTON

RESOLUTION NO. 600

A RESOLUTION of the Board of Fire Commissioners of South King Fire & Rescue (aka KCFPD #39), King County, Washington, Delegating Authority to the Fire Chief and Executive Director to Enter into Contracts and Other Obligations

WHEREAS, Resolution 600 rescinds Resolution 569 which was adopted by the Board of Fire Commissioners on December 27, 2019;

WHEREAS, RCW 52.14.010 provides that the affairs of the District shall be managed by the Board of Commissioners, and heretofore the Board has delegated some authority to the Fire Chief of the District to obligate the District subject to ratification by the Board of any such actions; and

WHEREAS, The Board of Commissioners now wishes to delegate specific authority to the Fire Chief and Executive Director to enter into agreements and contracts, whether for purchase of equipment, materials, or supplies, or for small public works projects, and/or for services of various kinds needed by the District, up to an amount certain and under specified limitations;

NOW THEREFORE BE IT RESOLVED:

1. The Board of Commissioners finds it would be appropriate to delegate a certain amount of contracting authority to the Fire Chief and Executive Director in the interest of efficiency and to further effective day to day governing of the District.

2. The Board therefore delegates to the Fire Chief and Executive Director the full authority to enter into agreements, contracts and other binding obligations, (not including any such legal agreements or instruments that by statute or law can only be executed by the Board itself), including contracts for the purchase of equipment, materials, or supplies, small public works contracts and agreements for services such as professional service. Any agreement, contract or other binding obligation over $50,000 will require a co-signature by the Fire Chief, Executive Director, or an Assistant Chief.

3. The District's Fire Chief and his administrative staff are hereby authorized and directed to report any such contracts, agreements, or obligations to the Board of Commissioners, entered into under this resolution during the previous month.

ADOPTED by the Board of Fire Commissioners of South King Fire & Rescue, King County, Washington, at a regular meeting this 23rd day of November 2021, with the following Commissioners being present and voting.

_____ _____

CHAIR/COMMISSIONER VICE CHAIR/COMMISSIONER

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COMMISSIONER

COMMISSIONER

COMMISSIONER

ATTEST:

Board Secretary

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Resolution No. 600



SOUTH KING FIRE & RESCUE

2022

OPERATING AND CAPITAL BUDGETS

Presented November 23rd, 2021

2022 BUDGET
EXECUTIVE SUMMARY

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 for service. Significant economic development continues to increase emergency responses, placing additional stresses on the District. With ambitious growth plans for the foreseeable future, the Administration will conduct an analysis in 2022 to determine the true impacts of development (driven by the county and cities) with the objective being to ensure revenue and resources are adequate to meet these increased demands.

In addition to growth, the global pandemic continued to be a factor in 2021. District resources were stretched thin as COVID-19 related activities took front and center. Daily exposure tracking, ever-changing workplace protection requirements, including masking and social distancing wore on District personnel. The monitoring and reporting of COVID activities increased the workloads of an already understaffed support team. And of most significance, a vaccine mandate for healthcare providers (Governor's Proclamation 21-14) interrupted District planning and budgeting. The mandate consumed much of the Administration and Union's time, as the impacts to labor were bargained. Operationally, firefighter fatigue set in as many first responders worked additional hours at King County sponsored COVID Test and Vaccination sites. Under the circumstances, the 2022 budget objectives were adjusted to address the impacts of the mandate on the District and service to the community.

Prior to the budget development process, the Administration presented the results of a 10-year cashflow and reserve fund analysis. The review determined the Capital and Contingency fund balances were flat and only grew by earned interest. The "minimum" reserve goals set a decade ago, are not sufficient when compared to the District's monthly expenditures and annual budget. In 2018, the General Fund balance reached its lowest point over the entire period analyzed, many years after the recession and recovery. Furthermore, increased monthly expenditures, and participation with Federal, State, and Local agencies (COVID, Wildland Fires, FEMA deployments, etc.), require the District to cover additional expenses before reimbursements are received. This process can take months

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and may even extend fiscal years. Floating additional, unbudgeted costs, requires the General Fund balance to grow beyond what was acceptable in the past.

To address these findings, the Administration will make a recommendation to the Board of Commissioners to establish new fund balance thresholds, along with annual contributions, to ensure reserves are sufficient.

Of notable significance, the District was awarded a Department of Commerce Grant in 2020 to be used towards a new fire boat. In 2021, the District received the grant in the amount of **$727,750**, which was applied towards a boat purchase. Also in 2021, the District received a FEMA Grant award for **$129,824** for the replacement of aging SCBA Compressor Fill Stations.
Finally, the District expects to receive **$1,048,037** in COVID related reimbursements from PPE, sanitation equipment, and overtime costs incurred in 2021.

The Administration is pleased to present the 2022 budget which includes maintaining seven (7) fire stations staffed with engine companies (each staffed with one officer and two firefighters). Three (3) fire stations will be staffed with aid cars (each staffed with one officer and one firefighter). This is a reduction of one (1) aid car from the 2021 Budget and is due to a reduction in the minimum staffing count, caused by resignations and retirements, mostly a result of the vaccination mandate. This reduction also coincides with the temporary closure of Station 65 for construction. The District is actively hiring and anticipates adequate staffing levels to return, along with the fourth (4) aid car by 2023.

All firefighters and officers are emergency medical technicians who are also defibrillator (AED) certified. AED units are maintained on all emergency response apparatus. This is critical to our emergency response standard of cover as call volumes are expected to continue to increase. The District consistently responds to over 20,000 emergency responses annually.

The expense side of the budget reflects an **7.97%** increase in total operating costs. Increases for 2022 are driven mostly by increases in personnel costs and new positions. The budget funds ten (10) firefighter positions to replace eight (8) existing positions; staffing temporarily reduced by retirements and resignations due to the vaccine mandate. Two (2) vacant positions in the Fire Marshal's Office are currently filled with accommodated members no longer eligible to provide healthcare. One (1) additional accommodation was created and assigned to the Logistics Division to provide temporary assistance. All three (3) accommodations were bargained with Local #2024 and are set to expire 6 months from Oct. 18th, 2021. The budget also includes three (3) administrative positions to be filled to support the growing needs of the District.

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In addition, the expense budget funds a portion of the seven-year partnership with Valley Regional Fire Authority (VRFA), Enumclaw Fire, and District #44 for the CARES program.

On the revenue side, the District will collect a maximum of **6%** (over the previous year levy) allowed per the multi-year lid lift levy approved by voters in 2018. Due to improving property values, the district levy rate will drop below the statutory limit of $1.50 per $1,000 of assessed property valuation - determined by the King County Assessor's Office. Property taxes on existing parcels are estimated at **$33,044,041** and new construction at **$150,336** for a combined 2022 property tax revenue of **$33,312,901**. This equates to a **6%** increase or **$1,870,417** over 2021's ACTUAL levied amount ($31,173,624). Prior year re-levied taxes are estimated at **$118,524** and are included in the total.

In August 2020, voters approved a four-year Maintenance and Operations (M&O) levy to replace an expiring levy. For collection in 2021 thru 2024, the M&O augments revenues by **$3.75 million** a year to support increases to the services provided by the District. Specifically, the M&O helps to fund the District's Capital Improvement Plan (CIP). It is a critical funding source that provides for the timely replacement of aging equipment and infrastructure. Capital projects costs were **$2,168,689** in 2021 and **$1,856,801** as presented for 2022.

Total revenues for 2022, including the M&O levy, are projected at **$41,889,059.** This equates to an overall increase of **6.43%** driven by property tax increases, the M&O, 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.

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OPERATING BUDGET

Total operating expenses for 2022 are budgeted at **$38,480,209.** This amount is an increase from 2021's budget by **7.97%** or **$2,840,394** for the upcoming fiscal year.

Cost increases related to personnel include:

- Ten (10) firefighter positions, eight (8) to replace retirements and resignations; plus, two (2) additional firefighters to help with Operations staffing.
- Funding for two (2) vacant Fire Marshal office positions currently occupied with accommodated members.
- The hiring of one (1) Human Resources Generalist to add immediate support and succession planning to the HR Division.
- Funding for one (1) Deputy Chief to assist in the restructure of administrative projects and build in succession.
- Funding for one (1) Communication Specialist to assist the Administration with content development and outreach including annual reports & filings required by RCW, newsletters, etc.
- All represented contract personnel will receive a cost-of-living increase of **3.30%** established at for the Seattle, Tacoma, and Bremerton area CPI-W (comparing 1st half 2020 with 1st half 2021).
    - Per two (2) Local #2024 collective bargaining agreements; and
    - One (1) Local #2024 expiring collective bargaining agreement (exp. 12/31/2021) for which the district will maintain the status quo with respect to wages during the negotiation of a successor contract. This budget anticipates that the COLA for 2022 will be approximately 3.30%, consistent with the applicable CBAs and in accordance with an MOU or CBA to be negotiated during 2022.
- Qualified non-contract personnel shall also receive a **3.30%** cost of living adjustment.

Other projects, initiatives, and budget increases include:

- Increased costs for legal services.
- Funding for labor negotiations for the expiring Firefighter Contract.
- Funding for District policy and compliance services.
- Funding for HR recruitment initiatives.
- Funding for a Diversity, Equity, and Inclusion Program.
- Continued funding for a Consultant/Legislative Advocate to assist in securing Grants and other funding opportunities.
- Funding for the Strategic Planning process in 2022.
- Funding for an Accreditation process.

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- Funding for South King Fire Training Consortium and associated programs for first responders.
- Funding for annual cleanup and maintenance of District owned vacant properties.
- Increased costs for goods and services, including fuel and utilities, driven by market conditions and current supply chains issues.

The total operating budget expenses for 2022 are shown below as compared with 2021:

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TOTAL DISTRICT EXPENSES	2021	2022	VARIANCE	
DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
REGULAR HOURS	428,120	437,870	9,751	2.3%
OVERTIME HOURS	24,325	27,834	3,509	14.4%
TOTAL PAID HOURS	452,445	465,704	13,260	2.9%
WELLNESS INCENTIVE	193,500	193,500	0	0.0%
HOLIDAY SELL-BACKS	435,450	435,450	0	0.0%
REGULAR SALARIES	20,246,796	21,390,057	1,143,260	5.6%
OVERTIME SALARIES	1,708,115	2,115,920	407,805	23.9%
PREMIUM/SPECIALTY/ACTING PAY	221,499	225,509	4,009	1.8%
TOTAL SALARIES	22,805,361	24,360,436	1,555,075	6.8%
TOTAL EMPLOYEE LEAVE CASH OUT	100,000	100,000	0	0.0%
TOTAL EMPLOYEE HEALTH BENEFITS	5,232,392	5,788,246	555,854	10.6%
TOTAL EMPLOYEE RELATED PROGRAMS	32,300	38,800	6,500	20.1%
TOTAL EMPLOYEE NON-MEDICAL BENEFITS	3,022,659	3,128,213	105,554	3.5%
TOTAL EMPLOYEE BENEFITS	8,287,350	8,955,259	667,908	8.1%
MISCELLANEOUS SUPPLIES	506,325	538,705	32,380	6.4%
REPAIR PARTS	170,850	162,950	-7,900	-4.6%
SMALL EQUIPMENT	153,880	182,830	28,950	18.8%
TOTAL EQUIP- & SUPPLIES	831,055	884,485	53,430	6.4%
TRAINING - TUITION/REGISTRATIONS/FEES	245,250	277,336	32,086	13.1%
RENTAL SERVICES	3,200	3,200	0	0.0%
MAINTENANCE SERVICES	369,704	375,384	5,680	1.5%
MISCELLANEOUS SERVICES	918,643	1,223,881	305,238	33.2%
CONTRACT SERVICES	1,112,885	1,182,182	69,297	6.2%
TOTAL PURCHASED SERVICES	2,649,682	3,061,983	412,301	15.6%
TOTAL DEBT SERVICE	0	0	0	-
TOTAL CONTINGENCY	100,000	100,000	0	0.0%
TOTAL ELECTIONS	150,000	200,000	50,000	33.3%
TOTAL ELECTION COSTS	150,000	200,000	50,000	33.3%
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	9,920	180	1.8%
TOTAL COMMISSIONER EXPENSES	75,366	75,546	180	0.2%
TOTAL FUEL & LUBE	120,000	130,000	10,000	8.3%
TOTAL INSURANCE	205,000	238,000	33,000	16.1%
TOTAL UTILITIES	322,500	356,000	33,500	10.4%
TOTAL DISTRICT EXPENSES	**35,639,814**	**38,480,209**	**2,840,394**	**7.97%**

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CAPITAL BUDGET

The Capital Improvement Plan has identified the following purchases for 2022:

CAPITAL PROJECTS SUMMARY	
TOTAL STAFF VEHICLE:	**$331,000**
6 Division & Motor pool Vehicle Replacements	
TOTAL EMERGENCY APPARATUS:	**$400,000**
Heavy Rescue Unit - Down payment on 10 year lease to own	
TOTAL OPERATIONS EQUIPMENT:	**$219,997**
Hazmat Equipment @ 4k, High Pressure Hose @ 42k, PPE- Particulate Hoods for FF's @ 40k, Defibrillator Replacements @ $90.9k (1 year of 3 year payment), SCBA Cleaners @43k	
TOTAL INFORMATION SYSTEMS:	**$417,252**
Desktop Computing @ 15k, Mobile Computing @ 45k, Application Software @ 25k, Major Program Software @ 115k, EMS Tablet Replacements @ 165k, Battery Backup @ 10k, Commissioner Meeting System @ 22.5k, Misc. Technology @ 19.7k	
TOTAL STATION 63:	**$1,000**
Fencing Privacy/Security Slats	
TOTAL STATION 64:	**$12,000**
Ladder Exhaust Retro @ 12k	
TOTAL STATION 67:	**$13,500**
Shop WC Repair @ 3.5k, Sidewalk Repairs & Tree Removal @ 10k	
TOTAL STATION 60:	**$130,000**
Canopy Shed @ 10k, Gate Automation @ 10k, Storage Mezzanine @ 95k, Shop Dust Extractor @ 15k	
TOTAL MISC. EQUIPMENT & EXPENSES:	**$332,051**
Cares Vehicle Package @ 25k, Fuel Monitoring System Add-on @ 2.5k, Knox Box Key System Replacement @ 47k, PSERN Radio Upgrade @ 122.5k, Accreditation Program (Software/System) @ 135k	
TOTAL	**$ 1,856,801**

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The capital budget reflects **$1,856,801** in necessary projects and equipment. The 2022 budget will also include two capital contributions into the Capital Reserve Fund for use in subsequent years:

- **$704,063** – Required by Commissioner Resolution #591 adopted 12/29/2020 to refund one (1) of two (2) Fire Engines expensed out of Capital in 2021.
- **$250,000** – Capital Fund Contribution

Other capital expenses are being borne by the remaining $39 million General Obligation Bond approved by the citizens in 2015. Ongoing bond projects were delayed in 2020 and 2021 due to COVID-19.

In October 2021, the Board of Commissioners awarded a bid to commence safety improvements at Station 65. Construction will begin in November of 2021 and is expected to be completed mid-2022.

The remaining Bond Fund balance at the end of 2021 is projected to be: **$1,922,148**. It is expected to be fully exhausted in 2022 and will complete most of the bond projects originally included in the voter-approved measure.

The two (2) incomplete projects include Station 62 (Headquarter Fire Station) and Station 68 (Training). The Administration is currently evaluating options to fund these projects without the use of additional bonds or increases to taxpayers.

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PROJECTED REVENUES

A detailed breakout of the 2022 projected revenues is shown on the following page. Property taxes are based upon a projected Assessed Valuation (AV) of **$23,669,505,158**

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

The estimated fire levy rate in 2022 is:

$1.40742 per $1,000 of AV – Regular Property Tax
$ .15838 per $1,000 of AV – Maintenance & Operations Levy
$. 12 per $1,000 of AV – Safety Improvement Bond

$1.6858 per $1,000 of AV = Total Fire Levy Rate

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SOUTH KING FIRE & RESCUE	
2022 REVENUES	
PROPERTY TAXES	33,312,901
MAINTENANCE & OPERATIONS LEVY (M&O)	**3,750,000**
KCEMS BASIC LIFE/BLS/CORE/QI/MIH SERVICES	2,422,633
KCEMS MEDIC ONE RENT / FUEL	35,000
VALLEY REGIONAL CONTRACT	979,605
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	136,590
INTEREST EARNED	200,000
CELLULAR SITE LEASES	190,000
SALE OF SURPLUS EQUIPMENT	0
JUDGEMENTS & SETTLEMENTS	16,200
MAGELLAN RX REBATES	60,000
MISCELLANEOUS REVENUE	50,000
TOTAL REVENUES	**41,889,059**

TAX REVENUE REQUEST FOR 2022	
BASE TAXES	33,044,041
DELINQUENT TAX ADJUSTMENT	0
PRIOR YEAR LEVY ADJUSTMENTS	118,524
NEW CONSTRUCTION	150,336
TOTAL TAX REVENUE AVAILABLE	**33,312,901**

AVAILABLE FUNDING, EXPENSES & RESERVES	
TAX REVENUES	33,312,901
MAINTENANCE & OPERATIONS LEVY (M&O)	**3,750,000**
OTHER REVENUES	4,826,157
TOTAL REVENUES	**41,889,059**
TOTAL OPERATING EXPENSES	38,480,209
CAPITAL - PROJECTS	1,856,801
CAPITAL - RESERVE CONTRIBUTION	250,000
CAPITAL - REQUIRED BY RESOLUTION	704,063
CONTINGENCY - RESERVE CONTRIBUTION	250,000
BUDGET BALANCE/SURPLUS	**347,986**

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PROJECTED BALANCE SHEET INFORMATION

The following information summarizes revenues, expenses, and fund balances. January 1, 2022, balances are based upon current budget projections. These are estimates and will vary when actual year-end revenue and expense numbers become available.

A previous minimum goal of maintaining $8,000,000 in combined "General Fund, Unreserved, Fund Accounts, and Reserve Accounts" is no longer relevant and applicable. Per the recommendation of the Administration, the Board of Commissioners has established a goal of maintaining the following minimum balance thresholds:

- **General Fund:** Ten (10) percent or $3,848,020 (equivalent)
- **Contingency Cash Fund:** Eight (8) percent or $3,540,179 (equivalent)
- **Capital Fund:** Fifteen (15) percent or $5,772,031 (equivalent)
- **Employee Medical Reserve Fund:** Set by State Requirement
- **LEOFF 1 Medical Fund:** $1,000,000

  Note: Percentages are based off the total annual operating expense budget. The Administration will develop a plan and timeline for meeting fund balance thresholds based on projected revenues and expenses.

PROJECTED FUND BALANCES OF JANUARY 2022	
GENERAL FUND ACCOUNT	13,743,174
CAPITAL FUND	4,504,240
CONTINGENCY CASH FUND	2,000,828
EMPLOYEE MEDICAL RESERVE	1,277,203
LEOFF 1 MEDICAL LTC / LEOFF 2 SICK LEAVE FUND	1,105,216
TOTAL OF RESERVES AND CASH	**22,133,830**

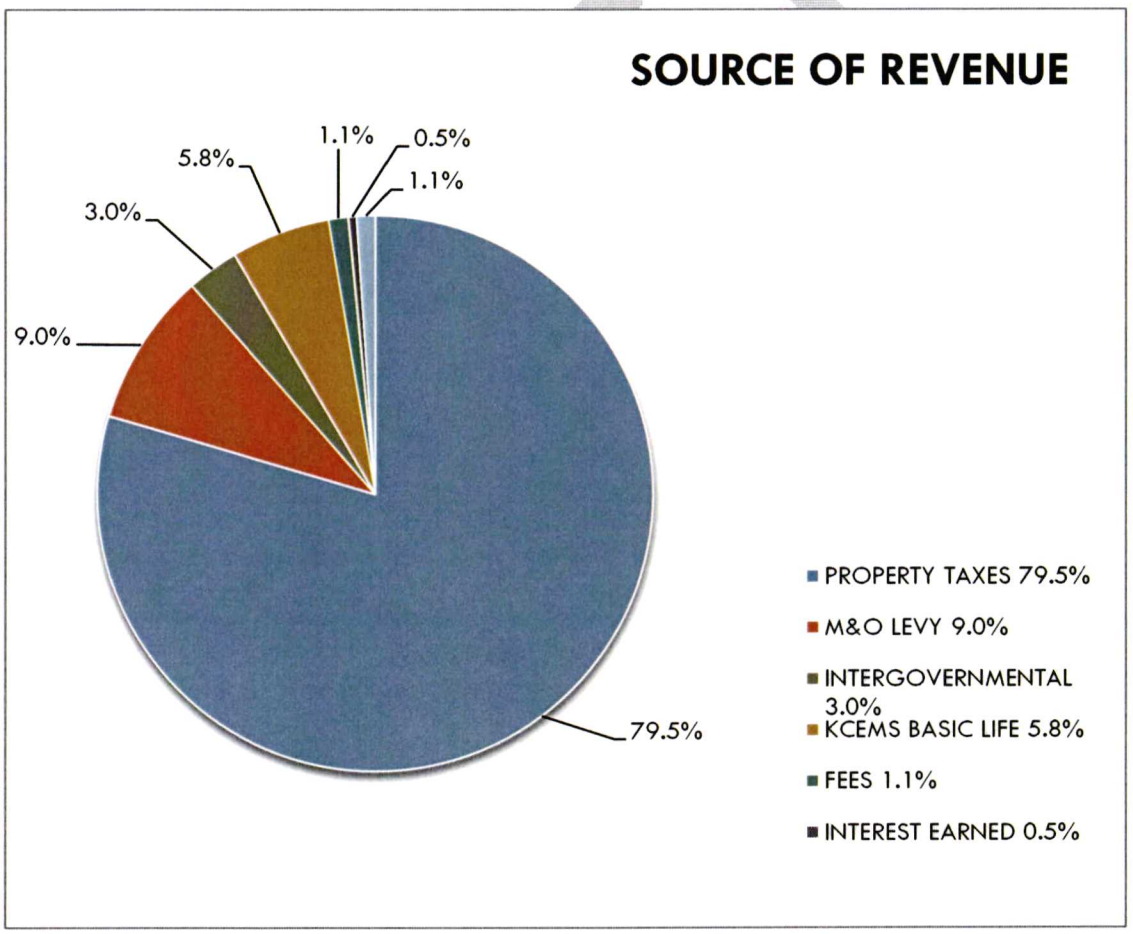
PROJECTED FUND BALANCES AS OF JANUARY 2023	
GENERAL FUND ACCOUNT	TBD
CAPITAL FUND	5,458,303
CONTINGENCY CASH FUND	2,250,828
EMPLOYEE MEDICAL RESERVE	1,277,203
LEOFF 1 MEDICAL LTC / LEOFF 2 SICK LEAVE FUND	1,105,216
TOTAL OF RESERVES	**10,091,550**

The General Funds available as of January 2022 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.

The Capital Fund & Contingency Cash Fund provides a funding stream and proper cash flow to assist in sustaining operations during lean economic times.

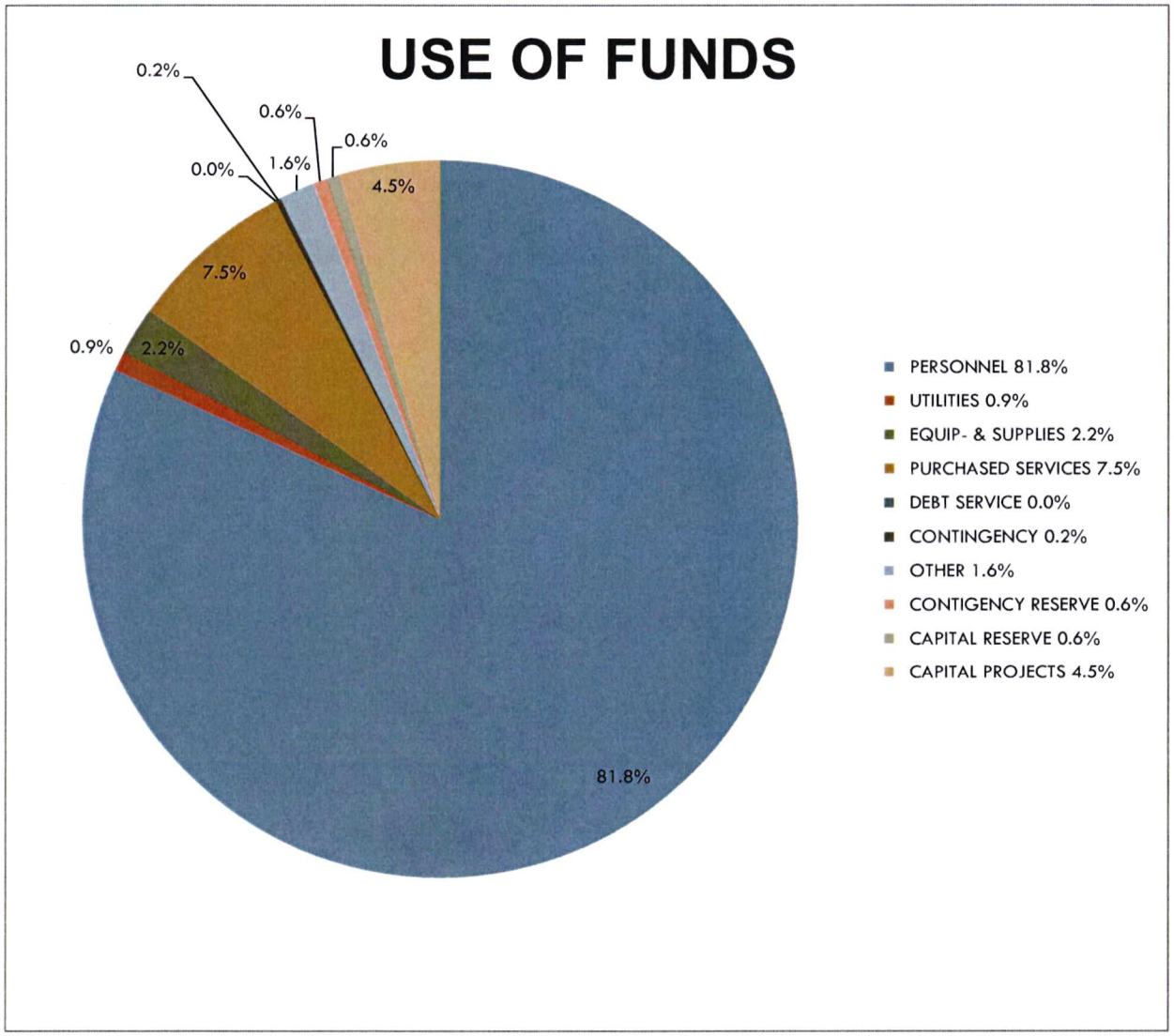
SOURCES OF FUNDS

Property taxes remain the primary source of funding for South King Fire & Rescue at **79.5%**. This is 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 is **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

Most funds are allocated to personnel at **81.8%**. This is to be expected since we are a service provider. It is important to note, personnel costs reflected here are significantly lower than presented in budgets older than 2021. This change and the chart below reflect the reinstatement of the Capital Improvement Plan (Capital Projects), and annual allocations to Capital & Contingency Reserves.



DIVISIONAL OPERATING BUDGETS

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		2021	2022	VARIANCE	
ACCT CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
DIVISION:	LEGISLATIVE - COMMISSIONERS	2021	2022	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	6,180	180	3.0%
511-60-49-602	MEETINGS	240	240	0	0.0%
	TOTAL COMM- PLANNING	9,740	9,920	180	1.8%
511-60-40	**TOTAL COMMISSIONER PLANNING**	**9,740**	**9,920**	**180**	**1.8%**
	TOTAL COMMISSIONER EXPENSES	**75,366**	**75,546**	**180**	**0.2%**

DIVISION:	LEGISLATIVE - ELECTION COSTS	2021	2022	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
511-70-51-512	ELECTIONS	150,000	200,000	50,000	33.3%
	TOTAL ELECTIONS	150,000	200,000	50,000	33.3%
511-70-50	**TOTAL ELECTION COSTS**	**150,000**	**200,000**	**50,000**	**33.3%**

DIVISION:	FINANCIAL AND RECORDS SERVICES	2021	2022	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	2021	2022	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**	**-**

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DIVISION:	GENERAL	2021	2022	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522-05-10-111	EMPLOYEE LEAVE CASH OUT	100,000	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	13,800	13,800	0	0.0%
522-05-21-164	EMPLOYEE RECOGNITION	18,500	25,000	6,500	35.1%
	TOTAL EMPLOYEE RELATED PROGRAMS	32,300	38,800	6,500	20.1%
522-05-20	**TOTAL BENEFITS**	**32,300**	**38,800**	**6,500**	**20.1%**
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	15,000	12,000	-3,000	-20.0%
522-05-31-306	EMERGENCY MANAGEMENT SUPPLIES	6,000	6,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	36,500	33,500	-3,000	-8.2%
522-05-32-381	FUEL	120,000	130,000	10,000	8.3%
	TOTAL FUEL	120,000	130,000	10,000	8.3%
522-05-35-460	HOUSEWARES - STATION 60	300	300	0	0.0%
522-05-35-461	HOUSEWARES - STATION 61	300	300	0	0.0%
522-05-35-462	HOUSEWARES - STATION 62	500	500	0	0.0%
522-05-35-463	HOUSEWARES - STATION 63	500	500	0	0.0%
522-05-35-464	HOUSEWARES - STATION 64	500	500	0	0.0%
522-05-35-465	HOUSEWARES - STATION 65	300	300	0	0.0%
522-05-35-466	HOUSEWARES - STATION 66	300	300	0	0.0%
522-05-35-467	HOUSEWARES - STATION 67	500	500	0	0.0%
522-05-35-468	HOUSEWARES - STATION 68	0	0	0	-
522-05-35-469	HOUSEWARES - ADMIN/BIZOPS	300	300	0	0.0%
522-05-35-470	HOUSEWARES - CITY HALL	300	300	0	0.0%
	TOTAL HOUSEWARES	3,800	3,800	0	0.0%
522-05-30	**TOTAL EQUIP- & SUPPLIES**	**160,300**	**167,300**	**7,000**	**4.4%**
522-05-41-574	ATTORNEY/LEGAL	150,000	200,000	50,000	33.3%
522-05-41-575	NEGOTIATIONS	50,000	50,000	0	0.0%
522-05-41-576	HR - DEI PROGRAM	0	123,916	123,916	-
522-05-41-578	HR - HIRING/TESTING/INVESTIGATION	25,000	25,000	0	0.0%
522-05-41-579	HR - RECRUITMENT	25,000	25,000	0	
522-05-41-593	CONSULTANTS	83,000	108,000	25,000	30.1%
522-05-41-602	PLANNING	10,000	10,000	0	0.0%
522-05-41-615	HR - COMPLIANCE, POLICIES	30,000	30,000	0	0.0%
522-05-41-616	HR - SUBSCRIPTION SERVICES	5,800	5,800	0	0.0%
522-05-42-579	POSTAGE	30,000	40,000	10,000	33.3%
522-05-44-580	ADVERTISING (MEETING, BID, ETC)	1,000	1,000	0	0.0%
522-05-44-584	NEWSLETTERS & PUBLICATIONS	20,600	20,600	0	0.0%
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	0	0	0	-
522-05-49-607	EMERGENCY MANAGEMENT/CERT SUPPORT	12,000	12,000	0	0.0%
522-05-49-691	SERVICE FEES	21,500	21,500	0	0.0%
522-05-49-761	VEHICLE CLEANING SERVICES	2,170	2,170	0	0.0%
522-05-49-762	JANITORIAL SERVICES	10,000	10,000	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	496,070	704,986	208,916	42.1%
522-05-46-641	INS-/CASUALTY & LIAB-	180,000	213,000	33,000	18.3%
522-05-46-642	INS-/LIFE & ACCIDENT	25,000	25,000	0	0.0%
522-05-46-643	EMPLOYMENT SECURITY	0	0	0	-
	TOTAL INSURANCE	205,000	238,000	33,000	16.1%
522-05-47-671	ELECTRICITY	112,000	120,000	8,000	7.1%
522-05-47-672	NATURAL GAS	50,000	55,000	5,000	10.0%
522-05-47-673	SEWER TREATMENT	0	0	0	-
522-05-47-674	TELEPHONE	60,000	60,000	0	0.0%
522-05-47-675	WASTE DISPOSAL	32,000	42,000	10,000	31.3%
522-05-47-676	WATER/SEWER	27,500	30,000	2,500	9.1%
522-05-47-677	SURFACE WATER MANAGEMENT	27,000	31,000	4,000	14.8%
522-05-47-679	INTERNET CONNECTION	14,000	18,000	4,000	28.6%
	TOTAL UTILITIES	322,500	356,000	33,500	10.4%
522-05-40	**TOTAL PURCHASED SERVICES**	**1,023,570**	**1,298,986**	**275,416**	**26.9%**
522-05-49	**TOTAL DEBT SERVICE**	**0**	**0**	**0**	-
522-05-50-791	CONTINGENCY	100,000	100,000	0	0.0%
522-05-50	**TOTAL CONTINGENCY**	**100,000**	**100,000**	**0**	**0.0%**
	TOTAL GENERAL	**1,416,170**	**1,705,086**	**288,916**	**20.4%**

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DIVISION:	ADMINISTRATION	2021	2022	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	10,398	12,478	2,080	20.0%
	OVERTIME HOURS	0	0	0	-
	TOTAL PAID HOURS	10,398	12,478	2,080	20.0%
522-10-10-101	HOLIDAY / VACATION SELL-BACKS	11,200	11,200	0	0.0%
522-10-10-102	REGULAR SALARIES	928,946	1,144,839	215,893	23.2%
522-10-10-103	OVERTIME SALARIES	0	0	0	-
522-10-10-109	WELLNESS INCENTIVE	0	0	0	-
522-10-10	**TOTAL SALARIES**	**940,146**	**1,156,039**	**215,893**	**23.0%**
522-10-20-131	LIFE INSURANCE	2,373	2,387	14	0.6%
522-10-20-132	LABOR & INDUSTRIES	9,082	11,510	2,428	26.7%
522-10-20-133	MEDICAL/DENTAL	0	0	0	-
522-10-20-134	PENSIONS FULL TIME	72,005	80,559	8,554	11.9%
522-10-20-136	DEFERRED COMPENSATION	20,280	25,138	4,858	24.0%
522-10-20-138	MEDICARE	10,977	14,086	3,109	28.3%
522-10-20-139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	114,717	133,680	18,963	16.5%
522-10-20	**TOTAL BENEFITS**	**114,717**	**133,680**	**18,963**	**16.5%**
	TOTAL MISCELLANEOUS SUPPLIES	0	0	0	-
522-10-35-416	FURNITURE & FURNISHINGS	500	5,000	4,500	900.0%
	TOTAL SMALL EQUIPMENT	0	5,000	5,000	-
522-10-30	**TOTAL EQUIP- & SUPPLIES**	**0**	**5,000**	**5,000**	**-**
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522-10-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	30,000	30,000	0	0.0%
522-10-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	30,000	30,000	0	0.0%
522-10-48-701	MISC- EQUIP- MAINTENANCE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522-10-40	**TOTAL PURCHASED SERVICES**	**30,000**	**30,000**	**0**	**0.0%**
	TOTAL ADMINISTRATION	**1,084,863**	**1,324,718**	**239,855**	**22.1%**

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DIVISION:	BUSINESS OPERATIONS	2021	2022	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	16,357	18,437	2,080	12.7%
	OVERTIME HOURS	720	588	-132	-18.3%
	TOTAL PAID HOURS	17,077	19,025	1,948	11.4%
522-15-10-101	HOLIDAY / VACATION SELL-BACKS	6,000	6,000	0	0.0%
522-15-10-102	REGULAR SALARIES	776,684	827,909	51,226	6.6%
522-15-10-103	OVERTIME SALARIES	54,705	46,688	-8,016	-14.7%
522-15-10-109	WELLNESS INCENTIVE	2,000	2,000	0	0.0%
522-15-10	**TOTAL SALARIES**	**839,388**	**882,598**	**43,210**	**5.1%**
522-15-20-131	LIFE INSURANCE	2,013	1,754	-258	-12.8%
522-15-20-132	LABOR & INDUSTRIES	1,903	2,247	344	18.1%
522-15-20-133	MEDICAL/DENTAL	0	0	0	-
522-15-20-134	PENSIONS FULL TIME	89,227	83,340	-5,886	-6.6%
522-15-20-136	DEFERRED COMPENSATION	28,392	33,517	5,125	18.1%
522-15-20-138	MEDICARE	10,093	10,780	687	6.8%
522-15-20-139	SOCIAL SECURITY	5,647	5,813	166	2.9%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	137,274	137,452	178	0.1%
522-15-20	**TOTAL BENEFITS**	**137,274**	**137,452**	**178**	**0.1%**
522-15-31-276	GIS PROGRAM - COMPLEX MAPS	5,000	5,000	0	0.0%
522-15-31-277	BUSINESS SUPPLIES	0	3,000	3,000	-
	TOTAL MISCELLANEOUS SUPPLIES	5,000	8,000	3,000	60.0%
522-15-35-416	FURNITURE & FURNISHINGS	0	5,000	5,000	-
	TOTAL SMALL EQUIPMENT	0	5,000	5,000	-
522-15-30	**TOTAL EQUIP- & SUPPLIES**	**0**	**13,000**	**13,000**	**-**
522-15-41-593	CONSULTANTS	10,000	10,000	0	
	TOTAL MISCELLANEOUS SERVICES	10,000	10,000	0	0.0%
522-15-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	16,000	20,000	4,000	25.0%
522-15-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	16,000	20,000	4,000	25.0%
522-15-48-701	MISC- EQUIP- MAINTENANCE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522-15-40	**TOTAL PURCHASED SERVICES**	**26,000**	**30,000**	**4,000**	**15.4%**
	TOTAL BUSINESS OPERATIONS	**1,007,663**	**1,063,050**	**55,387**	**5.5%**

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DIVISION:	OPERATIONS	2021	2022	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	333,328	335,800	2,472	0.7%
	TRAINING OVERTIME HOURS	0	0	0	-
	MEETINGS/COMMITTEES OVERTIME HOURS	0	150	150	-
	RESPONSE OVERTIME HOURS	18,500	22,000	3,500	18.9%
	TOTAL PAID HOURS	351,828	357,950	6,122	1.7%
522-20-10-101	HOLIDAY / VACATION SELL-BACKS	400,000	400,000	0	0.0%
522-20-10-102	REGULAR SALARIES	14,692,053	15,397,062	705,009	4.8%
522-20-10-103	OVERTIME - RESPONSE	1,223,791	1,505,550	281,759	23.0%
522-20-10-104	OVERTIME - TRAINING	0	35,000	35,000	-
522-20-10-105	OVERTIME - MEETINGS/COMMITTEES/PROGRAMS	0	63,165	63,165	-
522-20-10-106	ACTING PAY	100,000	100,000	0	0.0%
522-20-10-107	PREMIUM/SPECIALTY PAY	24,300	25,102	802	3.3%
522-20-10-109	WELLNESS INCENTIVE/PRM	185,000	185,000	0	0.0%
522-20-10	**TOTAL SALARIES**	**16,625,144**	**17,710,878**	**1,085,734**	**6.5%**
522-20-20-131	LIFE INSURANCE	38,363	32,805	-5,557	-14.5%
522-20-20-132	LABOR & INDUSTRIES	389,804	381,442	-8,363	-2.1%
522-20-20-134	PENSIONS FULL TIME	902,517	952,829	50,312	5.6%
522-20-20-136	DEFERRED COMPENSATION	546,499	576,978	30,478	5.6%
522-20-20-138	MEDICARE	215,765	229,004	13,239	6.1%
522-20-20-139	SOCIAL SECURITY				
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	2,092,949	2,173,057	80,109	3.8%
522-20-20	**TOTAL BENEFITS**	**2,092,949**	**2,173,057**	**80,109**	**3.8%**
522-20-31-270	MATERIAL (PROP PROT)	0	0	0	-
522-20-31-303	ACCIDENTS	0	5,000	5,000	-
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	10,000	5,000	100.0%
		0	0	0	-
	TOTAL REPAIR PARTS	0	0	0	-
522-20-35-410	REHAB SUPPLIES	2,000	2,000	0	0.0%
522-20-35-413	SWIMMER EQUIPMENT	5,650	5,650	0	0.0%
	TOTAL SMALL EQUIPMENT	7,650	7,650	0	0.0%
522-20-30	**TOTAL EQUIP- & SUPPLIES**	**12,650**	**17,650**	**5,000**	**39.5%**
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522-20-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	80,000	80,000	0	0.0%
522-20-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	80,000	80,000	0	0.0%
522-20-44-xxx	*FUTURE CATEGORY*	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
					-
		0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
					-
522-20-49-614	VALLEYCOM DISPATCHING	812,403	832,000	19,597	2.4%
	TOTAL CONTRACT SERVICES	812,403	832,000	19,597	8-8%
522-20-40	**TOTAL PURCHASED SERVICES**	**892,403**	**912,000**	**19,597**	**2.2%**
	TOTAL OPERATIONS	**19,623,145**	**20,813,586**	**1,190,440**	**6.1%**

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DIVISION:	BATTALION CHIEFS	2021	2022	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	9,888	9,888	0	0.0%
	OVERTIME HOURS	1,420	1,700	280	19.7%
	TOTAL PAID HOURS	11,308	11,588	280	2.5%
522-21-10-101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-
522-21-10-102	REGULAR SALARIES	643,945	665,195	21,250	3.3%
522-21-10-103	OVERTIME SALARIES	138,714	171,546	32,832	23.7%
522-21-10-109	WELLNESS INCENTIVE	0	0	0	-
522-21-10	**TOTAL SALARIES**	**782,659**	**836,741**	**54,082**	**6.9%**
522-21-20-131	LIFE INSURANCE	1,655	1,391	-264	-15.9%
522-21-20-132	LABOR & INDUSTRIES	11,550	11,056	-493	-4.3%
522-21-20-134	PENSIONS FULL TIME	42,501	45,235	2,735	6.4%
522-21-20-136	DEFERRED COMPENSATION	16,224	16,758	535	3.3%
522-21-20-138	MEDICARE	9,572	9,888	316	3.3%
522-21-20-139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	81,502	84,330	2,828	3.5%
522-21-20	**TOTAL BENEFITS**	**81,502**	**84,330**	**2,828**	**3.5%**
	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	0	-
522-21-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	8,000	8,000	0	0.0%
522-21-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	8,000	8,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522-21-40	**TOTAL PURCHASED SERVICES**	**8,000**	**8,000**	**0**	**0.0%**
	TOTAL BATTALION CHIEFS	**872,160**	**929,071**	**56,911**	**6.5%**

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DIVISION:	EMS	2021	2022	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	0	0	0	-
	TOTAL PAID HOURS	0	0	0	-
522-24-10-101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-
522-24-10-102	REGULAR SALARIES	0	0	0	-
522-24-10-103	OVERTIME SALARIES	0	0	0	-
522-24-10	**TOTAL SALARIES**	**0**	**0**	**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	0	0	0	-
522-24-20-136	DEFERRED COMPENSATION	0	0	0	-
522-24-20-138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	0	0	0	-
522-24-20	**TOTAL BENEFITS**	**0**	**0**	**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	0	0	0	-
	TOTAL SMALL EQUIPMENT	0	0	0	-
522-24-30	**TOTAL EQUIP- & SUPPLIES**	**0**	**0**	**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	30,000	30,000	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	30,000	30,000	0	0.0%
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**	**30,000**	**30,000**	**0**	**0.0%**
	TOTAL EMS	**30,000**	**30,000**	**0**	**0.0%**

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DIVISION:	RESCUE	2021	2022	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	764	540	-224	-29.3%
	RESPONSE OVERTIME HOURS	180	180	0	0.0%
	TOTAL OVERTIME HOURS	944	720	-224	-23.7%
	TOTAL PAID HOURS	944	720	-224	-23.7%
522-22-10-103	OVERTIME SALARIES	62,446	49,273	-13,174	-21.1%
522-22-10-107	PREMIUM PAY	32,400	33,469	1,069	3.3%
522-22-10	**TOTAL SALARIES**	**94,846**	**82,741**	**-12,105**	**-12.8%**
522-22-20-134	PENSIONS FULL TIME	5,046	4,385	-661	-13.1%
522-22-20-138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	5,046	4,385	-661	-13.1%
522-22-20	**TOTAL BENEFITS**	**5,046**	**4,385**	**-661**	**-13.1%**
522-22-35-431	RESCUE EQUIP	15,000	20,000	5,000	33.3%
	TOTAL SMALL EQUIPMENT	15,000	20,000	5,000	33.3%
522-22-30	**TOTAL EQUIP- & SUPPLIES**	**15,000**	**20,000**	**5,000**	**33.3%**
522-22-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	11,000	18,000	7,000	63.6%
522-22-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	11,000	18,000	7,000	63.6%
522-22-48-701	MISC- EQUIP- MAINTENANCE	500	1,000	500	100.0%
	TOTAL MAINTENANCE SERVICES	500	1,000	500	100.0%
522-22-40	**TOTAL PURCHASED SERVICES**	**11,500**	**19,000**	**7,500**	**65.2%**
	TOTAL RESCUE:	**126,392**	**126,127**	**-265**	**-0.2%**

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DIVISION:	MARINE	2021	2022	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	25,402	26,279	877	3.5%
522-27-10-107	PREMIUM PAY	32,400	33,469	1,069	3.3%
522-27-10	**TOTAL SALARIES**	**57,802**	**59,748**	**1,946**	**3.4%**
522-27-20-134	PENSIONS FULL TIME	1,351	1,393	41	3.1%
522-27-20-138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,351	1,393	41	3.1%
522-27-20	**TOTAL BENEFITS**	**1,351**	**1,393**	**41**	**3.1%**
522-27-35-431	MARINE EQUIP	10,400	10,400	0	0.0%
	TOTAL SMALL EQUIPMENT	10,400	10,400	0	0.0%
522-27-30	**TOTAL EQUIP- & SUPPLIES**	**10,400**	**10,400**	**0**	**0.0%**
522-27-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	1,500	14,000	12,500	833.3%
522-27-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	1,500	14,000	12,500	833.3%
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**	**15,600**	**12,500**	**403.2%**
	TOTAL MARINE:	**72,653**	**87,140**	**14,487**	**19.9%**

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DIVISION:	HAZARDOUS MATERIALS	2021	2022	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	29,900	30,932	1,032	3.5%
522-25-10-107	PREMIUM PAY	32,400	33,469	1,069	3.3%
522-25-10	**TOTAL SALARIES**	**62,300**	**64,401**	**2,101**	**3.4%**
522-25-20-134	PENSIONS FULL TIME	1,591	1,639	49	3.1%
522-25-20-138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,591	1,639	49	3.1%
522-25-20	**TOTAL BENEFITS**	**1,591**	**1,639**	**49**	**3.1%**
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-	**94,671**	**96,821**	**2,150**	**2.3%**

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DIVISION:	HEALTH & SAFETY	2021	2022	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	475	320	-155	-32.6%
	TOTAL PAID HOURS	475	320	-155	-32.6%
522-23-10-102	REGULAR SALARIES	0	0	0	-
522-23-10-103	OVERTIME SALARIES	31,422	21,899	-9,523	-30.3%
522-23-10	**TOTAL SALARIES**	**31,422**	**21,899**	**-9,523**	**-30.3%**
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	0	-11,000	-100.0%
522-23-21-166	PRE-SCREEN CLINICS	10,000	40,000	30,000	300.0%
522-23-21-167	MEDICAL EXAMS (WELLNESS)	91,000	61,000	-30,000	-33.0%
522-23-21-169	MEDICAL EXAMS (DUTY FITNESS)	2,000	2,000	0	0.0%
522-23-21-170	PEER SUPPORT OFFSITE CLINICS	0	12,500	12,500	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	114,000	103,000	-11,000	-9.6%
522-23-20	**TOTAL BENEFITS**	**114,000**	**115,500**	**1,500**	**1.3%**
522-23-31-328	EQUIP/REPAIR PARTS	2,000	0	-2,000	-100.0%
522-23-35-432	GYM EQUIPMENT	8,000	8,000	0	0.0%
	TOTAL REPAIR PARTS	10,000	8,000	-2,000	-20.0%
522-23-30	**TOTAL EQUIP- & SUPPLIES**	**10,000**	**8,000**	**-2,000**	**-20.0%**
522-23-41-587	INSTRUCTORS (OUTSIDE)	0	0	0	-
522-23-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	0	21,000	21,000	-
522-23-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
522-23-48-701	FITNESS EQUIP- MAINTENANCE	5,800	7,800	2,000	34.5%
	TOTAL MISCELLANEOUS SERVICES	5,800	30,550	24,750	426.7%
522-23-40	**TOTAL PURCHASED SERVICES**	**5,800**	**30,550**	**24,750**	**426.7%**
	TOTAL HEALTH & SAFETY	**161,222**	**175,949**	**14,727**	**9.1%**

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DIVISION:	FIRE MARSHAL OFFICE	2021	2022	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	16,637	18,716	2,080	12.5%
	OVERTIME HOURS	100	100	0	0.0%
	TOTAL PAID HOURS	16,737	18,816	2,080	12.4%
522-30-10-101	HOLIDAY / VACATION SELL-BACKS	5,700	5,700	0	0.0%
522-30-10-102	REGULAR SALARIES	1,142,878	1,143,466	588	0.1%
522-30-10-103	OVERTIME SALARIES	8,601	8,551	-51	-0.6%
522-30-10-109	WELLNESS INCENTIVE	0	0	0	-
522-30-10	**TOTAL SALARIES**	**1,157,179**	**1,157,717**	**537**	**0.0%**
522-30-20-131	LIFE INSURANCE	2,950	2,409	-541	-18.3%
522-30-20-132	LABOR & INDUSTRIES	23,310	22,339	-970	-4.2%
522-30-20-133	MEDICAL/DENTAL	0	0	0	-
522-30-20-134	PENSIONS FULL TIME	68,505	67,238	-1,267	-1.8%
522-30-20-136	DEFERRED COMPENSATION	36,504	37,707	1,203	3.3%
522-30-20-138	MEDICARE	14,291	14,225	-66	-0.5%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	145,560	143,919	-1,641	-1.1%
522-30-20	**TOTAL BENEFITS**	**145,560**	**143,919**	**-1,641**	**-1.1%**
522-30-31-279	CODE BOOKS	4,000	4,140	140	3.5%
522-30-31-281	REFERENCE BOOKS	500	515	15	3.0%
522-30-31-283	SUPRA BOXES	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	4,500	4,655	155	3.4%
522-30-35-416	FURNITURE & FURNISHINGS	300	300	0	0.0%
522-30-35-420	PHOTO & DIGITAL EQUIPMENT	1,000	1,000	0	0.0%
522-30-35-434	INVESTIGATION EQUIPMENT	1,000	1,000	0	0.0%
	TOTAL SMALL EQUIPMENT	2,300	2,300	0	0.0%
522-30-30	**TOTAL EQUIP- & SUPPLIES**	**6,800**	**6,955**	**155**	**2.3%**
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	55,287	86,400	31,113	56.3%
	TOTAL MISCELLANEOUS SERVICES	55,287	86,400	31,113	56.3%
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**	**80,427**	**111,540**	**31,113**	**38.7%**
	TOTAL FIRE MARSHAL OFFICE	**1,389,966**	**1,420,130**	**30,164**	**2.2%**

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DIVISION:	COMMUNITY AFFAIRS	2021	2022	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	2,080	2,080	0	0.0%
	OVERTIME HOURS	190	240	50	26.3%
	TOTAL PAID HOURS	2,270	2,320	50	2.2%
522-35-10-101	HOLIDAY / VACATION SELL-BACKS	1,200	1,200	0	0.0%
522-35-10-102	REGULAR SALARIES	131,624	138,059	6,435	4.9%
522-35-10-103	OVERTIME SALARIES	12,569	29,424	16,856	134.1%
522-35-10-109	WELLNESS INCENTIVE	0	0	0	-
522-35-10	**TOTAL SALARIES**	**145,393**	**168,683**	**23,291**	**16.0%**
522-35-20-131	LIFE INSURANCE	340	290	-50	-14.8%
522-35-20-132	LABOR & INDUSTRIES	2,887	2,764	-123	-4.3%
522-35-20-133	MEDICAL/DENTAL	0	0	0	-
522-35-20-134	PENSIONS FULL TIME	7,887	9,099	1,212	15.4%
522-35-20-136	DEFERRED COMPENSATION	4,056	4,190	134	3.3%
522-35-20-138	MEDICARE	2,150	2,489	340	15.8%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	17,320	18,831	1,511	8.7%
522-35-20	**TOTAL BENEFITS**	**17,320**	**18,831**	**1,511**	**8.7%**
522-35-31-278	AUDIO/VISUAL AIDS	1,000	3,000	2,000	200.0%
522-35-31-286	EDUCATIONAL PROGRAM SUPPLIES	10,000	14,000	4,000	40.0%
	TOTAL MISCELLANEOUS SUPPLIES	11,000	17,000	6,000	54.5%
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**	**17,050**	**6,000**	**54.3%**
522-35-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	5,250	6,750	1,500	28.6%
522-35-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	5,250	6,750	1,500	28.6%
522-35-41-597	EDUCATIONAL PROGRAMS/SOCIAL MEDIA	1,000	1,000	0	0.0%
522-35-41-608	CPR / FIRST AID	0	0	0	-
522-35-41-613	CERT PROGRAM	0	0	0	-
522-35-44-580	ADVERTISING	0	2,950	2,950	-
522-35-44-603	SPECIAL PROGRAMS	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	1,000	3,950	2,950	295.0%
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**	**6,525**	**10,975**	**4,450**	**68.2%**
	TOTAL COMMUNITY AFFAIRS	**180,287**	**215,540**	**35,252**	**19.6%**

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DIVISION:	CARES	2021	2022	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	7,799	7,799	0	0.0%
	OVERTIME HOURS	300	300	0	0.0%
	TOTAL PAID HOURS	8,099	8,099	0	0.0%
522-36-10-101	HOLIDAY / VACATION SELL-BACKS	1,200	1,200	0	0.0%
522-36-10-102	REGULAR SALARIES	370,934	387,358	16,424	4.4%
522-36-10-103	OVERTIME SALARIES	21,233	22,198	965	4.5%
522-36-10-109	WELLNESS INCENTIVE	0	0	0	-
522-36-10	**TOTAL SALARIES**	**393,367**	**410,756**	**17,389**	**4.4%**
522-36-20-131	LIFE INSURANCE	963	820	-142	-14.8%
522-36-20-132	LABOR & INDUSTRIES	3,517	3,444	-73	-2.1%
522-36-20-133	MEDICAL/DENTAL	0	0	0	-
522-36-20-134	PENSIONS FULL TIME	36,956	35,059	-1,898	-5.1%
522-36-20-136	DEFERRED COMPENSATION	14,449	14,926	476	3.3%
522-36-20-138	MEDICARE	5,896	6,155	259	4.4%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	61,781	60,404	-1,378	-2.2%
522-36-20	**TOTAL BENEFITS**	**61,781**	**60,404**	**-1,378**	**-2.2%**
	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	11,200	11,536	336	3.0%
522-36-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	11,200	11,536	336	3.0%
522-36-44-603	SPECIAL PROGRAMS	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522-36-40	**TOTAL PURCHASED SERVICES**	**11,200**	**11,536**	**336**	**3.0%**
	TOTAL CARES	**466,399**	**482,746**	**16,347**	**3.5%**

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DIVISION:	TRAINING	2021	2022	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	2,000	2,000	0	0.0%
522-40-10-102	REGULAR SALARIES	411,072	424,637	13,565	3.3%
522-40-10-103	OVERTIME SALARIES	69,184	71,467	2,283	3.3%
522-40-10-109	WELLNESS INCENTIVE	2,800	2,800	0	0.0%
522-40-10	**TOTAL SALARIES**	**485,056**	**500,904**	**15,849**	**3.3%**
522-40-20-131	LIFE INSURANCE	1,060	891	-169	-15.9%
522-40-20-132	LABOR & INDUSTRIES	8,662	8,292	-370	-4.3%
522-40-20-133	MEDICAL/DENTAL	0	0	0	-
522-40-20-134	PENSIONS FULL TIME	26,197	26,960	763	2.9%
522-40-20-136	DEFERRED COMPENSATION	12,168	12,569	401	3.3%
522-40-20-138	MEDICARE	6,077	6,279	203	3.3%
522-40-20-139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	54,164	54,992	828	1.5%
522-40-20	**TOTAL BENEFITS**	**54,164**	**54,992**	**828**	**1.5%**
522-40-31-261	MISC- SUPPLIES	0	0	0	-
522-40-31-277	AUDIO/VISUAL FILMS/SOFTWARE	0	0	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	0	-
522-40-31-326	MISC REPAIR PARTS	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	5,000	5,000	0	0.0%
522-40-35-416	FURNITURE & FURNISHINGS	0	0	0	-
522-40-35-417	OFFICE MACHINES	0	0	0	-
522-40-35-421	AUDIO/VISUAL EQUIP	2,000	2,000	0	0.0%
	TOTAL SMALL EQUIPMENT	2,000	2,000	0	0.0%
522-40-30	**TOTAL EQUIP- & SUPPLIES**	**7,000**	**7,000**	**0**	**0.0%**
522-40-41-587	INSTRUCTORS (OUTSIDE)	0	0	0	-
522-40-41-588	MISC REIMBURSABLE TRAINING	0	0	0	-
522-40-41-589	SKFTC - ANNUAL MEMBERSHIP (CONSORTIUM)	116,503	150,202	33,699	28.9%
522-40-41-591	SKFTC - TACTICAL ATHLETE/REBOUND	50,375	50,375	0	0.0%
522-40-41-592	SKFTC - FIRST WATCH/PULSE POINT	31,000	34,810	3,810	12.3%
	TOTAL MISCELLANEOUS SERVICES	197,878	235,387	37,509	19.0%
522-40-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	18,000	18,000	0	0.0%
522-40-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	18,000	18,000	0	0.0%
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**	**217,578**	**255,087**	**37,509**	**17.2%**
	TOTAL TRAINING	**763,798**	**817,983**	**54,185**	**7.1%**

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DIVISION:	FACILITIES	2021	2022	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	4,159	4,159	0	0.0%
	OVERTIME HOURS	80	80	0	0.0%
	TOTAL PAID HOURS	4,239	4,239	0	0.0%
522-50-10-101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-
522-50-10-102	REGULAR SALARIES	183,092	188,760	5,668	3.1%
522-50-10-103	OVERTIME SALARIES	5,283	5,446	164	3.1%
522-50-10-109	WELLNESS INCENTIVE	500	500	0	0.0%
522-50-10	**TOTAL SALARIES**	**188,875**	**194,706**	**5,831**	**3.1%**
522-50-20-131	LIFE INSURANCE	478	402	-76	-15.8%
522-50-20-132	LABOR & INDUSTRIES	3,881	3,583	-298	-7.7%
522-50-20-133	MEDICAL/DENTAL	0	0	0	-
522-50-20-134	PENSIONS FULL TIME	22,812	20,765	-2,047	-9.0%
522-50-20-136	DEFERRED COMPENSATION	8,112	8,379	267	3.3%
522-50-20-138	MEDICARE	2,772	2,859	86	3.1%
522-50-20-139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	38,055	35,988	-2,067	-5.4%
522-50-20	**TOTAL BENEFITS**	**38,055**	**35,988**	**-2,067**	**-5.4%**
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%
522-50-31-291	ELECTRICAL SUPPLIES	6,000	6,000	0	0.0%
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	7,800	7,800	0	0.0%
522-50-31-295	NUTS/BOLTS/SCREWS	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	87,600	62,600	-25,000	-28.5%
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**	**65,850**	**65,850**	**0**	**0.0%**
522-50-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	6,000	6,000	0	0.0%
522-50-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	6,000	6,000	0	0.0%
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%
522-50-48-731	FUELING STATIONS	563	3,000	2,437	432.9%
522-50-48-732	GENERATORS	6,000	6,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	112,389	115,389	3,000	2.7%
522-50-49-752	HVAC CONTRACT	81,500	81,500	0	0.0%
522-50-49-762	JANITORIAL SERVICES	0	0	0	-
522-50-49-758	GROUNDS MAINT- CONTRACT	70,000	70,000	0	0.0%
522-50-49-759	VACANT PROPERTY MAINTENANCE	0	34,700	34,700	-
	TOTAL CONTRACT SERVICES	151,500	186,200	34,700	22.9%
522-50-40	**TOTAL PURCHASED SERVICES**	**272,889**	**310,589**	**37,700**	**13.8%**
	TOTAL FACILITIES	**590,669**	**607,133**	**16,464**	**2.8%**

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DIVISION:	FLEET MAINTENANCE	2021	2022	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	2,000	2,000	0	0.0%
522-60-10-102	REGULAR SALARIES	376,035	389,736	13,701	3.6%
522-60-10-103	OVERTIME SALARIES	4,068	4,217	148	3.6%
522-60-10-109	WELLNESS INCENTIVE	2,200	2,200	0	0.0%
522-60-10	**TOTAL SALARIES**	**384,303**	**398,153**	**13,849**	**3.6%**
522-60-20-131	LIFE INSURANCE	978	830	-147	-15.1%
522-60-20-132	LABOR & INDUSTRIES	7,762	7,166	-596	-7.7%
522-60-20-133	MEDICAL/DENTAL	0	0	0	-
522-60-20-134	PENSIONS FULL TIME	46,014	42,098	-3,916	-8.5%
522-60-20-136	DEFERRED COMPENSATION	16,224	16,758	535	3.3%
522-60-20-138	MEDICARE	5,628	5,834	206	3.7%
522-60-20-139	SOCIAL SECURITY				
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	76,605	72,687	-3,918	-5.1%
522-60-20	**TOTAL BENEFITS**	**76,605**	**72,687**	**-3,918**	**-5.1%**
522-60-31-272	UNIFORMS	2,000	2,000	0	0.0%
522-60-31-275	OFFICE SUPPLIES	0	0	0	-
522-60-31-299	CLEANERS & FLUIDS	3,200	3,200	0	0.0%
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	12,600	12,600	0	0.0%
522-60-31-326	MISC- REPAIR PARTS	6,000	7,000	1,000	16.7%
522-60-31-333	AID CAR PARTS	5,000	5,000	0	0.0%
522-60-31-334	BATTERIES/AUTOMOTIVE	4,500	5,500	1,000	22.2%
522-60-31-335	LADDER TRUCK PARTS	15,000	15,000	0	0.0%
522-60-31-336	PUMPER PARTS	63,000	63,000	0	0.0%
522-60-31-337	STAFF VEHICLE PARTS	6,000	7,000	1,000	16.7%
522-60-31-338	TIRES/RIM	27,000	27,000	0	0.0%
522-60-31-345	MARINE PARTS	4,000	4,000	0	0.0%
	TOTAL REPAIR PARTS	130,500	133,500	3,000	2.3%
522-60-35-423	SHOP TOOLS	8,000	12,000	4,000	50.0%
	TOTAL SMALL EQUIPMENT	8,000	12,000	4,000	50.0%
522-60-30	**TOTAL EQUIP- & SUPPLIES**	**151,100**	**158,100**	**7,000**	**4.6%**
					-
522-60-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	13,250	6,000	-7,250	-54.7%
522-60-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	14,000	14,000	-
	TOTAL OUTSIDE TRAINING	13,250	20,000	6,750	50.9%
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	2,000	2,500	500	25.0%
522-60-48-701	MISC- EQUIP- MAINTENANCE	10,000	10,000	0	0.0%
522-60-48-725	OPTICOM EMITTERS	0	0	0	-
522-60-48-726	TIRE REPAIR AND ALIGNMENT	0	0	0	-
522-60-48-727	VEHICLE/MAINT	52,000	52,000	0	0.0%
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	12,000	12,000	0	0.0%
522-60-48-738	ACCIDENT REPAIRS	4,000	4,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	80,500	81,000	500	0.6%
522-60-40	**TOTAL PURCHASED SERVICES**	**97,750**	**105,000**	**7,250**	**7.4%**
	TOTAL FLEET MAINTENANCE	**709,758**	**733,940**	**24,182**	**3.4%**

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DIVISION:	LOGISTICS	2021	2022	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	3,639	4,679	1,040	28.6%
	OVERTIME HOURS	60	60	0	0.0%
	TOTAL PAID HOURS	3,699	4,739	1,040	28.1%
522-70-10-101	HOLIDAY / VACATION SELL-BACKS	3,150	3,150	0	0.0%
522-70-10-102	REGULAR SALARIES	154,724	218,428	63,704	41.2%
522-70-10-103	OVERTIME SALARIES	6,047	6,246	200	3.3%
522-70-10-109	WELLNESS INCENTIVE	0	0	0	-
522-70-10	**TOTAL SALARIES**	**163,921**	**227,825**	**63,904**	**39.0%**
522-70-20-131	LIFE INSURANCE	360	432	72	20.1%
522-70-20-132	LABOR & INDUSTRIES	264	3,028	2,764	1047.0%
522-70-20-133	MEDICAL/DENTAL	0	0	0	-
522-70-20-134	PENSIONS FULL TIME	270	3,633	3,363	1247.0%
522-70-20-136	DEFERRED COMPENSATION	4,056	8,379	4,323	106.6%
522-70-20-138	MEDICARE	0	0	0	-
522-70-20-139	SOCIAL SECURITY			0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	4,950	15,472	10,523	212.6%
522-70-20	**TOTAL BENEFITS**	**4,950**	**15,472**	**10,523**	**212.6%**
522-70-31-261	MISC- SUPPLIES	2,050	2,050	0	0.0%
522-70-31-262	BATTERIES	3,075	3,200	125	4.1%
522-70-31-264	PERSONAL PROTECTION EQUIPMENT (PPE)	153,750	160,000	6,250	4.1%
522-70-31-266	EXTINGUISHERS & SUPPLIES	600	600	0	0.0%
522-70-31-271	MEDICAL SUPPLIES	53,000	75,000	22,000	41.5%
522-70-31-272	UNIFORMS	87,650	95,000	7,350	8.4%
522-70-31-274	PASSPORT	2,000	2,500	500	25.0%
522-70-31-282	DEFIBRILLATOR SUPPLIES	0	0	0	-
522-50-31-290	CLEANING & SANITATION	25,000	35,000	10,000	40.0%
	TOTAL MISCELLANEOUS SUPPLIES	327,125	373,350	46,225	14.1%
522-70-31-328	EQUIP- REPAIR PARTS	1,200	1,400	200	16.7%
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	3,000	500	20.0%
	TOTAL REPAIR PARTS	18,750	9,850	-8,900	-47.5%
522-70-35-411	FIREFIGHTING EQUIP	48,000	50,000	2,000	4.2%
522-70-35-412	HAND TOOLS	1,000	1,250	250	25.0%
522-70-35-413	WILDLAND EQUIP	0	5,800	5,800	-
522-70-35-414	MEDICAL EQUIPMENT	15,600	17,500	1,900	12.2%
522-70-35-423	SHOP TOOLS	1,500	1,500	0	0.0%
	TOTAL SMALL EQUIPMENT	66,100	76,050	9,950	15.1%
522-70-30	**TOTAL EQUIP- & SUPPLIES**	**386,975**	**459,250**	**72,275**	**18.7%**
					-
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%
522-70-42-579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522-70-48-701	MISC.- EQUIP/REPAIR	3,000	7,000	4,000	133.3%
522-70-48-704	EXTINGUISHER REPAIRS / SERVICE	7,000	7,500	500	7.1%
522-70-48-705	HOSE REPAIR/TESTING	15,000	15,000	0	0.0%
522-70-48-706	PPE REPAIR/SEWING	20,000	35,000	15,000	75.0%
522-70-48-707	SCBA / COMPRESSOR REPAIR	38,000	38,000	0	0.0%
522-70-49-572	INFECTIOUS WASTE DISPOSAL	800	900	100	12.5%
522-70-49-612	MEDICAL GASES	10,450	12,000	1,550	14.8%
522-70-49-751	DEFIB SERVICE CONTRACT	29,070	0	-29,070	-100.0%
	TOTAL MAINTENANCE SERVICES	113,720	115,400	1,680	1.5%
522-70-40	**TOTAL PURCHASED SERVICES**	**114,720**	**116,400**	**1,680**	**1.5%**
	TOTAL LOGISTICS	**670,565**	**818,947**	**148,382**	**22.1%**

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DIVISION:	INFO & COMMUNICATIONS	2021	2022	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	9,278	9,278	0	0.0%
	OVERTIME HOURS	240	280	40	16.7%
	TOTAL PAID HOURS	9,518	9,558	40	0.4%
522-85-10-101	HOLIDAY / VACATION SELL-BACKS	3,000	3,000	0	0.0%
522-85-10-102	REGULAR SALARIES	434,810	464,607	29,797	6.9%
522-85-10-103	OVERTIME SALARIES	14,751	18,040	3,289	22.3%
522-85-10-109	WELLNESS INCENTIVE	1,000	1,000	0	0.0%
522-85-10	**TOTAL SALARIES**	**453,561**	**486,647**	**33,086**	**7.3%**
522-85-20-131	LIFE INSURANCE	1,130	981	-149	-13.2%
522-85-20-132	LABOR & INDUSTRIES	1,056	1,124	67	6.4%
522-85-20-133	MEDICAL/DENTAL	0	0	0	-
522-85-20-134	PENSIONS FULL TIME	47,396	45,158	-2,238	-4.7%
522-85-20-136	DEFERRED COMPENSATION	16,224	16,758	535	3.3%
522-85-20-138	MEDICARE	6,540	6,980	440	6.7%
522-85-20-139	SOCIAL SECURITY	3,448	3,483	34	1.0%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	75,795	74,484	-1,311	-1.7%
522-85-20	**TOTAL BENEFITS**	**75,795**	**74,484**	**-1,311**	**-1.7%**
522-85-31-275	OFFICE SUPPLIES				
522-85-31-297	TECHNOLOGY SUPPLIES	12,000	12,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	12,000	12,000	0	0.0%
522-85-31-339	RADIO REPAIR PARTS	3,000	3,000	0	0.0%
522-85-31-340	BATTERIES	3,000	3,000	0	0.0%
522-85-31-341	NETWORK INFRASTRUCTURE PARTS	3,200	3,200	0	0.0%
522-85-31-342	COMPUTER 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**	**36,100**	**36,100**	**0**	**0.0%**
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)	3,240	3,240	0	
522-85-41-571	MOBILE DATA CONNECTIVITY	29,000	29,000	0	0.0%
522-85-41-592	SOFTWARE CUSTOMIZATION	0	0	0	-
522-85-41-594	INTERNET CONNECTION	0	0	0	-
522-85-42-579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	117,608	117,608	0	0.0%
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	20,000	20,000	0	0.0%
522-85-48-736	RADIO MAINTENANCE	5,000	5,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	49,830	49,830	0	0.0%
522-85-49-755	SOFTWARE CONTRACTS	120,715	135,715	15,000	12.4%
522-85-49-756	SECURITY ACCESS CONTROL CONTRACTS	10,000	10,000	0	0.0%
522-85-49-757	OFFICE EQUIPMENT CONTRACTS	18,267	18,267	0	0.0%
	TOTAL CONTRACT SERVICES	148,982	163,982	15,000	10.1%
522-85-40	**TOTAL PURCHASED SERVICES**	**337,720**	**352,720**	**15,000**	**4.4%**
	TOTAL INFO SYSTEMS	**903,176**	**949,951**	**46,775**	**5.2%**

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DIVISION:	EMPLOYEE HEALTH BENEFITS	2021	2022	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522-95-20-180	CLAIM PAYMENTS	3,460,293	3,861,096	400,803	11.6%
522-95-20-181	TPA EXPENSES	125,489	113,149	-12,340	-9.8%
522-95-20-182	BROKER FEES	35,820	35,460	-360	-1.0%
522-95-20-183	STOP LOSS INSURANCE	863,215	1,035,550	172,335	20.0%
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	213,000	196,500	-16,500	-7.7%
	TOTAL SELF-INSURANCE	4,702,818	5,246,755	543,937	11.6%
522-95-20-188	DENTAL	304,574	316,490	11,917	3.9%
	TOTAL DENTAL	304,574	316,490	11,917	3.9%
					-
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**	**5,232,392**	**5,788,246**	**555,854**	**10.6%**

Note: The 2021 Medical Claim projections above were supplied after the 2021 budget adoption. The chart below reflects the actual projected 2021 Claims against the projected 2022 Claims. As presented below, the District anticipates a -1.9% reduction in claims for 2022.

DIVISION:	EMPLOYEE HEALTH BENEFITS	2021	2022	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522-95-20-180	CLAIM PAYMENTS	3,936,360	3,861,096	-75,264	-1.9%

Adjusting the claims difference above also changes the Total Self-Insurance Variance from 11.6% to approximately 8%.

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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.

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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.
522-05-41-576	HR - DEI PROGRAM	Costs associated with Diversity, Equity, and Inclusion Program.
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, POLICIES	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.

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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 - Desks, Chairs, Ergonomics
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.
522-15-31-277	BUSINESS SUPPLIES	Misc. Supplies for Finance, HR, Data, Records Divisions.
522-15-35-416	FURNITURE & FURNISHINGS	Misc. Furnishings - Desks, Chairs, Ergonomics
522-15-41-593	CONSULTANTS	Cost for consultants utilized for initiatives and 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	

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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/COMMITTEES/PROGRAMS	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.
522-20-31-303	ACCIDENTS	Costs associated with accidents below insurance deductible.
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.

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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.

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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	PRE-SCREEN CLINICS	Employee vaccinations
522-23-21-167	MEDICAL EXAMS (WELLNESS)	Employee Health/Wellness/Fitness initiative.
522-23-21-169	MEDICAL EXAMS (DUTY FITNESS)	Employee return to work exams.
522-23-21-170	PEER SUPPORT OFFSITE CLINICS	Employee support program.
522-23-31-328	EQUIP/REPAIR PARTS	Fitness equipment repair based on historical.
522-23-35-432	GYM EQUIPMENT	Treadmills, weights, equipment.
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	FITNESS EQUIP- MAINTENANCE	Physical fitness equipment maintenance.

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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.

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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.
522-35-44-580	ADVERTISING	Social media and local publication ads and notices.
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	

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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/PULSE POINT	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.

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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.
522-50-31-291	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.
522-50-48-731	FUELING STATIONS	Repairs for fuel stations.
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.
522-50-49-759	VACANT PROPERTY MAINTENANCE	Costs to maintain vacant property - code enforcement.

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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.

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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.
522-50-31-290	CLEANING & SANITATION	Station supplies (toilet paper/paper towels/soap).
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
522-70-35-413	WILDLAND EQUIP	Equipment for wildland fires/deployments.
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.
522-70-48-704	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	SCBA / COMPRESSOR REPAIR	Repairs and servicing of SCBA equipment, compressors 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.

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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.

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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.

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SOUTH KING FIRE AND RESCUE

KING COUNTY, WASHINGTON

RESOLUTION NO. 601

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 2022.

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 2021 is approximately **$23,669,505,158**.

WHEREAS, the Board of Commissioners in the course of considering the budget for 2022 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, 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 for a one (1) year period, coupled with specified increases of up to 6% 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

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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 2021, collected in the year 2022, shall be six (6) percent, as specified by the multi-year lid lift, 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 2022 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 2021, collected in 2022, for South King Fire and Rescue in such amount as deemed necessary and appropriate, and as set forth in this 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; the amount of that levy shall be **$2,532,493.17**.

FURTHER, BE IT RESOLVED THAT:

1. The 2022 Operating Expenditure Budget (for the Current Expense Fund) of the fire district will be **$38,480,209**.

   The 2022 Capital Expenditure Budget of the fire district will be **$1,856,801**.

   The 2022 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 2021, collected in 2022, for South King Fire and Rescue as follows:

   A) Regular Property Tax Levy, including new construction, in an amount of approximately **$33,194,377** (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 **$2,532,493.17**.

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D) In addition, approximately **$118,524** 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. **$37,062,901** to the Current Expense Fund of said District (Regular Levy plus Excess Levy and Refunds).

   B. **$2,532,493.17** 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 23rd day of November 2021, with the following Commissioners being present and voting.

_____ _____

CHAIRMAN/COMMISSIONER VICE CHAIR/COMMISSIONER

_____ _____

COMMISSIONER COMMISSIONER

_____

COMMISSIONER

ATTEST:

_____

Secretary

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SOUTH KING FIRE AND RESCUE
KING COUNTY, WASHINGTON

RESOLUTION NO. 602

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 November 16th, 2021, to consider the District's revenue sources and current expense budget for the 2022 calendar year, pursuant to RCW 84.55.120; and

WHEREAS, the Board of Commissioners in the course of considering the budget for 2022 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 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 for a one (1) year period, coupled with specified increases of up to 6% 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 2021 property tax levy to be collected in 2022 in the amount of **$33,194,377**. This represents a dollar increase of **$1,870,417** over 2021 or an increase of **6.00%**, 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 **$118,524** in refunds are requested to be re-levied.

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ADOPTED at a regular meeting of the Board of Commissioners of South King Fire and Rescue this 23rd day of November 2021, with the following Commissioners being present and voting.

_____	_____
CHAIRMAN/COMMISSIONER	VICE CHAIR/COMMISSIONER
_____	_____
COMMISSIONER	COMMISSIONER
_____	
COMMISSIONER	

ATTEST:

_____

Secretary

Resolution #602

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