



SOUTH KING FIRE & RESCUE

2015

OPERATING AND CAPITAL BUDGETS

*Adopted
October 28, 2014*

2015 BUDGET INTRODUCTION

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

The 2015 budget signifies the second year since 2009 that assessed values have actually stabilized. Reductions from 2010 through 2013 reflected over \$7 million in lost revenues, or a 28% loss of funding, as compared with 2009. This resulted in reduced services including the closure of an Aid Car, reductions in firefighter and civilian staff positions through retirements and direct layoffs, the reduction and eventual closure of the Public Education Division in its entirety, reductions in Fleet and Facilities staffing, and negotiations with Labor relative to contract concessions during the worst of the recession. The members of South King Fire & Rescue have learned to try and do more with less, or at least to try and maintain services with reduced funding and staffing. In 2014, and now heading into 2015, we appear to have turned the corner in a positive manner.

While not yet returning to levels previously seen in 2008 and 2009, the district has seen growth in its operations staff to a level which reopened one previously closed aid car (Aid 64 east of the freeway) on July 1st, 2013, and allowed for maintaining the firefighting staff without further reductions through attrition or layoffs. This is critical as call volumes continue to increase, with projections reaching well over 17,500 emergency responses by the end of 2015 (compared with response levels at or near 16,000 just a few years ago). The ability to leverage SAFER Federal Grant funding to hire firefighters during 2013 and 2014 improved staffing levels at a time when emergency responses have been increasing dramatically (the projection for the end of 2014 shows South King Fire & Rescue eclipsing the 17,000 emergency response mark for the first time in our history). For the citizens of the South King Fire & Rescue service area, this has provided a huge improvement in emergency response levels, as well as working to maintain the Class 2 insurance rating the community has enjoyed since 2005.

The expense side of the budget for 2015 maintains all positions funded through a combination of the maintenance and operations levy and the SAFER Grants. It makes up for the **loss** of SAFER Grant funding in 2015, covering the \$1.5 million reduction in federal funding that helped bolster staffing in 2013 and 2014. It also includes a cost of living increase for all personnel established at 2% for the Seattle, Tacoma, and Bremerton area (comparing 1st half 2013 with 1st half 2014, CPI-W). The expense side of the budget reflects a 6.02% increase in total operating costs.

On the revenue side, this budget reflects maintaining the statutory limit of \$1.50 per \$1,000 of assessed valuation as is available to fire districts. This will be the second year since 2009, as stated earlier, that the District will not face another decline in property values. We have used a 15.16% increase in Assessed Valuation as the final basis for the 2015 revenue projections. In addition, the maintenance and operations levy will augment the revenues by \$3.5 million. The majority of the SAFER Grant funding goes away at the end of the 1st quarter of 2015 (the previously mentioned loss of \$1.5 million); however, SAFER will continue to fund one (1) position throughout 2015 as one firefighter hired had previously served in the U.S. Military, which therefore provides one additional year of SAFER funds.

Property taxes on existing parcels are estimated at \$19,415,844 and new construction at \$86,904 for combined 2015 property tax revenue at \$19,502,748, which equates to a 15.15% increase (less projected delinquent taxes of \$195,016 at 1%). Total revenues for 2015, including the maintenance and operations levy and partial SAFER grant, are projected at \$25,867,138.

Projections for 2016 and beyond, obtained from the King County Assessor's Office, suggest that property values will continue to increase and should maintain higher levels than experienced during the worst of the recession. The goal of the fire district was to have revenues equal to general expenditures by 2014, a goal which was met at the time. This 2015 budget continues the positive trend forward that the district has experienced since the end of the Great Recession, although conservative budgeting measures will need to be maintained and potentially enhanced as the SAFER funds have peeled away and the district's capital needs are growing rapidly. With the proven track record of the District's leadership, especially during the recession, this should be a goal that is attainable.

The strategic use of a maintenance and operations levy, and SAFER Grant funds, reflects our strategic planning effort and the emphasis we place on providing emergency services for the citizens we serve. The short term future appears secured, and the long term future looks brighter than previously experienced. Regardless of the challenges ahead, we will undoubtedly determine a proper methodology for ensuring that South King Fire & Rescue lives up to its mission statement:

“We help people by responding with professional Fire Department services.”

OPERATING BUDGET

Total operating expenses for 2015 at \$25,739,269 are projected to *increase* from 2014's budget by 6.02% or \$1,462,220 for the upcoming fiscal year. The significant areas of increase include a 16.7% increase in Valley Communications costs (or \$78,299 driven by increasing emergency responses), increased overtime costs (injuries and illness), and re-staffing a Deputy Fire Marshal position. In addition, all represented contract personnel will receive a cost of living increase at 2% as mandated by the Local #2024 collective bargaining agreement. Non-contract personnel shall also receive a 2% cost of living adjustment. The total operating budget expenses for 2015 are shown below as compared with 2014:

TOTAL DISTRICT EXPENSES DESCRIPTION	2014 BUDGET	2015 BUDGET	VARIANCE	
			AMOUNT	PERCENT
REGULAR HOURS	366,709	366,317	-393	-0.1%
OVERTIME HOURS	13,638	15,708	2,070	15.2%
TOTAL PAID HOURS	380,347	382,025	1,678	0.4%
WELLNESS INCENTIVE	112,500	117,900	5,400	4.8%
HOLIDAY SELL-BACKS	288,183	438,183	150,000	52.1%
REGULAR SALARIES	14,719,325	15,257,203	537,878	3.7%
OVERTIME SALARIES	813,596	975,755	162,159	19.9%
PREMIUM PAY	77,935	79,494	1,559	2.0%
TOTAL SALARIES	16,011,539	16,868,535	856,996	5.4%
TOTAL EMPLOYEE LEAVE CASH OUT	40,000	40,000	0	0.0%
TOTAL EMPLOYEE HEALTH BENEFITS	3,374,972	3,732,075	357,103	10.6%
TOTAL EMPLOYEE RELATED PROGRAMS	23,587	23,587	0	0.0%
TOTAL EMPLOYEE NON-MEDICAL BENEFITS	2,166,356	2,259,258	92,902	4.3%
TOTAL EMPLOYEE BENEFITS	5,564,915	6,014,920	450,005	8.1%
MISCELLANEOUS SUPPLIES	320,930	369,030	48,100	15.0%
REPAIR PARTS	135,050	138,150	3,100	2.3%
SMALL EQUIPMENT	79,639	101,639	22,000	27.6%
TOTAL EQUIP. & SUPPLIES	535,619	608,819	73,200	13.7%
OUTSIDE TRAINING / TRAVEL / LODGING	112,300	112,300	0	0.0%
RENTAL SERVICES	1,500	1,500	0	0.0%
MAINTENANCE SERVICES	206,262	200,238	-6,024	-2.9%
MISCELLANEOUS SERVICES	282,000	302,168	20,168	7.2%
CONTRACT SERVICES	630,064	715,022	84,958	13.5%
TOTAL PURCHASED SERVICES	1,232,126	1,331,228	99,102	8.0%
TOTAL DEBT SERVICE	17,205	0	-17,205	-100.0%
TOTAL CONTINGENCY	75,000	75,000	0	0.0%
TOTAL ELECTIONS	150,000	150,000	0	0.0%
TOTAL ELECTION COSTS	150,000	150,000	0	0.0%
TOTAL AUDIT	15,000	15,000	0	0.0%
TOTAL LICENSES	500	500	0	0.0%
TOTAL FINANCIAL AND RECORDS SERVICES	15,500	15,500	0	0.0%
TOTAL OTHER GENERAL GOVERNMENT SERVICES	0	0	0	-
TOTAL COMMISSIONER SALARIES	54,720	54,720	0	0.0%
TOTAL COMMISSIONER BENEFITS	4,186	4,186	0	0.0%
TOTAL COMMISSIONER PLANNING	4,740	4,740	0	0.0%
TOTAL COMMISSIONER EXPENSES	63,646	63,646	0	0.0%
TOTAL FUEL & LUBE	150,000	150,000	0	0.0%
TOTAL INSURANCE	131,000	124,122	-6,878	-5.3%
TOTAL UTILITIES	290,500	297,500	7,000	2.4%
TOTAL DISTRICT EXPENSES	24,277,050	25,739,269	1,462,220	6.02%

CAPITAL BUDGET

The capital reserves funding system has identified the following for purchase in 2015:

SCHEDULED MAJOR CAPITAL PROJECTS / EQUIPMENT	
SMALL EQUIPMENT	34,664
DESKTOP COMPUTING	12,000
TECHNOLOGY FUND	15,525
MISC. ANNUAL MAINTENANCE	35,780
PROPERTY/DEBT PAYMENT	194,675
TOTAL	292,644

For 2015, the capital reserves budget reflects \$194,675 in debt service to pay for the 320th future training and emergency operations center property, the previously purchased replacement engines (two Pierce apparatus) and replacement aerial with a pump. **All other capital purchases have been limited, except for absolutely necessary or emergent repairs, in anticipation of a General Obligation Bond Issue to be placed before the electorate in 2015.** Should the Bond Issue fail, the district will need to revisit its 2015 capital needs in an extremely conservative manner.

The total amount budgeted for Capital Expenditures in 2015, therefore, has been limited to \$292,644 in expenditures from Capital Reserves. Necessary “Operations” small equipment and “Facilities” capital allocations are as follows:

OPERATIONS CAPITAL	
SMALL EQUIPMENT	34,664
Active 9-1-1 Alert System	1,500
Rescue Swimmer Gear	8,112
Blue Card Recertification/Ongoing Education	7,673
Physical Fitness Equipment	17,379
TOTAL	34,664
FACILITIES CAPITAL	
SMALL EQUIPMENT	35,780
Safety Tread for Station 62 Stairs	2,800
EOC Bathroom Upgrade for Station 62	3,000
Upgrade NE Bunkroom Windows at Station 62	3,000
Replace Station 64 Chairs	2,700
Replace 6' Portable Tables	1,900
KME On-board Generators X 3	15,440
Station Air Compressors X 2	6,940
TOTAL	35,780

PROJECTED REVENUES

A detailed breakout of the 2015 projected revenues is shown on the following pages. Property taxes are based upon a projected Assessed Valuation of \$13,001,832,160 (for comparison, 2009's A/V was \$15,525,149,787). This is an increase of 15.16% on existing properties and new construction, coupled with revenues achieved through the approved maintenance and operations levy and the significantly reduced SAFER Grants.

SOUTH KING FIRE & RESCUE	
2015 REVENUES	
PROPERTY TAXES	19,307,721
ALTERNATE FUNDING	3,500,000
KCEMS BASIC LIFE	1,386,640
KCEMS MEDIC ONE RENT / FUEL	35,000
VALLEY REGIONAL CONTRACT	759,783
DES MOINES, CITY PROPERTIES	15,000
DES MOINES, LEASEHOLD EXCISE TAX	15,000
DES MOINES SEWER DISTRICT	4,000
CITY PERMIT FEES	170,000
FIRE PREVENTION PERMIT FEES	50,000
SCHOOL DISTRICT	25,000
STATE TRAUMA GRANT	2,000
WA STATE PARKS	550
WA STATE HIGHWAYS	129
AMBULANCE CONTRACT	60,000
INTEREST EARNED	150,000
CELLULAR SITE LEASES	145,000
SALE OF SURPLUS EQUIPMENT	0
MISCELLANEOUS REVENUE/JATC RENT/SAFER	241,315
TOTAL REVENUES	25,867,138
TAX REVENUE REQUEST FOR 2015	
BASE TAXES	19,415,844
DELINQUENT TAX ADJUSTMENT	-195,027
NEW CONSTRUCTION	86,904
TOTAL TAX REVENUE AVAILABLE	19,307,721
AVAILABLE FUNDING, EXPENSES & RESERVES	
TAX REVENUES	19,307,721
ALTERNATE FUNDING	3,500,000
OTHER REVENUES	3,059,417
TOTAL REVENUES	25,867,138
TOTAL OPERATING EXPENSES	25,739,269
NECESSARY INCREASES IN LONG TERM CARE RESERVES	0
NECESSARY INCREASES IN CASH ON HAND	0
BUDGET BALANCE COMPARING EXPENSES VERSUS REVENUES	127,869

PROJECTED BALANCE SHEET INFORMATION

The following information summarizes revenues, expenses and fund balances. January 1, 2015 balances are based upon current budget projections. These are estimates and there will be some variances when actual year-end revenue and expense numbers become available in January.

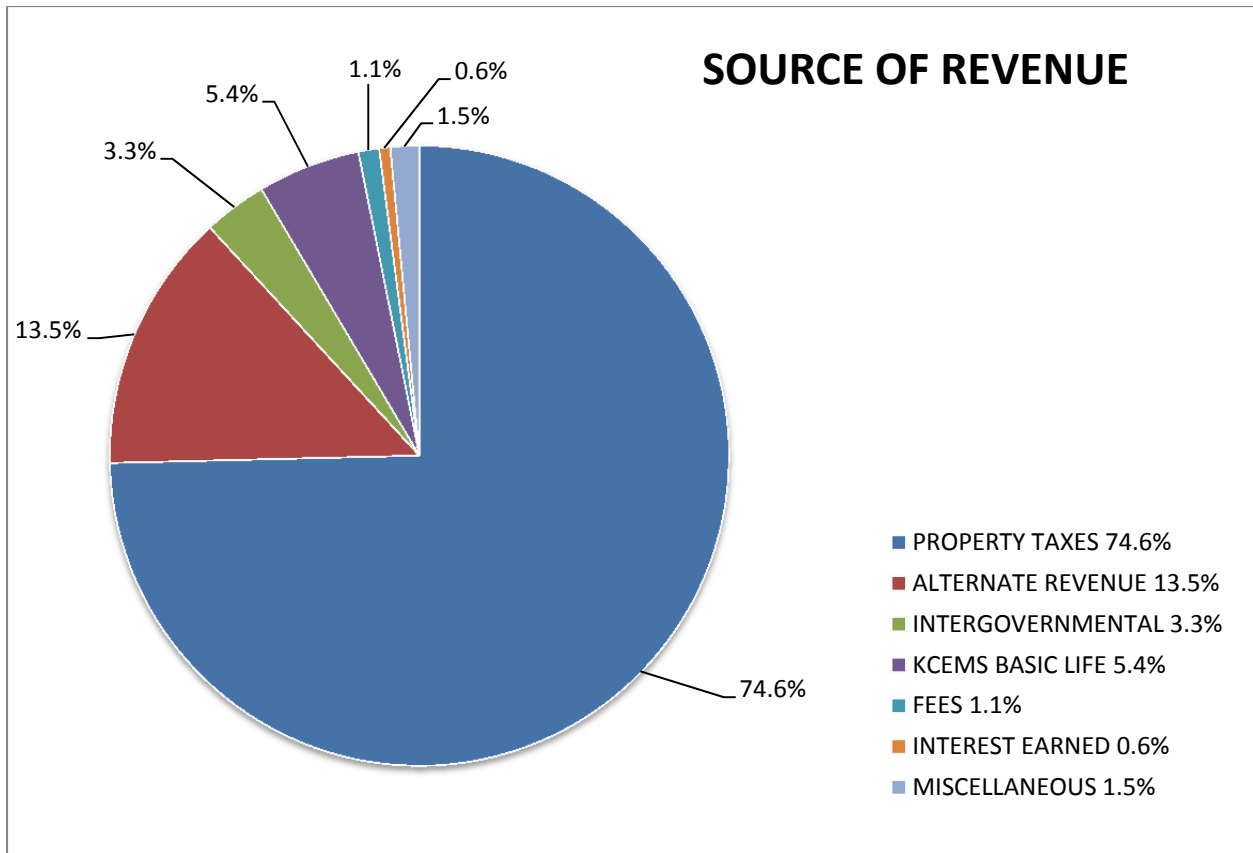
The Board of Commissioners has established a *minimum* goal of maintaining \$8,000,000 in combined General Fund and Reserve Accounts to have invested at the beginning of any given year simply to meet payroll and programmatic funding needs. We have met that goal heading into 2015 and 2016. We have also made up for the loss of SAFER Grant funds heading into 2015.

FUND BALANCES OF JANUARY 2015	
GENERAL FUND ACCOUNT	9,702,831
CAPITAL RESERVE	2,875,206
CONTINGENCY CASH RESERVE	1,750,000
EMPLOYEE MEDICAL RESERVE	600,000
LEOFF 1 LTC / SICK LEAVE RESERVE	<u>1,000,000</u>
TOTAL OF RESERVES AND CASH	15,928,037
PROJECTED FUND BALANCES AS OF JANUARY 2016	
GENERAL FUND ACCOUNT	9,830,700
CAPITAL RESERVE	2,582,562
CONTINGENCY CASH RESERVE	1,750,000
EMPLOYEE MEDICAL RESERVE	600,000
LEOFF 1 LTC / SICK LEAVE RESERVE	<u>1,000,000</u>
TOTAL OF RESERVES AND CASH	15,763,262

The funds available as of January 2016 will allow South King Fire & Rescue to meet its 1st quarter obligations as property tax revenues for the year typically are credited to our account in April (and October) of the year. In addition, this provides a funding stream to assist in our having to manage our way through the lean economic times created by the recession.

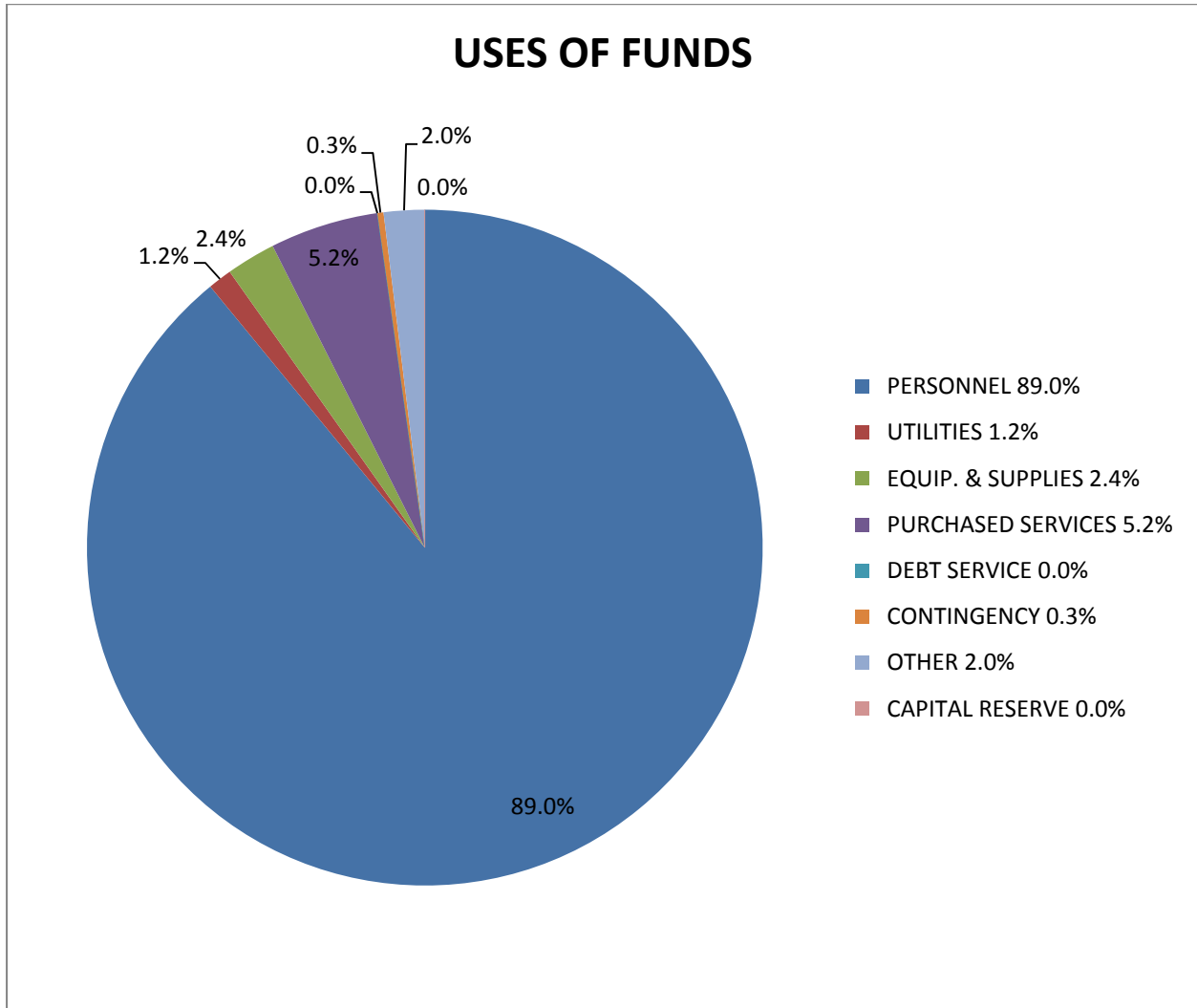
SOURCES OF FUNDS

Property taxes remain the primary source of funding for South King Fire & Rescue at 74.6% of funding. This is actually a somewhat understated number since KCEMS Basic Life and the contract with Valley Regional Fire Authority (VRFA) are also funded from property taxes that are levied by other jurisdictions. In addition, the excess levy is a property tax. When these are added to the total, the actual percentage from property taxes comes closer to **93%**. 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. In addition, the alternate revenue source (the maintenance and operations levy) is also a property tax collected for four year period from 2013 through 2016. Clearly, property taxes remain the primary source of fire department funding.



USES OF FUNDS

Personnel costs continue to dominate the uses of funds at 89.0%. This is to be expected since we are a service provider with low overhead and supply costs.



DIVISIONAL OPERATING BUDGETS

		2014	2015	VARIANCE	
ACCT CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
DIVISION:	LEGISLATIVE - COMMISSIONERS	2014	2015	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
511.60.10.812	MEETINGS - COMMISSIONERS SALARIES	54,720	54,720	0	0.0%
	TOTAL COMMISSIONERS SALARIES	54,720	54,720	0	0.0%
511.60.10	TOTAL COMMISSIONER SALARIES	54,720	54,720	0	0.0%
511.60.20.138	MEDICARE	793	793	0	0.1%
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	1,000	1,000	0	0.0%
511.60.49.602	MEETINGS	240	240	0	0.0%
	TOTAL COMM. PLANNING	4,740	4,740	0	0.0%
511.60.40	TOTAL COMMISSIONER PLANNING	4,740	4,740	0	0.0%
	TOTAL COMMISSIONER EXPENSES	63,646	63,646	0	0.0%
DIVISION:	LEGISLATIVE - ELECTION COSTS	2014	2015	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
511.70.51.512	ELECTIONS	150,000	150,000	0	0.0%
	TOTAL ELECTIONS	150,000	150,000	0	0.0%
511.70.50	TOTAL ELECTION COSTS	150,000	150,000	0	0.0%
DIVISION:	FINANCIAL AND RECORDS SERVICES	2014	2015	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
514.20.41.511	AUDIT	15,000	15,000	0	0.0%
	TOTAL AUDIT	15,000	15,000	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	15,500	15,500	0	0.0%
DIVISION:	OTHER GENERAL GOVERNMENT SERVICES	2014	2015	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
519.90.41.610	ACCREDITATION	0	0	0	-
	TOTAL ACCREDITATION	0	0	0	-
519.90.51.678	PROPERTY TAXES	0	0	0	-
	TOTAL PROPERTY TAXES	0	0	0	-
519.90	TOTAL OTHER GENERAL GOVERNMENT SERVICES	0	0	0	-

DIVISION:	GENERAL	2014	2015	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522.05.10.167	EMPLOYEE LEAVE CASH OUT	40000	40,000	0	0.0%
522.05.10	TOTAL EMPLOYEE LEAVE CASH OUT	40,000	40,000	0	0.0%
522.05.21.163	EMPLOYEE ASSISTANCE	13,587	13,587	0	0.0%
522.05.21.164	EMPLOYEE RECOGNITION	10,000	10,000	0	0.0%
	TOTAL EMPLOYEE RELATED PROGRAMS	23,587	23,587	0	0.0%
522.05.20	TOTAL BENEFITS	23,587	23,587	0	0.0%
522.05.31.161	FOOD	2,000	2,000	0	0.0%
522.05.31.261	MISC. SUPPLIES	1,000	1,000	0	0.0%
522.05.31.273	DISASTER SUPPLIES	0	5,000	5,000	-
522.05.31.275	OFFICE SUPPLIES	25,000	25,000	0	0.0%
522.05.31.306	EMERGENCY MANAGEMENT SUPPLIES	3,000	3,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	31,000	36,000	5,000	16.1%
522.05.32.381	FUEL	150,000	150,000	0	0.0%
	TOTAL FUEL	150,000	150,000	0	0.0%
522.05.35.415	HOUSEWARES	2,000	2,000	0	0.0%
	TOTAL SMALL EQUIPMENT	2,000	2,000	0	0.0%
522.05.30	TOTAL EQUIP. & SUPPLIES	183,000	188,000	5,000	2.7%
522.05.41.574	ATTORNEY/LEGAL	60,000	60,000	0	0.0%
522.05.41.575	NEGOTIATIONS	0	0	0	-
522.05.41.578	HIRING/TESTING/INVESTIGATION	7,000	7,000	0	0.0%
522.05.41.615	HR COMPLIANCE TRAINING & INSTRUCTION	2,500	6,000	3,500	140.0%
522.05.41.593	CONSULTANTS	7,500	7,500	0	0.0%
522.05.41.602	PLANNING	0	0	0	-
522.05.42.579	POSTAGE	20,000	20,000	0	0.0%
522.05.44.580	ADVERTISING (MEETING, BID, ETC)	500	500	0	0.0%
522.05.44.584	PUBLICATIONS	500	500	0	0.0%
522.05.49.577	INVESTMENT FEES	1,000	1,000	0	0.0%
522.05.49.581	DUES & MEMBERSHIPS	5,000	5,000	0	0.0%
522.05.49.582	TEMPORARY EMPLOYMENT	0	0	0	-
522.05.49.583	PRINTING & BINDING	6,000	6,000	0	0.0%
522.05.49.607	EMERGENCY MANAGEMENT COORDINATION	7,000	7,000	0	0.0%
522.05.49.691	SERVICE FEES	2,500	5,000	2,500	100.0%
	TOTAL MISCELLANEOUS SERVICES	119,500	125,500	6,000	5.0%
522.05.46.641	INS./CASUALTY & LIAB.	100,000	100,000	0	0.0%
522.05.46.642	INS./LIFE & ACCIDENT	31,000	24,122	-6,878	-22.2%
522.05.46.643	EMPLOYMENT SECURITY	0	0	0	-
	TOTAL INSURANCE	131,000	124,122	-6,878	-5.3%
522.05.47.671	ELECTRICITY	92,000	92,000	0	0.0%
522.05.47.672	NATURAL GAS	67,500	67,500	0	0.0%
522.05.47.673	SEWER TREATMENT	0	0	0	-
522.05.47.674	TELEPHONE	65,000	65,000	0	0.0%
522.05.47.675	WASTE DISPOSAL	20,000	22,000	2,000	10.0%
522.05.47.676	WATER/SEWER	17,000	20,000	3,000	17.6%
522.05.47.677	SURFACE WATER MANAGEMENT	15,000	17,000	2,000	13.3%
522.05.47.679	INTERNET CONNECTION	14,000	14,000	0	0.0%
	TOTAL UTILITIES	290,500	297,500	7,000	2.4%
522.05.40	TOTAL PURCHASED SERVICES	541,000	547,122	6,122	1.1%
522.05.79.759	PROPERTY PAYMENTS	17,205	0	-17,205	-100.0%
522.05.51.761	KCFD 2 CONTRACT	0	0	0	-
522.05.49	TOTAL DEBT SERVICE	17,205	0	-17,205	-100.0%
522.05.50.791	CONTINGENCY	75,000	75,000	0	0.0%
522.05.50	TOTAL CONTINGENCY	75,000	75,000	0	0.0%
	TOTAL GENERAL	879,792	873,709	-6,083	-0.7%

DIVISION: ADMINISTRATION		2014	2015	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	12,478	12,478	0	0.0%
	OVERTIME HOURS	120	180	60	50.0%
	TOTAL PAID HOURS	12,598	12,658	60	0.5%
522.10.10.101	HOLIDAY / VACATION SELL-BACKS	20,500	20,500	0	0.0%
522.10.10.102	REGULAR SALARIES	716,905	737,849	20,944	2.9%
522.10.10.103	OVERTIME SALARIES	4,518	7,072	2,554	56.5%
522.10.10.109	WELLNESS INCENTIVE	2,000	2,000	0	0.0%
522.10.10	TOTAL SALARIES	743,923	767,421	23,498	3.2%
522.10.20.131	LIFE INSURANCE	1,838	1,888	50	2.7%
522.10.20.132	LABOR & INDUSTRIES	7,486	5,348	-2,138	-28.6%
522.10.20.133	MEDICAL/DENTAL	0	0	0	-
522.10.20.134	PENSIONS FULL TIME	55,577	72,584	17,007	30.6%
522.10.20.136	DEFERRED COMPENSATION	16,523	18,000	1,477	8.9%
522.10.20.138	MEDICARE	9,925	10,960	1,035	10.4%
522.10.20.139	SOCIAL SECURITY	18	0	-18	-100.0%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	91,366	108,780	17,413	19.1%
522.10.20	TOTAL BENEFITS	91,366	108,780	17,414	19.1%
522.10.31.275	OFFICE SUPPLIES	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	0	0	0	-
522.10.35.416	FURNITURE & FURNISHINGS	500	500	0	0.0%
522.10.35.417	OFFICE MACHINES	250	250	0	0.0%
	TOTAL SMALL EQUIPMENT	750	750	0	0.0%
522.10.30	TOTAL EQUIP. & SUPPLIES	750	750	0	0.0%
522.10.42.579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522.10.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	10,000	10,000	0	0.0%
522.10.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	10,000	10,000	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	10,000	10,000	0	0.0%
	TOTAL ADMINISTRATION	846,040	886,951	40,911	4.8%

DIVISION: OPERATIONS		2014	2015	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	311,080	308,608	-2,472	-0.8%
	OVERTIME HOURS	10,400	12,000	1,600	15.4%
	TOTAL PAID HOURS	321,480	320,608	-872	-0.3%
522.20.10.101	HOLIDAY / VACATION SELL-BACKS	250,000	400,000	150,000	60.0%
522.20.10.102	REGULAR SALARIES	11,931,013	12,265,198	334,185	2.8%
522.20.10.103	OVERTIME SALARIES	602,832	720,744	117,912	19.6%
522.20.10.109	WELLNESS INCENTIVE	95,000	95,000	0	0.0%
522.20.10	TOTAL SALARIES	12,878,844	13,480,942	602,098	4.7%
522.20.20.131	LIFE INSURANCE	30,998	31,840	842	2.7%
522.20.20.132	LABOR & INDUSTRIES	430,890	429,728	-1,162	-0.3%
522.20.20.133	MEDICAL/DENTAL	0	0	0	-
522.20.20.134	PENSIONS FULL TIME	674,941	706,122	31,181	4.6%
522.20.20.136	DEFERRED COMPENSATION	375,990	375,000	-990	-0.3%
522.20.20.138	MEDICARE	163,298	170,652	7,354	4.5%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,676,118	1,713,342	37,224	2.2%
522.20.20	TOTAL BENEFITS	1,676,118	1,713,342	37,224	2.2%
522.20.31.261	MISC. SUPPLIES	2,000	2,000	0	0.0%
522.20.31.264	PERSONAL PROTECTION EQUIPMENT (PPE)	85,000	125,000	40,000	47.1%
522.20.31.265	COVERALLS	0	0	0	-
522.20.31.266	EXTINGUISHERS & SUPPLIES	600	600	0	0.0%
522.20.31.267	FLARES	800	800	0	0.0%
522.20.31.270	MATERIAL (PROP PROT)	750	750	0	0.0%
522.20.31.272	UNIFORMS	60,000	60,000	0	0.0%
522.20.31.274	PASSPORT	1,600	2,000	400	25.0%
522.20.31.275	OFFICE SUPPLIES				
522.20.31.304	HONOR GUARD	2,500	2,500	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	153,250	193,650	40,400	26.4%
522.20.31.327	B.A. REPAIR PARTS	9,600	9,600	0	0.0%
522.20.31.328	EQUIP. REPAIR PARTS	1,200	1,200	0	0.0%
522.20.31.329	EXTINQUISHER/HYDRO REPAIR PARTS	500	500	0	0.0%
522.20.31.330	HOSE REPAIR PARTS	450	450	0	0.0%
	TOTAL REPAIR PARTS	11,750	11,750	0	0.0%
522.20.35.411	FIREFIGHTING EQUIP./REHAB SUPPLIES	15,000	37,000	22,000	146.7%
522.20.35.412	HAND TOOLS	700	700	0	0.0%
522.20.35.413	COMPLEX MAPS	5,000	5,000	0	0.0%
	TOTAL SMALL EQUIPMENT	20,700	42,700	22,000	106.3%
522.20.30	TOTAL EQUIP. & SUPPLIES	185,700	248,100	62,400	33.6%
522.20.42.579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522.20.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	60,000	60,000	0	0.0%
522.20.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	60,000	60,000	0	0.0%
522.20.44.xxx	FUTURE CATEGORY	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522.20.48.701	MISC. EQUIP/REPAIR	1,900	2,600	700	36.8%
522.20.48.702	B.A. HYDRO REPAIR	5,900	0	-5,900	-100.0%
522.20.48.703	B.A. REPAIR	4,100	0	-4,100	-100.0%
522.20.48.704	EXTINGUISHER REPAIRS / SERVICE	2,000	2,000	0	0.0%
522.20.48.705	HOSE REPAIR/TESTING	9,600	10,000	400	4.2%
522.20.48.706	PROTECTIVE CLOTH. REPAIR	5,500	5,000	-500	-9.1%
522.20.48.707	COMPRES./BREATH. APP.	12,800	5,000	-7,800	-60.9%
	TOTAL MAINTENANCE SERVICES	41,800	24,600	-17,200	-41.1%
522.20.49.614	VALLEYCOM DISPATCHING	470,064	548,363	78,299	16.7%
522.20.49.751	FUTURE CATEGORY	0	0	0	-
	TOTAL CONTRACT SERVICES	470,064	548,363	78,299	8.8%
522.20.40	TOTAL PURCHASED SERVICES	571,864	632,963	61,099	10.7%
	TOTAL OPERATIONS	15,312,526	16,075,347	762,821	5.0%

DIVISION: EMS		2014 BUDGET	2015 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	160	160	0	0.0%
	TOTAL PAID HOURS	160	160	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	9,274	9,610	336	3.6%
522.24.10	TOTAL SALARIES	9,274	9,610	336	3.6%
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	485	503	18	3.6%
522.24.20.136	DEFERRED COMPENSATION	0	0	0	-
522.24.20.138	MEDICARE	81	84	3	3.2%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	566	586	20	3.6%
522.24.20	TOTAL BENEFITS	566	586	20	3.6%
522.24.31.271	MEDICAL SUPPLIES	46,000	49,730	3,730	8.1%
522.24.31.282	DEFIBRILLATOR SUPPLIES	3,730	0	-3,730	-100.0%
522.24.31.298	DISEASE PREVENTION	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	49,730	49,730	0	0.0%
522.24.31.xxx	FUTURE CATEGORY (ALS/BLS)	0	0	0	-
522.24.31.332	DEFIBRILLATOR REPAIR PARTS	0	0	0	-
	TOTAL REPAIR PARTS	0	0	0	-
522.24.35.414	MEDICAL EQUIPMENT	0	0	0	-
522.24.35.423	SHOP TOOLS	570	570	0	0.0%
	TOTAL SMALL EQUIPMENT	570	570	0	0.0%
522.24.30	TOTAL EQUIP. & SUPPLIES	50,300	50,300	0	0.0%
522.24.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	0	0	0	-
522.24.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	0	0	0	-
522.24.41.587	INSTRUCTORS (OUTSIDE)	27,700	27,700	0	0.0%
522.24.49.572	INFECTIOUS WASTE DISPOSAL	800	800	0	0.0%
522.24.49.612	MEDICAL GASES	7,000	9,500	2,500	35.7%
	TOTAL MISCELLANEOUS SERVICES	35,500	38,000	2,500	7.0%
522.24.48.701	MISC. EQUIP MAINTENANCE	0	0	0	-
522.24.48.731	DEFIBRILLATOR SERVICE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522.24.49.751	DEFIB SERVICE CONTR.	0	0	0	-
	TOTAL CONTRACT SERVICES	0	0	0	-
522.24.40	TOTAL PURCHASED SERVICES	35,500	38,000	2,500	7.0%
	TOTAL EMS	95,640	98,496	2,856	3.0%

DIVISION: RESCUE		2014 BUDGET	2015 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	384	384	0	0.0%
	RESPONSE OVERTIME HOURS	120	120	0	0.0%
	TOTAL OVERTIME HOURS	504	504	0	0.0%
	TOTAL PAID HOURS	504	504	0	0.0%
522.22.10.103	OVERTIME SALARIES	29,214	30,271	1,057	3.6%
522.22.10.107	PREMIUM PAY	27,710	28,264	554	2.0%
522.22.10	TOTAL SALARIES	56,924	58,536	1,612	2.8%
522.22.20.134	PENSIONS FULL TIME	2,977	3,061	84	2.8%
522.22.20.138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	2,977	3,061	84	2.8%
522.22.20	TOTAL BENEFITS	2,977	3,061	84	2.8%
522.22.35.431	RESCUE EQUIP	6,300	6,300	0	0.0%
	TOTAL SMALL EQUIPMENT	6,300	6,300	0	0.0%
522.22.30	TOTAL EQUIP. & SUPPLIES	6,300	6,300	0	0.0%
522.22.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	1,500	1,500	0	0.0%
522.22.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	1,500	1,500	0	0.0%
522.22.48.701	MISC. EQUIP. MAINTENANCE	500	500	0	0.0%
	TOTAL MAINTENANCE SERVICES	500	500	0	0.0%
522.22.40	TOTAL PURCHASED SERVICES	2,000	2,000	0	0.0%
	TOTAL RESCUE:	68,202	69,897	1,695	2.5%

DIVISION: MARINE		2014	2015	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	22,258	23,064	806	3.6%
522.27.10.107	PREMIUM PAY	27,710	28,264	554	2.0%
522.27.10	TOTAL SALARIES	49,969	51,328	1,359	2.7%
522.27.20.134	PENSIONS FULL TIME	1,164	1,206	42	3.6%
522.27.20.138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,164	1,206	42	3.6%
522.27.20	TOTAL BENEFITS	1,164	1,206	42	3.6%
522.27.35.431	MARINE EQUIP	4,400	4,400	0	0.0%
	TOTAL SMALL EQUIPMENT	4,400	4,400	0	0.0%
522.27.30	TOTAL EQUIP. & SUPPLIES	4,400	4,400	0	0.0%
522.27.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	1,500	1,500	0	0.0%
522.27.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	1,500	1,500	0	0.0%
522.27.48.701	MISC. EQUIP. MAINTENANCE	1,600	1,600	0	0.0%
	TOTAL MAINTENANCE SERVICES	1,600	1,600	0	0.0%
522.27.40	TOTAL PURCHASED SERVICES	3,100	3,100	0	0.0%
	TOTAL MARINE:	58,633	60,034	1,401	2.4%

DIVISION: HAZARDOUS MATERIALS		2014	2015	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	26,200	27,148	948	3.6%
522.25.10.107	PREMIUM PAY	22,515	22,965	450	2.0%
522.25.10	TOTAL SALARIES	48,715	50,113	1,398	2.9%
522.25.20.134	PENSIONS FULL TIME	1,370	1,420	50	3.6%
522.25.20.138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,370	1,420	50	3.6%
522.25.20	TOTAL BENEFITS	1,370	1,420	50	3.6%
522.25.35.418	HAZ MAT PROTECTION	3,239	3,239	0	0.0%
522.25.35.419	HAZ MAT TOOLS/EQUIP	4,780	4,780	0	0.0%
	TOTAL SMALL EQUIPMENT	8,019	8,019	0	0.0%
522.25.30	TOTAL EQUIP. & SUPPLIES	8,019	8,019	0	0.0%
522.25.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	6,000	6,000	0	0.0%
522.25.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	6,000	6,000	0	0.0%
522.25.48.701	MISC. EQUIP. MAINTENANCE	5,000	5,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	5,000	5,000	0	0.0%
526.25.40	TOTAL PURCHASED SERVICES	11,000	11,000	0	0.0%
	TOTAL HAZARDOUS MAT.	69,104	70,552	1,448	2.1%

DIVISION: HEALTH & SAFETY		2014 BUDGET	2015 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	180	180	0	0.0%
	TOTAL PAID HOURS	180	180	0	0.0%
522.23.10.102	REGULAR SALARIES	0	0	0	-
522.23.10.103	OVERTIME SALARIES	10,434	10,811	377	3.6%
522.23.10	TOTAL SALARIES	10,434	10,811	377	3.6%
522.23.20.131	LIFE INSURANCE	0	0	0	-
522.23.20.132	LABOR & INDUSTRIES	0	0	0	-
522.23.20.133	MEDICAL/DENTAL	0	0	0	-
522.23.20.134	PENSIONS FULL TIME	0	0	0	-
522.23.20.136	DEFERRED COMPENSATION	0	0	0	-
522.23.20.138	MEDICARE	0	0	0	-
522.23.21.165	PHYSICAL FITNESS	11,000	11,000	0	0.0%
522.23.21.166	VACCINES	5,000	5,000	0	0.0%
522.23.21.167	MEDICAL EXAMS (WELL/FIT INITIATIVE)	88,000	88,000	0	0.0%
522.23.21.169	MEDICAL EXAMS (DUTY FITNESS)	2,000	2,000	0	0.0%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	106,000	106,000	0	0.0%
522.23.20	TOTAL BENEFITS	106,000	106,000	0	0.0%
522.23.31.328	EQUIP/REPAIR PARTS	2,000	2,000	0	0.0%
522.23.35.432	SAFETY EQUIPMENT	0	0	0	-
	TOTAL REPAIR PARTS	2,000	2,000	0	0.0%
522.23.30	TOTAL EQUIP. & SUPPLIES	2,000	2,000	0	0.0%
522.23.41.587	INSTRUCTORS (OUTSIDE)	0	0	0	-
522.23.42.579	POSTAGE	0	0	0	-
522.23.43.541	OUTSIDE TRAINING/TRAVEL/LODGING	0	0	0	-
522.23.43.542	TRAVEL/LODGING	0	0	0	-
522.23.48.701	MISC. EQUIP. MAINTENANCE	5,800	5,800	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	5,800	5,800	0	0.0%
522.23.40	TOTAL PURCHASED SERVICES	5,800	5,800	0	0.0%
	TOTAL HEALTH & SAFETY	124,234	124,611	377	0.3%

DIVISION: PREVENTION / INVESTIGATION		2014	2015	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	16,637	18,716	2,079	12.5%
	OVERTIME HOURS	520	720	200	38.5%
	TOTAL PAID HOURS	17,157	19,436	2,279	13.3%
522.30.10.101	HOLIDAY / VACATION SELL-BACKS	5,333	5,333	-1	0.0%
522.30.10.102	REGULAR SALARIES	852,889	984,705	131,816	15.5%
522.30.10.103	OVERTIME SALARIES	41,032	58,103	17,071	41.6%
522.30.10.109	WELLNESS INCENTIVE	5,600	11,000	5,400	96.4%
522.30.10	TOTAL SALARIES	904,854	1,059,140	154,286	17.1%
522.30.20.131	LIFE INSURANCE	2,190	2,533	343	15.6%
522.30.20.132	LABOR & INDUSTRIES	21,864	25,387	3,523	16.1%
522.30.20.133	MEDICAL/DENTAL	0	0	0	-
522.30.20.134	PENSIONS FULL TIME	54,006	64,913	10,907	20.2%
522.30.20.136	DEFERRED COMPENSATION	24,000	27,000	3,000	12.5%
522.30.20.138	MEDICARE	7,772	9,629	1,857	23.9%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	109,833	129,461	19,628	17.9%
522.30.20	TOTAL BENEFITS	109,833	129,461	19,628	17.9%
522.30.31.275	OFFICE SUPPLIES	0	0	0	-
522.30.31.279	CODE BOOKS	4,000	4,000	0	0.0%
522.30.31.281	REFERENCE BOOKS	500	500	0	0.0%
522.30.31.283	SUPRA BOXES	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	4,500	4,500	0	0.0%
522.30.35.416	FURNITURE & FURNISHINGS	300	300	0	0.0%
522.30.35.420	PHOTO EQUIPMENT	1,100	1,100	0	0.0%
522.30.35.434	INVESTIGATION EQUIPMENT	1,500	1,500	0	0.0%
	TOTAL SMALL EQUIPMENT	2,900	2,900	0	0.0%
522.30.30	TOTAL EQUIP. & SUPPLIES	7,400	7,400	0	0.0%
522.30.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	13,000	13,000	0	0.0%
522.30.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	13,000	13,000	0	0.0%
522.30.42.579	POSTAGE	0	0	0	-
522.30.44.586	FILM/DEVELOPING/DIGITAL DOCUMENTATION	300	300	0	0.0%
522.30.44.601	INVESTIGATION SERVICES	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	300	300	0	0.0%
522.30.48.701	MISC. EQUIP. MAINTENANCE	200	200	0	0.0%
522.30.48.708	FLOW TEST GAUGES REPAIR	0	0	0	-
522.30.48.760	CITY OF FEDERAL WAY M&O	16,000	16,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	16,200	16,200	0	0.0%
522.30.40	TOTAL PURCHASED SERVICES	29,500	29,500	0	0.0%
	TOTAL PREVENTION	1,051,587	1,225,501	173,914	16.5%

DIVISION: PUBLIC EDUCATION		2014	2015	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	2,080	2,080	0	0.0%
	OVERTIME HOURS	120	120	0	0.0%
	TOTAL PAID HOURS	2,200	2,200	0	0.0%
522.35.10.101	HOLIDAY / VACATION SELL-BACKS	1,200	1,200	0	0.0%
522.35.10.102	REGULAR SALARIES	109,109	120,124	11,015	10.1%
522.35.10.103	OVERTIME SALARIES	6,956	7,207	251	3.6%
522.35.10.109	WELLNESS INCENTIVE	1,400	1,400	0	0.0%
522.35.10	TOTAL SALARIES	118,665	129,931	11,266	9.5%
522.35.20.131	LIFE INSURANCE	280	308	28	9.8%
522.35.20.132	LABOR & INDUSTRIES	3,522	3,522	0	0.0%
522.35.20.133	MEDICAL/DENTAL	0	0	0	-
522.35.20.134	PENSIONS FULL TIME	6,227	6,816	589	9.5%
522.35.20.136	DEFERRED COMPENSATION	3,000	3,000	0	0.0%
522.35.20.138	MEDICARE	101	105	4	3.5%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	13,130	13,751	621	4.7%
522.35.20	TOTAL BENEFITS	13,130	13,751	621	4.7%
522.35.31.275	OFFICE SUPPLIES	0	0		
522.35.31.278	AUDIO/VISUAL AIDS	1,000	1,000	0	0.0%
522.35.31.286	EDUCATIONAL PROGRAM SUPPLIES	7,000	7,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	8,000	8,000	0	0.0%
522.35.35.412	HAND TOOLS	50	50	0	0.0%
	TOTAL SMALL EQUIPMENT	50	50	0	0.0%
522.35.30	TOTAL EQUIP. & SUPPLIES	8,050	8,050	0	0.0%
522.35.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	1,500	1,500	0	0.0%
522.35.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	1,500	1,500	0	0.0%
522.35.41.597	EDUCATIONAL PROGRAMS/WEBSITE PROGRAMS	12,000	18,000	6,000	50.0%
522.35.41.608	CPR / FIRST AID	0	0	0	-
522.35.41.613	CERT PROGRAM	0	0	0	-
522.35.42.579	POSTAGE	0	0	0	-
522.35.44.603	SPECIAL PROGRAMS	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	12,000	18,000	6,000	50.0%
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	13,775	19,775	6,000	43.6%
	TOTAL PUBLIC EDUCATION	153,620	171,507	17,887	11.6%

DIVISION: TRAINING		2014 BUDGET	2015 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	8,318	8,318	0	0.0%
	OVERTIME HOURS	490	700	210	42.9%
	TOTAL PAID HOURS	8,808	9,018	210	2.4%
522.40.10.101	HOLIDAY / VACATION SELL-BACKS	5,000	5,000	0	0.0%
522.40.10.102	REGULAR SALARIES	455,462	468,105	12,643	2.8%
522.40.10.103	OVERTIME SALARIES	40,705	60,205	19,500	47.9%
522.40.10.109	WELLNESS INCENTIVE	6,000	6,000	0	0.0%
522.40.10	TOTAL SALARIES	507,167	539,310	32,143	6.3%
522.40.20.131	LIFE INSURANCE	1,168	1,200	32	2.7%
522.40.20.132	LABOR & INDUSTRIES	10,932	10,932	0	0.0%
522.40.20.133	MEDICAL/DENTAL	0	0	0	-
522.40.20.134	PENSIONS FULL TIME	29,882	33,142	3,260	10.9%
522.40.20.136	DEFERRED COMPENSATION	12,000	12,000	0	0.0%
522.40.20.138	MEDICARE	7,073	7,398	325	4.6%
522.40.20.139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	61,055	64,672	3,617	5.9%
522.40.20	TOTAL BENEFITS	61,055	64,672	3,617	5.9%
522.40.31.261	MISC. SUPPLIES	0	0	0	-
522.40.31.275	OFFICE SUPPLIES	0	0	0	-
522.40.31.277	AUDIO/VISUAL FILMS/SOFTWARE	2,500	2,500	0	0.0%
522.40.31.278	AUDIO/VISUAL AIDS	0	0	0	-
522.40.31.281	REFERENCE BOOKS	1,700	1,700	0	0.0%
522.40.31.285	CHEMICALS		0	0	-
522.40.31.326	MISC REPAIR PARTS		0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	4,200	4,200	0	0.0%
522.40.35.411	FIREFIGHTING EQUIP.	20,000	20,000	0	0.0%
522.40.35.416	FURNITURE & FURNISHINGS	0	0	0	-
522.40.35.417	OFFICE MACHINES	500	500	0	0.0%
522.40.35.421	AUDIO/VISUAL EQUIP	1,200	1,200	0	0.0%
	TOTAL SMALL EQUIPMENT	21,700	21,700	0	0.0%
522.40.30	TOTAL EQUIP. & SUPPLIES	25,900	25,900	0	0.0%
522.40.41.587	INSTRUCTORS (OUTSIDE)	15,300	15,300	0	0.0%
522.40.41.588	MISC REIMBURSABLE TRAINING	0	0	0	-
522.40.42.579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	15,300	15,300	0	0.0%
522.40.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	5,000	5,000	0	0.0%
522.40.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	5,000	5,000	0	0.0%
522.40.45.622	PORTABLE SANITATION SERVICES	1,000	1,000	0	0.0%
	TOTAL RENTAL SERVICE	1,000	1,000	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	21,800	21,800	0	0.0%
	TOTAL TRAINING	615,922	651,682	35,760	5.8%

DIVISION:		FACILITIES	2014	2015	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	97,140	107,769	10,629	10.9%	
522.50.10.103	OVERTIME SALARIES	4,740	5,353	613	12.9%	
522.50.10.109	WELLNESS INCENTIVE	500	500	0	0.0%	
522.50.10	TOTAL SALARIES	102,379	113,622	11,243	11.0%	
522.50.20.131	LIFE INSURANCE	213	240	27	12.7%	
522.50.20.132	LABOR & INDUSTRIES	4,056	4,056	0	0.0%	
522.50.20.133	MEDICAL/DENTAL	0	0	0	-	
522.50.20.134	PENSIONS FULL TIME	8,278	11,123	2,845	34.4%	
522.50.20.136	DEFERRED COMPENSATION	3,000	3,000	0	0.0%	
522.50.20.138	MEDICARE	1,235	1,389	154	12.4%	
522.50.20.139	SOCIAL SECURITY	0	0	0	-	
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	16,781	19,808	3,027	18.0%	
522.50.20	TOTAL BENEFITS	16,781	19,808	3,027	18.0%	
522.50.31.262	BATTERIES	2,100	2,100	0	0.0%	
522.50.31.272	UNIFORMS	450	450	0	0.0%	
522.50.31.275	OFFICE SUPPLIES	0	0	0	-	
522.50.31.287	GROUPS MAINT. SUPPLIES	800	2,800	2,000	250.0%	
522.50.31.289	BLDG. MTLs & SUPPLIES	9,500	9,500	0	0.0%	
522.50.31.290	CLEANING & SANITATION	22,500	22,500	0	0.0%	
522.50.31.291	ELECTRICAL SUPPLIES	2,500	3,500	1,000	40.0%	
522.50.31.292	PAINT & PAINTING SUPPLIES	1,500	2,500	1,000	66.7%	
522.50.31.293	PLUMBING SUPPLIES	2,000	5,000	3,000	150.0%	
522.50.31.294	MATTRESS REPLACEMENTS	5,600	0	-5,600	-100.0%	
522.50.31.295	NUTS/BOLTS/SCREWS	0	0	0	-	
522.50.31.331	HYDRANT/TEST PARTS	2,500	2,500	0	0.0%	
	TOTAL MISCELLANEOUS SUPPLIES	49,450	50,850	1,400	2.8%	
522.50.35.423	SHOP TOOLS	1,000	1,000	0	0.0%	
522.50.35.424	GENERATORS	250	250	0	0.0%	
	TOTAL SMALL EQUIPMENT	1,250	1,250	0	0.0%	
522.50.30	TOTAL EQUIP. & SUPPLIES	50,700	52,100	1,400	2.8%	
522.50.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	800	800	0	0.0%	
522.50.43.542	TRAVEL/LODGING	0	0	0	-	
	TOTAL OUTSIDE TRAINING	800	800	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%	
522.50.42.579	POSTAGE	0	0	0	-	
	TOTAL MISCELLANEOUS SERVICES	1,000	1,000	0	0.0%	
522.50.45.621	MISC. EQUIP RENTAL	500	500	0	0.0%	
	TOTAL RENTAL SERVICES	500	500	0	0.0%	
522.50.48.701	MISC. EQUIP. MAINTENANCE	1,688	1,688	0	0.0%	
522.50.48.709	APPLIANCE REPAIR/REPLACE	8,000	12,000	4,000	50.0%	
522.50.48.710	GROUPS/FACILITIES MAINTENANCE	13,125	13,125	0	0.0%	
522.50.48.711	CARPET CLEANING	3,500	4,000	500	14.3%	
522.50.48.712	DOOR REPAIR	10,500	10,500	0	0.0%	
522.50.48.713	ELECTRICAL REPAIR	4,324	8,000	3,676	85.0%	
522.50.48.714	GLAZIER	1,148	1,148	0	0.0%	
522.50.48.715	LOCKSMITH	750	750	0	0.0%	
522.50.48.716	PLUMBING	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	5,000	5,000	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	9,000	9,000	0	0.0%	
522.50.48.723	FIRE PROTECTION SYSTEMS REPAIR	4,000	4,000	0	0.0%	
522.50.48.724	PERMITS	563	563	0	0.0%	
522.50.48.732	GENERATORS	6,000	6,000	0	0.0%	
	TOTAL MAINTENANCE SERVICES	69,337	77,513	8,176	11.8%	
522.50.49.752	HVAC CONTRACT	50,659	50,659	0	0.0%	
522.50.49.762	JANITORIAL SERVICES	0	0	0	-	
522.50.49.758	GROUPS MAINT. CONTRACT	28,341	35,000	6,659	23.5%	
	TOTAL CONTRACT SERVICES	79,000	85,659	6,659	8.4%	
522.50.40	TOTAL PURCHASED SERVICES	150,637	165,472	14,835	9.8%	
	TOTAL FACILITIES	320,497	351,001	30,505	9.5%	

DIVISION: FLEET MAINTENANCE		2014	2015	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	6,239	6,239	0	0.0%
	OVERTIME HOURS	60	60	0	0.0%
	TOTAL PAID HOURS	6,299	6,299	0	0.0%
522.60.10.101	HOLIDAY / VACATION SELL-BACKS	3,150	3,150	0	0.0%
522.60.10.102	REGULAR SALARIES	265,272	270,938	5,666	2.1%
522.60.10.103	OVERTIME SALARIES	4,620	4,712	92	2.0%
522.60.10.109	WELLNESS INCENTIVE	1,000	1,000	0	0.0%
522.60.10	TOTAL SALARIES	274,041	279,800	5,759	2.1%
522.60.20.131	LIFE INSURANCE	685	700	15	2.2%
522.60.20.132	LABOR & INDUSTRIES	11,375	11,375	0	0.0%
522.60.20.133	MEDICAL/DENTAL	0	0	0	-
522.60.20.134	PENSIONS FULL TIME	25,686	31,311	5,625	21.9%
522.60.20.136	DEFERRED COMPENSATION	9,000	9,000	0	0.0%
522.60.20.138	MEDICARE	2,419	2,471	52	2.1%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	49,165	54,858	5,693	11.6%
522.60.20	TOTAL BENEFITS	49,165	54,858	5,693	11.6%
522.60.31.272	UNIFORMS	1,200	1,200	0	0.0%
522.60.31.275	OFFICE SUPPLIES		0	0	-
522.60.31.299	CLEANERS & FLUIDS	2,500	3,500	1,000	40.0%
522.60.31.301	SHOP TOWELS/RAGS	500	500	0	0.0%
522.60.31.302	WELDING SUPPLIES	200	400	200	100.0%
522.60.31.303	OILS & LUBRICANTS	6,000	6,000	0	0.0%
522.60.31.305	MARINE	400	500	100	25.0%
	TOTAL MISCELLANEOUS SUPPLIES	10,800	12,100	1,300	12.0%
522.60.31.326	MISC. REPAIR PARTS	1,800	1,800	0	0.0%
522.60.31.333	AID CAR PARTS	4,000	4,500	500	12.5%
522.60.31.334	BATTERIES/AUTOMOTIVE	4,500	5,000	500	11.1%
522.60.31.335	LADDER TRUCK PARTS	6,000	8,000	2,000	33.3%
522.60.31.336	PUMPER PARTS	63,000	63,000	0	0.0%
522.60.31.337	STAFF VEHICLE PARTS	6,900	7,000	100	1.4%
522.60.31.338	TIRES/RIM	19,500	19,500	0	0.0%
522.60.31.345	MARINE PARTS	4,000	4,000	0	0.0%
	TOTAL REPAIR PARTS	109,700	112,800	3,100	2.8%
522.60.35.423	SHOP TOOLS	2,000	2,000	0	0.0%
	TOTAL SMALL EQUIPMENT	2,000	2,000	0	0.0%
522.60.30	TOTAL EQUIP. & SUPPLIES	122,500	126,900	4,400	3.6%
522.60.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	3,000	3,000	0	0.0%
522.60.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	3,000	3,000	0	0.0%
522.60.41.589	LAB TESTING	2,000	3,000	1,000	50.0%
522.60.42.579	POSTAGE	0	0	0	-
522.60.49.590	TOWING	600	1,000	400	66.7%
	TOTAL MISCELLANEOUS SERVICES	2,600	4,000	1,400	53.8%
522.60.47.729	WASTE DISPOSAL	1,000	1,000	0	0.0%
522.60.48.701	MISC. EQUIP. MAINTENANCE	4,550	4,550	0	0.0%
522.60.48.725	OPTICOM EMITTERS	0	0	0	-
522.60.48.726	TIRE REPAIR AND ALIGNMENT	0	0	0	-
522.60.48.727	VEHICLE/MAINT	45,000	45,000	0	0.0%
522.60.48.728	VEHICLES/MAJOR OVERHAUL	0	0	0	-
522.60.48.730	WELDING	0	500	500	-
522.60.48.737	MARINE REPAIRS	5,500	7,000	1,500	27.3%
522.60.48.738	ACCIDENT REPAIRS	2,500	2,500	0	0.0%
	TOTAL MAINTENANCE SERVICES	58,550	60,550	2,000	3.4%
522.60.40	TOTAL PURCHASED SERVICES	64,150	67,550	3,400	5.3%
	TOTAL FLEET MAINTENANCE	509,857	529,107	19,250	3.8%

DIVISION: INFO & COMMUNICATIONS		2014	2015	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	5,719	5,719	0	0.0%
	OVERTIME HOURS	168	168	0	0.0%
	TOTAL PAID HOURS	5,887	5,887	0	0.0%
522.85.10.101	HOLIDAY / VACATION SELL-BACKS	3,000	3,000	0	0.0%
522.85.10.102	REGULAR SALARIES	291,535	302,516	10,981	3.8%
522.85.10.103	OVERTIME SALARIES	10,813	11,456	643	5.9%
522.85.19.109	WELLNESS INCENTIVE	1,000	1,000	0	0.0%
522.85.10	TOTAL SALARIES	306,348	317,972	11,624	3.8%
522.85.20.131	LIFE INSURANCE	743	773	30	4.0%
522.85.20.132	LABOR & INDUSTRIES	1,163	1,163	0	0.0%
522.85.20.133	MEDICAL/DENTAL	0	0	0	-
522.85.20.134	PENSIONS FULL TIME	22,061	27,353	5,292	24.0%
522.85.20.136	DEFERRED COMPENSATION	6,000	6,000	0	0.0%
522.85.20.138	MEDICARE	4,314	4,473	159	3.7%
522.85.20.139	SOCIAL SECURITY	2,550	2,550	0	0.0%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	36,831	42,313	5,482	14.9%
522.85.20	TOTAL BENEFITS	36,831	42,313	5,482	14.9%
522.85.31.275	OFFICE SUPPLIES				
522.85.31.297	COMPUTER SUPPLIES	10,000	10,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	10,000	10,000	0	0.0%
522.85.31.339	RADIO REPAIR PARTS	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/PRINTER/MONITOR PARTS	1,400	1,400	0	0.0%
522.85.31.343	PHONE 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	2,000	2,000	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	0	0	0	-
522.85.35.426	RADIOS/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	9,000	9,000	0	0.0%
522.85.30	TOTAL EQUIP. & SUPPLIES	30,600	30,600	0	0.0%
522.85.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	10,000	10,000	0	0.0%
522.85.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	10,000	10,000	0	0.0%
522.85.41.571	ALPHA PAGERS/AIR CARDS	26,000	26,000	0	0.0%
522.85.41.592	SOFTWARE CUSTOMIZATION	0	0	0	-
522.85.41.593	CONSULTANTS	3,000	3,000	0	0.0%
522.85.41.594	INTERNET CONNECTION		0	0	-
522.85.41.595	800 ACCESS FEES	61,000	65,268	4,268	7.0%
522.85.41.614	VALLEYCOM DISPATCHING	0	0	0	-
522.85.42.579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	90,000	94,268	4,268	4.7%
522.85.48.733	NETWORK INFRASTRUCTURE	5,000	6,000	1,000	20.0%
522.85.48.734	COMPUTER/PRINTER/MONITOR	1,500	1,500	0	0.0%
522.85.48.735	TELEPHONE T&M MAINT.	1,000	1,000	0	0.0%
522.85.48.736	RADIO T&M MAINT.	5,000	5,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	12,500	13,500	1,000	8.0%
522.85.44.586	FILM/DEVELOPING	0	0	0	-
522.85.49.755	SOFTWARE CONTRACT	70,000	70,000	0	0.0%
522.85.49.756	TELEPHONE MAINT. CONTRACT	0	0	0	-
522.85.49.757	OFFICE EQUIPMENT CONTRACTS	11,000	11,000	0	0.0%
	TOTAL CONTRACT SERVICES	81,000	81,000	0	0.0%
522.85.40	TOTAL PURCHASED SERVICES	193,500	198,768	5,268	2.7%
	TOTAL INFO SYSTEMS	567,279	589,652	22,373	3.9%

DIVISION:	EMPLOYEE HEALTH BENEFITS	2014	2015	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522.95.20.180	CLAIM PAYMENTS	2,298,096	2,526,826	228,730	10.0%
522.95.20.181	TPA EXPENSES	74,853	86,340	11,487	15.3%
522.95.20.182	BROKER FEES	30,780	30,600	-180	-0.6%
522.95.20.183	STOP LOSS INSURANCE	328,699	408,982	80,283	24.4%
522.95.20.184	WELLNESS PROGRAM EXPENSES	0	0		
522.95.20.185	OTHER EXPENSES	0	22,000	22,000	-
522.95.20.186	HRA DISBURSEMENT	223,500	222,000	-1,500	-0.7%
	TOTAL SELF-INSURANCE	2,955,928	3,296,748	340,820	11.5%
522.95.20.188	DENTAL	240,848	273,199	32,351	13.4%
	TOTAL DENTAL	240,848	273,199	32,351	13.4%
					-
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	178,196	162,128	-16,068	-9.0%
	TOTAL LEOFF 1 REIMBURSEMENT	178,196	162,128	-16,068	-9.0%
522.95.20	TOTAL EMPLOYEE HEALTH BENEFITS	3,374,972	3,732,075	357,103	10.6%

LINE ITEM DESCRIPTIONS

BARS	DESCRIPTION	
511.60.10.812	MEETINGS - COMMISSIONERS SALARIES	Covers costs at \$114 per meeting for Commissioner's meetings.
511.60.20.138	MEDICARE	Covers Medicare costs for Commissioners applied to salary.
511.60.20.139	SOCIAL SECURITY	Covers Social Security costs for our Commissioners.
511.60.41.832	PLANNING	Covers Strategic Planning and Commissioner expenses related to retreats, etc.
511.60.43.541	OUTSIDE TRAINING/MEETINGS NON-SALARY	Covers Commissioner expenses not related to salaries for meetings and planning sessions.
511.60.49.581	DUES - COMMISSIONERS	Covers 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.
522.05.10.167	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.
522.05.31.161	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.
522.05.35.415	HOUSEWARES	Miscellaneous cooking utensils. Based on historical.
522.05.41.574	ATTORNEY/LEGAL	Expenses for legal representation.
522.05.41.575	NEGOTIATIONS	Expenses for contract negotiations with IAFF Local 2024.
522.05.41.578	HIRING/TESTING/INVESTIGATION	Costs associated with hiring new personnel, promotional exams, and background investigations.
522.05.41.615	HR COMPLIANCE TRAINING & INSTRUCTION	Costs associated with HR compliance, recruitment, and training.
522.05.41.593	CONSULTANTS	Costs for consultants utilized in planning efforts, or personnel development processes.
522.05.41.602	PLANNING	Costs associated with Strategic Leadership Planning and retreat efforts.
522.05.42.579	POSTAGE	Postage costs for inspection letters, newsletters, and all department mailings.
522.05.44.580	ADVERTISING (MEETING, BID, ETC)	Advertising costs for bids, public meetings, etc.
522.05.44.584	PUBLICATIONS	Cost for business related magazines, journals, and newspapers.
522.05.46.641	INS./CASUALTY & LIAB.	Insurance coverage for liability, collision, fire, etc. Based on new policy annual renewal date.
522.05.46.642	INS./LIFE & ACCIDENT	Long Term Disability insurance for non-contract employees.
522.05.46.643	EMPLOYMENT SECURITY	Expenses for unemployment. The district pays the full cost of unemployment compensation.
522.05.47.671	ELECTRICITY	Based upon historical usage and projected increases.
522.05.47.672	NATURAL GAS	Based upon historical usage and projected increases.
522.05.47.674	TELEPHONE	Based upon historical usage and projected increases.
522.05.47.675	WASTE DISPOSAL	Based upon historical usage and projected increases.
522.05.47.676	WATER/SEWER	Based upon historical usage and projected increases.
522.05.47.677	SURFACE WATER MANAGEMENT	Based upon historical usage and projected increases.
522.05.49.577	INVESTMENT FEES	King County investment fees.
522.05.49.581	DUES & MEMBERSHIPS	Memberships in various professional organizations such as WFC, AWC, NFPA, ICBO, etc.
522.05.49.582	TEMPORARY EMPLOYMENT	Any costs associated with unanticipated temporary help.
522.05.49.583	PRINTING & BINDING	Pre-printed forms and annual report. Based on historical.
522.05.49.607	EMERGENCY MANAGEMENT COORDINATION	Emergency Planning - jointly funded with City, School District, St. Francis & Lakehaven
522.05.49.691	SERVICE FEES	All fees, other than investment fees, associated with departmental business.
522.05.79.759	PROPERTY PAYMENTS	Previously utilized for Station 68 property acquisition.
522.05.51.761	KCFD 2 CONTRACT	Previously utilized Des Moines contract for service with Dist. 2.
522.05.50.791	CONTINGENCY	This is an account to cover unplanned significant expenditures.

DIVISION: ADMINISTRATION		
522.10.10.101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on employee input.
522.10.10.102	REGULAR SALARIES	Salaries for Church, Lawson, Perry, Gentry, Stevens, and Rinehardt.
522.10.10.103	OVERTIME SALARIES	Overtime for non-exempt staff.
522.10.20.131	LIFE INSURANCE	Life Insurance provided by employer.
522.10.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor & Industries.
522.10.20.133	MEDICAL/DENTAL	Medical and dental plans paid by employer.
522.10.20.134	PENSIONS FULL TIME	Employer share of pension plans.
522.10.20.136	DEFERRED COMPENSATION	\$250.00/month DEFERRED COMPENSATION plan.
522.10.20.138	MEDICARE	Medicare contribution paid by employer.
522.10.20.139	SOCIAL SECURITY	Social Security contribution paid by employer.
522.10.35.416	FURNITURE & FURNISHINGS	Furnishings for Finance & Administration.
522.10.35.417	OFFICE MACHINES	Office machines for Finance & Administration.
522.10.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Training and Conferences for Administrative Staff.
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	Chief of Ops, B/C, Capt, Lt, and Firefighter regular salaries.
522.20.10.103	OVERTIME SALARIES	Overtime costs for major events and maintaining staffing due to sick or disability leaves.
522.20.10.109	WELLNESS INCENTIVE	Per firefighter contract, firefighter benefit for non-sick leave usage.
522.20.20.131	LIFE INSURANCE	Life insurance provided by Employer.
522.20.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.20.20.133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522.20.20.134	PENSIONS FULL TIME	LEOFF 1 and 2 pension payments by Employer.
522.20.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month.
522.20.20.138	MEDICARE	Medicare contribution for all firefighters hired after 1985.
522.20.31.261	MISC. SUPPLIES	Misc. disposable supplies (e.g., ear protection, eye protection, particle masks, etc.)
522.20.31.264	PERSONAL PROTECTION EQUIPMENT (PPE)	Based on current gear inspections, three year replacements, and new hire requirements.
522.20.31.265	COVERALLS	Based on historical expenditures and new hires
522.20.31.266	EXTINGUISHERS & SUPPLIES	Based on historical expenditures.
522.20.31.267	FLARES	Based on historical expenditures.
522.20.31.270	MATERIAL (PROP PROT)	For plywood and other property protection after fires.
522.20.31.272	UNIFORMS	For plywood and other property protection after fires.
522.20.31.274	PASSPORT	For passport supplies based on historical expenditures.
522.20.31.275	OFFICE SUPPLIES	Office supplies for startions and Battalion Chief's Office.
522.20.31.304	HONOR GUARD	Supplies for our Honor Guard.
522.20.31.327	B.A. REPAIR PARTS	Breathing apparatus repairs based on projected expenditures.
522.20.31.328	EQUIP. REPAIR PARTS	For repair of miscellaneous firefighting equipment.
522.20.31.329	EXTINGUISHER/HYDRO REPAIR PARTS	For repair and hydro testing of extinguishers, repair of ground ladders, and parts for both.
522.20.31.330	HOSE REPAIR PARTS	For repair of damaged hose based on historical costs.
522.20.35.411	FIREFIGHTING EQUIP./REHAB SUPPLIES	Ropes, nozzles, and all replacement operations equipment. Also provides for Rehab supplies utilized at fire scenes.
522.20.35.412	HAND TOOLS	Replacement tools at stations and on engines
522.20.35.413	COMPLEX MAPS	Supplies for the development of District maps and complex maps for all responding apparatus (paper, binding, etc.).
522.20.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	For outside training, college classes and seminars
522.20.48.701	MISC. EQUIP/REPAIR	Outside repair of equipment, such as rescue tools, and ladder testing.
522.20.48.702	B.A. HYDRO REPAIR	For hydro testing B.A. or O2 bottles by outside company
522.20.48.703	B.A. REPAIR	SCBA repairs by outside companies
522.20.48.704	EXTINGUISHER REPAIRS / SERVICE	For hydro testing or repairing extinguishers based on historical.
522.20.48.705	HOSE REPAIR/TESTING	For testing and repair of hose based on NFPA recommendations and historical trends.
522.20.48.706	PROTECTIVE CLOTH. REPAIR	For repair of bunkers we can't do "in-house".
522.20.48.707	COMPRES./BREATH. APP.	For repair of compressor as necessary.
522.20.49.614	VALLEYCOM DISPATCHING	ValleyCom owner agency fees for dispatching services (moved to Ops in 2011).

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 and Industries.
522.24.20.133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522.24.20.134	PENSIONS FULL TIME	LEOFF 1 and 2 pension payments by Employer.
522.24.20.136	DEFERRED COMPENSATION	Deferred Comp for EMS personnel at \$250/month.
522.24.20.138	MEDICARE	Medicare contribution for EMS personnel hired after 1985.
522.24.31.271	MEDICAL SUPPLIES	Medical supplies for patient care
522.24.31.282	DEFIBRILLATOR SUPPLIES	Defibrillator supplies for patient care (Not currently utilized).
522.24.31.298	DISEASE PREVENTION	Gloves, face shields, TB Masks and Vionex (our bug killing handi-wipes).
522.24.31.332	DEFIBRILLATOR REPAIR PARTS	Repair parts for defibrillator maintenance.
522.24.31.xxx	FUTURE CATEGORY (ALS/BLS)	Not utilized.
522.24.35.414	MEDICAL EQUIPMENT	For medical equipment such as backboards, etc.
522.24.35.423	SHOP TOOLS	Specialized tools for medical equipment maintenance.
522.24.41.587	INSTRUCTORS (OUTSIDE)	Outside providers to teach EMS CBT & other EMS-related education.
522.24.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Seminars and training for internal EMS instructors.
522.24.48.701	MISC. EQUIP MAINTENANCE	Equipment repairs provided by outside service providers.
522.24.48.731	DEFIBRILLATOR SERVICE	For required service or repairs of our defibrillators - low cost due to contractual coverage.
522.24.49.572	INFECTIOUS WASTE DISPOSAL	For disposal of infectious waste.
522.24.49.612	MEDICAL GASES	Medical oxygen costs.
522.24.49.751	DEFIB SERVICE CONTR.	The annual service contract on our defibrillator units.
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.
522.22.20.134	PENSIONS FULL TIME	LEOFF pension payments by Employer.
522.22.35.431	RESCUE EQUIP	For replacement rescue equipment, webbing, etc.
522.22.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Outside training for rescue team.
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.
522.27.20.134	PENSIONS FULL TIME	LEOFF pension payments by Employer.
522.27.35.431	MARINE EQUIP	For replacement marine equipment, PFD, etc.
522.27.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Outside training for marine team.
522.27.48.701	MISC. EQUIP. MAINTENANCE	Repair of marine equipment by outside vendors.
DIVISION:	HEALTH & SAFETY	
522.23.10.102	REGULAR SALARIES	Not utilized.
522.23.10.103	OVERTIME SALARIES	Overtime for Peer-Fitness Trainers.
522.23.20.131	LIFE INSURANCE	Not utilized.
522.23.20.132	LABOR & INDUSTRIES	Not utilized.
522.23.20.133	MEDICAL/DENTAL	Not utilized.
522.23.20.134	PENSIONS FULL TIME	Not utilized.
522.23.20.136	DEFERRED COMPENSATION	Not utilized.
522.23.21.165	PHYSICAL FITNESS	Hearing tests + ACE fitness accreditations and training.
522.23.21.166	VACCINES	Employee vaccinations
522.23.21.167	MEDICAL EXAMS (WELL/FIT INITIATIVE)	Employee Health/Wellness/Fitness initiative.
522.23.21.169	MEDICAL EXAMS (DUTY FITNESS)	Employee return to work exams.
522.23.31.328	EQUIP/REPAIR PARTS	Fitness equipment repair based on historical.
522.23.41.587	INSTRUCTORS (OUTSIDE)	Not utilized.
522.23.43.542	TRAVEL/LODGING	Physical fitness equipment maintenance.
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.
522.25.20.134	PENSIONS FULL TIME	LEOFF pension payments by Employer.
522.25.35.418	HAZ MAT PROTECTION	For replacement suits and equipment.
522.25.35.419	HAZ MAT TOOLS/EQUIP	For replacement of damaged tools, etc.
522.25.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Outside training for Hazmat team.
522.25.48.701	MISC. EQUIP. MAINTENANCE	Repair of Hazmat equipment by outside vendors.

DIVISION: PREVENTION / INVESTIGATION		
522.30.10.101	HOLIDAY / VACATION SELL-BACKS	Vacation/holiday sell-backs for employees per policy and contract. Based on historical.
522.30.10.102	REGULAR SALARIES	Employee salaries.
522.30.10.103	OVERTIME SALARIES	Overtime for investigations.
522.30.20.131	LIFE INSURANCE	Life insurance provided by Employer.
522.30.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.30.20.133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522.30.20.134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522.30.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month.
522.30.20.138	MEDICARE	Medicare contribution.
522.30.31.279	CODE BOOKS	IBC Code books; IFC & IBC annual updates; current editions of NFPA documents.
522.30.31.281	REFERENCE BOOKS	Includes all code handbooks, computer program manuals, and all UFC and Haz Mat regulations on disk.
522.30.31.283	SUPRA BOXES	A clearing account for supra boxes.
522.30.35.416	FURNITURE & FURNISHINGS	Misc. replacement of small furniture (e.g., office chairs, file cabinets, etc.).
522.30.35.420	PHOTO EQUIPMENT	Digital camera equipment.
522.30.35.434	INVESTIGATION EQUIPMENT	Investigation tools and equipment.
522.30.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Specialized training for inspection certifications or fire investigations.
522.30.44.586	FILM/DEVELOPING/DIGITAL DOCUMENTATION	Film purchase and processing costs for fire investigations.
522.30.44.601	INVESTIGATION SERVICES	As required for outside investigations.
522.30.48.701	MISC. EQUIP. MAINTENANCE	Maintenance of investigation equipment, camera, gas detectors, etc.
522.30.48.708	FLOW TEST GAUGES REPAIR	Calibrate gauges used for Certificates of Water Availability required for new developments.
522.30.48.760	CITY OF FEDERAL WAY M&O	Maintenance and Operating expenses for City Hall office space.
DIVISION: PUBLIC EDUCATION		
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	Employee salaries.
522.35.10.103	OVERTIME SALARIES	Overtime for special events (including Operations personnel overtime) and PIO at incidents.
522.35.20.131	LIFE INSURANCE	Life insurance provided by Employer.
522.35.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.35.20.133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522.35.20.134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522.35.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month.
522.35.20.138	MEDICARE	Medicare contribution.
522.35.31.278	AUDIO/VISUAL AIDS	Materials and labor (if necessary) for posters/banners, props for mall show and school programs, computer clip art and graphics software, professional videos/audiotapes and blank audio tape and videotape, etc.
522.35.31.286	EDUCATIONAL PROGRAM SUPPLIES	Materials for educational programs including pre-school programs, K-12 school programs; annual inspection / brochure mailings to all businesses, EMS week; Community Events; Change Your Clock campaign; etc.
522.35.35.412	HAND TOOLS	Small tools such as battery testers and battery-operated screwdrivers to install smoke detectors.
522.35.41.597	EDUCATIONAL PROGRAMS/WEBSITE PROGRAMS	Purchased services such as printing and development of educational programs.
522.35.41.608	CPR / FIRST AID	Public programs and related supplies.
522.35.41.613	CERT PROGRAM	Funding to assist the cities with the CERT and NET programs.
522.35.42.579	POSTAGE	Public Education Postage costs for shipping.
522.35.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Training and classes for Public Educators, Washington Public Fire Educators Workshops, Public Relations Society of America Workshops, Western Public Fire Educators Conference, etc.
522.35.48.701	MISC. EQUIP. MAINTENANCE	Costs of repairing any equipment damaged during the year.

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	Employee salaries.
522.40.10.103	OVERTIME SALARIES	Normal overtime as well as recruit class overtime.
522.40.20.131	LIFE INSURANCE	Life insurance provided by Employer.
522.40.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.40.20.133	MEDICAL/DENTAL	Medical and dental plans paid by employer.
522.40.20.134	PENSIONS FULL TIME	Employer share of pension plan.
522.40.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month.
522.40.20.138	MEDICARE	Medicare contribution paid by Employer.
522.40.31.261	MISC. SUPPLIES	For drill defib patches, oxygen cannula, and Amkus tool cars.
522.40.31.277	AUDIO/VISUAL FILMS/SOFTWARE	Training films software.
522.40.31.278	AUDIO/VISUAL AIDS	For added training aids.
522.40.31.281	REFERENCE BOOKS	Purchase of IFSTA manuals for personnel.
522.40.35.411	FIREFIGHTING EQUIP.	Misc. equipment for live-fire drills.
522.40.35.416	FURNITURE & FURNISHINGS	Replacement of furnishings (chairs, etc.).
522.40.35.417	OFFICE MACHINES	Small Office machines.
522.40.35.421	AUDIO/VISUAL EQUIP	Small AV equipment.
522.40.41.587	INSTRUCTORS (OUTSIDE)	Outside instructors for employee classes.
522.40.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Training division personnel classes and seminars.
522.40.45.622	PORTABLE SANITATION SERVICES	Rental of portable toilet facilities (e.g., Honey Bucket) for drill ground and live fire drills.
522.40.48.701	MISC. EQUIP. MAINTENANCE	Repairs of small equipment.
DIVISION: FACILITIES MAINTENANCE		
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	Employee Salaries
522.50.10.103	OVERTIME SALARIES	Overtime to cover work not completed on duty hours.
522.50.20.131	LIFE INSURANCE	Life insurance provided by Employer.
522.50.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.50.20.133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522.50.20.134	PENSIONS FULL TIME	Employer share of pension plans.
522.50.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month
522.50.20.138	MEDICARE	Medicare contribution paid by employer.
522.50.31.262	BATTERIES	Disposable batteries for all Department activities.
522.50.31.275	OFFICE SUPPLIES	Miscellaneous office supplies.
522.50.31.287	GROUNDS MAINT. SUPPLIES	Misc. ground maintenance equipment (e.g., water hoses, rakes, shovels, sprinklers,
522.50.31.289	BLDG. MTLs & SUPPLIES	Miscellaneous building materials and supplies.
522.50.31.290	CLEANING & SANITATION	Station supplies (toilet paper/paper towels/soap).
522.50.31.291	ELECTRICAL SUPPLIES	Lighting, bulbs, and repairs.
522.50.31.292	PAINT & PAINTING SUPPLIES	Supplies to paint our facilities when necessary.
522.50.31.293	PLUMBING SUPPLIES	Valves, pipes, and fittings.
522.50.31.294	MATTRESS REPLACEMENTS	Mattresses needing replacement in Department stations.
522.50.31.295	NUTS/BOLTS/SCREWS	Small hardware.
522.50.31.331	HYDRANT/TEST PARTS	All equipment, glue, etc. used for testing our hydrants.
522.50.35.423	SHOP TOOLS	Tool replacement and upgrade.
522.50.35.424	GENERATORS	Station generator maintenance supplies.
522.50.41.600	ENGINEERING SERVICES	Minor Engineering Services.
522.50.41.601	ARCHITECTURAL SERVICES	Minor Architectural Services.
522.50.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Training for facilities personnel.
522.50.45.621	MISC. EQUIP RENTAL	Rental of equipment utilized in facilities work.
522.50.48.701	MISC. EQUIP. MAINTENANCE	Outside repair service.
522.50.48.709	APPLIANCE REPAIR/REPLACE	Repair or replace appliances
522.50.48.710	GROUNDS/FACILITIES MAINTENANCE	Repairs and upgrades via outside vendors.
522.50.48.711	CARPET CLEANING	Carpet, couch cleaning.
522.50.48.712	DOOR REPAIR	All bay door repairs.
522.50.48.713	ELECTRICAL REPAIR	Miscellaneous electrical repair and parts.
522.50.48.714	GLAZIER	Glass replacement.
522.50.48.715	LOCKSMITH	Keys, lock sets, etc.
522.50.48.716	PLUMBING	Professional plumbing services
522.50.48.717	TRAFFIC CONTROL/SIGNS	Stop light repair station ramps.
522.50.48.718	WEED CONTROL	Weed abatement at all properties.
522.50.48.719	ROOF/REPAIR	Repair of roofs at att Department facilities..
522.50.48.720	CATCH BASIN CLEANING	Catch basins & all drains/holding ponds.
522.50.48.721	PEST CONTROL	Ant and other pest control by outside vendor.
522.50.48.722	ALARM SYSTEMS REPAIR / MONITORING	Testing and monitoring all systems.
522.50.48.723	FIRE PROTECTION SYSTEMS REPAIR	Testing all systems.
522.50.48.724	PERMITS	For station upgrades, as well as annual for fuel farms, pressure vessels, etc.
522.50.48.732	GENERATORS	Annual station generator services.Fuel farms, pressure vessels, water tanks, etc.
522.50.49.752	HVAC CONTRACT	Contract services for Heating/Ventilation/Air Conditioning equipment.
522.50.49.758	GROUNDS MAINT. CONTRACT	Contract services for stations grounds maintenance.
522.50.49.762	JANITORIAL SERVICES	Contract to clean and maintain front offices at Headquarters

DIVISION:	FLEET MAINTENANCE	
522.60.10.101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on historical.
522.60.10.102	REGULAR SALARIES	Employee Salaries.
522.60.10.103	OVERTIME SALARIES	Overtime for jobs that run past normal working hours.
522.60.20.131	LIFE INSURANCE	Life insurance provided by employer.
522.60.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.60.20.133	MEDICAL/DENTAL	Medical and dental plans paid by the Employer.
522.60.20.134	PENSIONS FULL TIME	Employer share of pension plans.
522.60.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month.
522.60.20.138	MEDICARE	Medicare contribution paid by employer.
522.60.31.272	UNIFORMS	Coveralls, boots, uniforms.
522.60.31.299	CLEANERS & FLUIDS	Vehicle wax, antifreeze, truck wash, etc.
522.60.31.301	SHOP TOWELS/RAGS	Shop towels, grease sweep.
522.60.31.302	WELDING SUPPLIES	Welding gas, rods, wire.
522.60.31.303	OILS & LUBRICANTS	Engine oil, trans oil, gear oil, grease.
522.60.31.305	MARINE	Marine 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	OUTSIDE TRAINING / TRAVEL / LODGING	Training conferences and certification.
522.60.47.729	WASTE DISPOSAL	Repair of equipment that is sent out to a vendor.
522.60.48.726	TIRE REPAIR AND ALIGNMENT	Repair of apparatus tires and alignment sent out to vendor.
522.60.48.727	VEHICLE/MAINT	Maintenance sent out to vendor (A/C, Emission testing and major repairs).
522.60.48.728	VEHICLES/MAJOR OVERHAUL	Scheduled major overhaul of apparatus sent out to a vendor.
522.60.48.730	WELDING	Certified welding.
522.60.48.737	MARINE REPAIRS	Marine 67 repairs.
522.60.48.738	ACCIDENT REPAIRS	Accident repairs of apparatus.
522.60.49.590	TOWING	Costs for towing apparatus that breaks down.
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	Employee Salaries
522.85.10.103	OVERTIME SALARIES	Overtime for jobs that run past normal working hours.
522.85.20.131	LIFE INSURANCE	Life insurance provided by Employer.
522.85.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.85.20.133	MEDICAL/DENTAL	Medical and Dental plans paid by employer.
522.85.20.134	PENSIONS FULL TIME	Employer share of pension plans.
522.85.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month
522.85.20.138	MEDICARE	Medicare contribution paid by employer.
522.85.31.297	COMPUTER SUPPLIES	Purchased supplies, such as ribbons, disks, etc.
522.85.31.339	RADIO REPAIR PARTS	Parts for repair of radio systems.
522.85.31.340	BATTERIES	Replacement batteries for portable radios.
522.85.31.341	NETWORK INFRASTRUCTURE PARTS	Parts for repair of network infrastructure.
522.85.31.342	COMPUTER/PRINTER/MONITOR PARTS	Parts for repair of computers/printers/monitors - replacement printers.
522.85.31.343	PHONE REPAIR PARTS	Parts for repair of telephone systems.
522.85.35.417	OFFICE MACHINES	Misc. small office machine replacement.
522.85.35.423	SHOP TOOLS	Purchases replacement tools.
522.85.35.426	RADIOS/PAGERS	Purchases replacement fire dept. pager & radios.
522.85.35.429	SERVER SOFTWARE	Software for servers as needed.
522.85.35.430	CLIENT SOFTWARE	Software for P.C.'s as needed.
522.85.41.571	ALPHA PAGERS/AIR CARDS	Alpha pagers per firefighter contract, and air cards for all MDCs.
522.85.41.592	SOFTWARE CUSTOMIZATION	Customization of major application packages.
522.85.41.593	CONSULTANTS	Software Support for Network system by outside vendors.
522.85.41.594	INTERNET CONNECTION	Internet connection fees.
522.85.41.595	800 ACCESS FEES	800 MHz access fees for radios and MDC's.
522.85.41.614	VALLEYCOM DISPATCHING	ValleyCom owner agency fees for dispatching services (moved to Ops in 2011).
522.85.42.579	POSTAGE	IT Postage costs for shipping.
522.85.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Ongoing training for Info Systems personnel.
522.85.48.733	NETWORK INFRASTRUCTURE	Time & Material Maintenance on network infrastructure.
522.85.48.734	COMPUTER/PRINTER/MONITOR	Time & Material Maintenance on computers/printers/monitors.
522.85.48.735	TELEPHONE T&M MAINT.	Time & Material Maintenance of the telephone systems.
522.85.48.736	RADIO T&M MAINT.	Time & Material Maintenance of the radio systems.
522.85.49.755	SOFTWARE CONTRACT	Annual contract fees on major application software and misc. software.
522.85.49.756	TELEPHONE MAINT. CONTRACT	Moved to 522.05.47.674.
522.85.49.757	OFFICE EQUIPMENT CONTRACTS	Annual contract fees on copiers, etc.

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-anticipated costs for mailings, claim preparation. Etc.
522.95.20.186	HRA DISBURSEMENT	Annual January payment of \$1500 per employee for health reimbursement account.
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.

**REVENUE FORECASTS 2015
and BEYOND**

Forecasting revenues has become a near impossibility with volatile markets, assessed values which fluctuate from a loss of nearly 8% in one year (2012 values collected in 2013) to an increase of nearly 15.15% (2014 values collected in 2015). Projections for 2015's assessed values, to be collected in 2016, are all over the map without any real sense for where they will eventually end up (some project as high as 8% or 9%, while others are more conservative in the 3% to 5% range). Therefore, there are no solid projections to present to our community as the "unknowns" far exceed the "knowns" as we head into 2016 and beyond relative to revenues. However, it can be strongly stated that the Great Recession is definitely over.

The 2015 fiscal year had previously been identified as a key point for South King Fire & Rescue, as this is the year the SAFER Grant funding will cease to be collected (at least after the 1st quarter). This necessitated a strategic combination of increased assessed values (resulting in enhanced revenues), coupled with a reduction of expenditures where necessary, in order to achieve a balanced budget. **This feat was achieved in fiscal year 2015.** The combination of the maintenance and operations levy, passed in 2012 and collected from 2013 through 2016, coupled with the aforementioned SAFER Grants, allowed the district to move forward and achieve necessary staffing levels in order to maintain respectable response times. The ongoing challenge will be to maintain these levels in these fiscally volatile times.

Should revenues not keep up with necessary expenditures in 2016 and beyond, the Board of Fire Commissioners and Administrative Staff will likely examine the following areas (amongst others) in order to maintain a balanced budget approach:

- Looking at past practices relative to reducing overall expenditures gleaned through the lean years of the recession (i.e. allowing normal attrition to assist in reducing expenditures, eliminating all discretionary expenses, etc.).
- Closely examining the key 2015 expense areas that increased relative to identifying a means to reduce these line items in 2016 and beyond (i.e. working with Labor relative to limiting personnel cost increases, and also examining the self-funded medical plan to ensure it is still the most efficient use of medical expenditures).
- Identifying potential revenue enhancements, such as a public/private partnership relative to patient transports for a fee utilizing the fleet of staffed aid cars.
- Utilizing our Strategic Planning process to involve all members of the department, and the community as well, relative to identifying new approaches to balance revenues and expenses in the most efficient manner possible.

Fiscal year 2015 is balanced from the perspective of the Operating Budget compared with Revenues. However, 2015 will see another year without a positive contribution to the Capital Reserves system. This, coupled with the lean years of the Great Recession, has led the fire district to examine the potential of running a bond issue in 2015. This budget, for 2015, has been prepared with the concept of a significant bond issue augmenting the capital needs of the department.

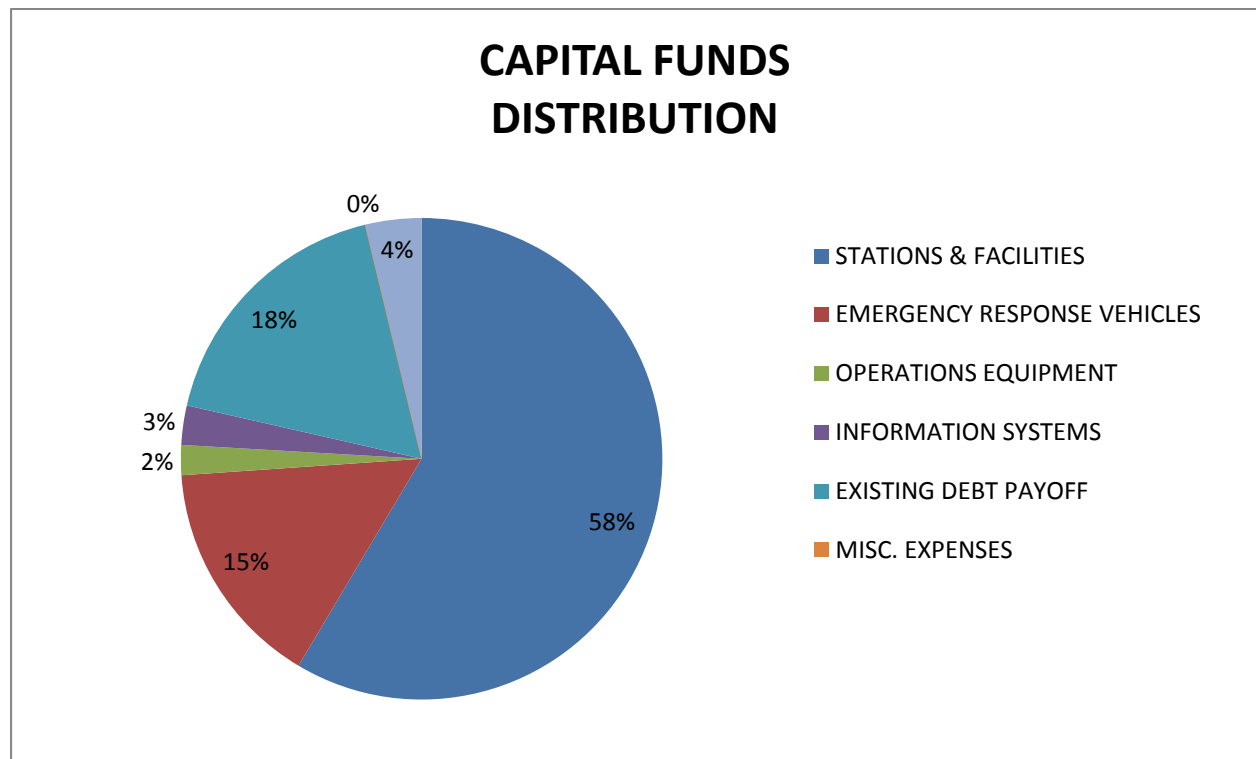
The challenges associated with 2016 and beyond will require strong leadership from the Board of Fire Commissioners and Administrative Staff, coupled with support from all members of the fire district, in order to maintain the Class 2 rated department that our community enjoys. Challenges will continue both on the revenue side, as well as on the expense side. With most fire entities utilizing a combination of the benefit charge, excess levies, property taxes, and bond issues to maintain and enhance revenues, South King Fire & Rescue's leadership must strategically consider funding options that will secure long term stability and enable the district to keep up with the significantly increasing emergency call volumes anticipated in 2015 and beyond.

BOND ISSUE FORECASTS 2016 to 2020

South King Fire & Rescue’s Board of Fire Commissioners are analyzing the potential of placing a General Obligation (G.O.) Bond before the voters of the fire district in 2015. This Bond Issue could potentially reset the district’s Capital Reserve system, allowing for equipment and apparatus purchases, and facilities upgrades, that otherwise could not be funded through the underfunded Capital Reeve system. The Great Recession took a toll on all capital expenditures, thus becoming the driving force behind the G.O. Bond Issue.

While currently separate from the budget process, it needs to be noted that the 2015 budget was prepared with anticipation of a bond issue moving the district forward relative to the capital needs of the department. Very few capital expenses have been approved for the 2015 budget, with the potential bond issue including the following projected expenditures:

CAPITAL BOND EXPENSE SUMMARY	
STATIONS & FACILITIES	\$ 26,527,417
EMERGENCY RESPONSE VEHICLES	\$ 6,967,495
OPERATIONS EQUIPMENT	\$ 911,900
INFORMATION SYSTEMS	\$1,193,326
EXISTING DEBT PAYOFF	\$ 8,010,898
MISC. EXPENSES	\$0
CONTINGENCY (excludes station/facil)@ 10%	\$1,708,362
TOTAL BOND	\$45,319,398



Should the Board of Fire Commissioners determine that a bond issue should not be placed before the voters in 2015, or if the citizens of the fire district do not support a bond issue via an election process, then the 2015 budget will need to be revisited relative to the capital needs of the fire district. In either scenario, a budget amendment will be required to secure funding for:

- SCBAs (self-contained breathing apparatus funds, offsetting a recently awarded FEMA grant, at a cost of nearly \$700,000).
- Replacing one (1) Aid Car at a cost of \$236,000.
- Replacing one (1) engine at a cost of \$650,000.

These costs are just the beginning of needed capital enhancements at the fire district which will require discussion should a bond issue not occur in 2015. In the final analysis, the Great Recession set the fire district's capital improvement plans back significantly. The challenge was to maintain staffing and emergency operations first and foremost, with capital replacements/enhancements secured as necessary. It is now time to deal effectively with the capital needs of South King Fire & Rescue, a challenge which the Board of Commissioners will undoubtedly meet head on in the months to come.