SOUTH KING FIRE

2026 BUDGET



OPERATING AND CAPITAL

Adopted November 25, 2025

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EXECUTIVE SUMMARY

South King Fire (SKF) serves a population of more than 160,000 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. Fire Protection Districts, 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 maintains the goal of growing its operations as required to keep up with increased demands for service. Economic development, driven by King County's Countywide Planning Policies, Sound Transit expansion lines, and the City of Federal Way's Housing Action Plan will continue to increase emergency responses, placing additional stress on the district. In Federal Way, the growth plan requires nearly doubling the current rate of housing development annually to meet the city's adopted target of 8,100 units by 2035. The District's Strategic Planning Committee continues to analyze the impacts of these plans and policies to determine how aggressive development will affect current and future service levels. The process includes reviewing tax exemptions, tax diversions via Tax Increment Financing (TIF) laws, and other incentives created by cities, counties, and the State that financially impact the district. The primary objective is to ensure revenues and resources are sufficient to meet these growth plans and the resulting increases for service.

During 2025, SKF experienced notable progress and transformation. Leadership challenges emerged at the close of 2024 and carried over into the new year. To maintain operational stability, the Board of Fire Commissioners initiated an interim Fire Chief hiring process. However, after a rapid search, their selected candidate withdrew, leaving both the Board and the district without a Fire Chief. With other senior leaders already in place, the Board opted not to conduct another interim search and instead take a more deliberate approach in selecting the next leader. As a result, for the first time in almost 25 years, the district functioned without a Fire Chief.

In the absence of a Fire Chief, senior leadership defined organizational priorities to promote stability and establish a strategic direction. Throughout the year, progress was assessed and achieved in alignment with these priorities:

Fire Benefit Charge (FBC) – Collection procedures establishing new processes required by law for proper implementation of the FBC.

Audit & Compliance – Address audit findings related to lack of policy and procedures at the highest levels to

New Headquarters – Fire Admin Building Construction improvements required before occupying.

320th Property Sale – Management of process to sell the property.

ensure compliance and to safeguard public resources.

Policy Updates & Employee Education – Implementation of appropriate policies and effective education and adherence to those policies.

Washington Surveying & Rating Bureau (WSRB) Rerate – Oversight of the 5-year rerate process that establishes the fire districts Class Rating.

Organizational Restructure – A reorg designed to reimagine positions and roles in the organization with intentionality to promote growth opportunities and foster succession.

Station 62 Remodel – Establishment of an updated plan (and execution) for seismic upgrades, station modernization, and design changes based on emergency response modeling.

Labor Relations – Efforts to reestablish positive labor/management relations after years of significant leadership challenges and expired labor contracts.

Exposure Reduction – Initiatives to reduce exposure with new and/or modernized gear, filtration systems and cleaning technologies to reduce harmful exposure to fire district personnel.

Operational Assessment & Improvements – In concert with a reorg, an assessment of operational challenges and needs designed to align future roles responsibilities and improve all aspects of daily operations.

Grant Opportunities – Emphasis on securing alternate funding to assist with our growing facility, equipment, and service delivery needs.

Impact Fees – City of FW, TIF Mitigation – Ongoing mitigation discussions with the City of Federal Way over tax increment financing application.

New Hires/Budgeted Positions – Work required to advertise, interview and fill unfilled, vacant, and new positions.

Strategic Plan – Establishment of a new Strategic Plan after completion of the two-year Strategic Bridge Plan that solidifies our strategic initiatives in process.

Community Engagement/Risk Reduction – Enhance Fire Prevention efforts into modern Community Risk Reduction (CRR) strategies to support CRR implementation across the district to benefit the community.

Standards of Cover – Comprehensive study to establish emergency response performance objectives, considering

growth plans and community needs, in concert with an updated Strategic Plan.

August marked one year since the community approved the Fire Benefit Charge (FBC), which secured financial stability for the fire district until 2030. South King Fire's leadership and staff are sincerely grateful to voters for their continued support. Thanks to this commitment, the organization can concentrate on long-term planning and expansion efforts to keep up with growing service needs in the community. With this backing, we are pleased to share that considerable progress was made on the priorities, supporting our goals for growth.

The plan to sell the 320th property in Federal Way to finance major capital projects was delayed when the potential buyer did not complete the transaction. Immediately, the senior leadership team proposed an alternative funding method by securing a Limited Tax Obligation Bond (LTGO) to address the fire district's highest priorities. An LTGO allows for the acquisition of funds through bond issuance. To facilitate this process, the district's financial statements underwent a thorough review by bond counsel and Standard and Poor's (S&P) to secure an updated credit rating. As a result of prudent fiscal management over the past 5 years, the district received an impressive AA+ credit rating.

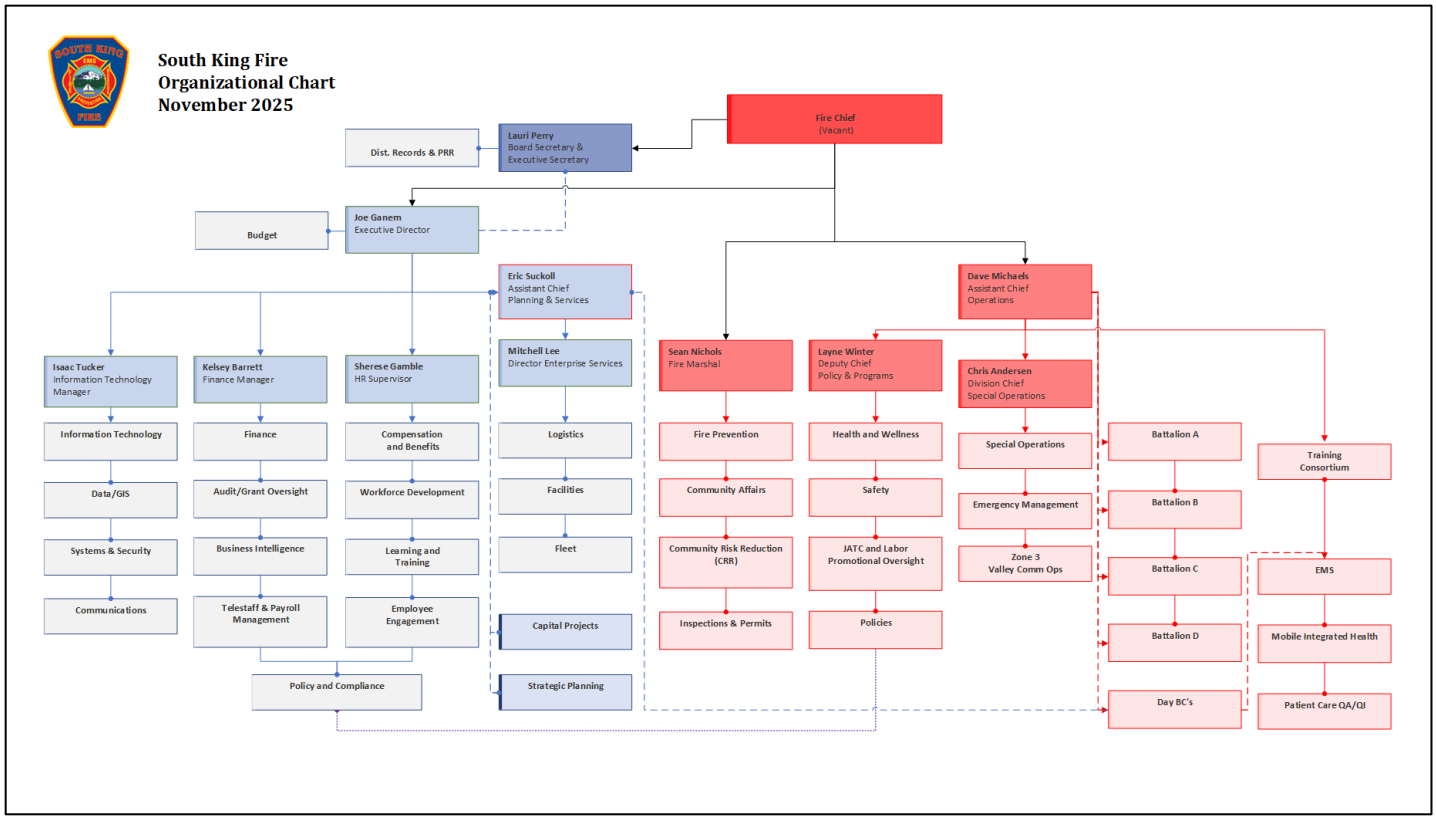
As part of the bonding process, we also refunded (refinanced) the 2015 Unlimited Tax General Obligation (UTGO) bond. This initiative resulted in taxpayer savings of $1.9 million over the remaining ten years of the original voter-approved bond. These savings are reflected via a reduced bond levy rate in 2026.

Due to rising demand and emergency responses, allocating additional resources remains essential to maintain satisfactory response times. Recent increases in firefighter staffing numbers have had a positive impact; however, existing levels still fall short of fully meeting operational demands. This year, available personnel enabled intermittent operation of a twelfth (12^{th}) unit—an aid car—on days with sufficient staff. With new recruits currently attending the training academy, further support is anticipated in the first quarter of 2026. At that time, we intend to staff the twelfth (12^{th}) unit and introduce a thirteenth (13^{th}) unit as daily staffing allows for such expansion.

To support expanded resources, we are working with our partners to select an optimal site for a new fire station in the southern part of our jurisdiction. This project marks a notable milestone, as it will be the first fire station facility constructed by SKF in nearly forty years. Following 75 years of dedicated community service, our existing facilities are reaching maximum capacity. Establishing new response locations is essential to accommodate additional personnel and apparatus to enhance service delivery across our communities.

Finally, following a comprehensive evaluation of district needs, we announced an internal organizational restructuring to better align with our long-term goals. Recent retirements and vacancies in leadership presented an opportunity to reassess priorities and strengthen our team for future initiatives. This updated structure is built upon a

foundation of experienced and trusted team members, who are committed to maintaining our strategic direction and developing the next generation of leaders at SKF.



DISTRICT BUDGET

The Fire District's Administration is pleased to present the 2026 Budget which includes maintaining all seven (7) fire stations staffed with engine companies, each staffed with one officer and two firefighters. Four (4) fire stations will be staffed with aid cars, each staffed with one officer and one firefighter. Additional response units will be staffed on days when daily staffing numbers are sufficient.

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 continue to increase. In 2024, the district responded to over 27,000 requests for service. Current projections indicate emergency responses will continue to rise, surpassing 30,000 calls within the next few years.

SKF remains committed to maintaining a balanced budgeting strategy. To address the increasing demands of a growing population, the allocation of additional resources is necessary. Ongoing support through sustainable funding initiatives, such as the Fire Benefit Charge, allows for continued growth and high-quality service delivery to the community.

This strategy involves prioritizing firefighter staffing to meet growing needs. In 2020, the district allocated funds for 130 firefighters. Budgeted staffing increased to 138 in both 2022 and 2023, rose to 146 in 2024, and reached 148 in 2025. The 2026 budget proposes 12 additional positions, bringing operational staffing to 160 firefighters, meaning each shift would have 40 assigned personnel. These increases are expected to allow for more units to serve the community.

The district is also boosting support staff in conjunction with frontline personnel. There will be additional Human Resources (HR) roles added as part of a divisional reorganization, aimed at improving HR support for an expanding team and employee workforce. Funding also covers a previously planned but vacant civilian Public Educator position to help with community outreach. An Emergency Medical Services (EMS) Officer has been included to oversee critical EMS activities and maintain patient care and reporting standards. Two day-shift Battalion Chiefs (BC) roles negotiated through a successor labor agreement, will help distribute the BC Office workload and encourage leadership development within the team. Finally, a full-time Geographic Information System (GIS)/Data Specialist will take over from a retiring half-time employee. Altogether, this year's budget includes a record 221 full-time positions, the largest employee headcount ever for the district.

The increases in divisional and programmatic expenditures are largely attributable to escalating costs, ongoing compliance requirements, and operational needs. With the implementation of a more sustainable funding model, the district can budget for goods and services that align with the evolving demands of a modern fire service organization. Additionally, insurance premiums, Labor & Industries (L&I) rates, software-as-a-service (SaaS), utilities, and service fees are anticipated to rise further in 2026.

Annual investments in capital equipment and projects are also priorities of a balanced approach to budgeting. Capital expenditures in 2026 are budgeted at **$1,277,157**.

End-of-year financial reviews and yearly contributions have boosted district capital and contingency reserves, ensuring resources are available for timely equipment replacement, future project requirements, and maintaining financial stability overall.

Prior to securing the FBC, funding cycles and financial uncertainties required the strategic use of debt to advance our growth needs. The following projects were financed under the most favorable terms: A heavy rescue apparatus (2022), two (2) fire engine replacements (2023), and the recently acquired headquarters (Fire Admin Building, 2024).

In addition, in 2025, the district secured a Limited-Tax Obligation Bond (LTGO) in the amount of $15,000,000 to fund larger capital projects. This process required a thorough analysis of district finances and reserve fund balances to secure the confidence of investors and lenders. During funding, Standard & Poor's (S&P) issued an AA+ credit rating, confirming the district's solid financial management.

These debt obligations are an annual operating expenditure budgeted to Debt Service in the General budget. For 2026, Debt Service payments total **$1,871,165**.

South King Fire - Credit Highlights
The rating also reflects our view of the district's:

S&P Global Ratings

• Robust county-level economic metrics, although we estimate based on ratios associated with Federal Way School District, that incomes within its service area are lower. We think there will be enduring demand for housing and other development in its location between Seattle and Tacoma, which will potentially be accelerated by the extension of the region's light rail network to the district by 2027.

• Consistently positive operating results, predictable and flexible budgetary structure, and a strong financial position, albeit on a cash basis of accounting.

• Financial policies and practices that include disclosure of trends and assumptions in annual budget documents, monthly budget-to-actual reports to the governance board, annual updates to multi-year financial and capital plans, use of the county investment pool for liquid assets, a debt policy under development, and a well-defined minimum reserve policy that includes 8% of expenses for emergencies and 10% for unexpected events. In addition, the district is taking measures to mitigate cyber risks.

• Light debt and pensions burden, although the district is in the early stages of developing a request for voters in 2026 or 2027 for GO authorization to develop a new fire station to accommodate accumulated and prospective development within its service area. The district has $4.4 million in privately placed debt outstanding that we do not view as a material contingent liability risk.

PROPERTY TAX & FIRE BENEFIT CHARGE (FBC)

In 2026, the district will collect the statutory maximum of one ($1.00) dollar per one thousand ($1,000) dollars of assessed property valuation. This $.50 reduction from the 2024's levy-rate of $1.50 per $1,000, due to the passage of the FBC.

Property taxes on parcels are estimated at **$30,234,934**. This is an increase of **$703,993** or **2.37%** from 2025's actual levied amount of **$29,678,953**. New construction is valued at **$148,011.** Total property tax and new construction is estimated at **$30,382,945.**

In August 2024, 65.28% of voters authorized the FBC for a period of six (6) years. Per RCW 52.18, the statutory limit shall not exceed 60% of the agency's operating budget. In 2026, the FBC is set at **39.25%** of South King Fire's operating budget or **$22,231,523**. This amount will be apportioned throughout the properties in the fire district's jurisdiction using the adopted formula.

2026 South King Fire - Benefit Charge Formula

Square root of the total square footage X 18 X Category Factor X Response Factor X Hazard Factor X Fire Flow Factor X Applicable Discount = Fire Benefit Charge

Square Footage Categories	400-1,799	1,800-2,699	2,700-3,599	3,600-3,999	4,000-4,999	5,000-7,999	8,000-9,999	10,000-14,999	15,000-19,999	20,000-29,999	30,000-49,999	50,000-99,999	100,000-139,999	140,000-199,999	200,000-299,999	300,000-399,999	400,000-499,999	500,000-599,999	600,000-699,999	700,000-999,999	1,000,000+
Category Factors																					
Residential	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71
Multi-Unit	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	4.25	4.25	4.25	6.7	6.7	9	11.25	14.5	14.5	14.5	14.5	14.5	14.5
Commerical	1.5	1.5	1.5	1.5	1.6	1.6	1.6	1.7	1.7	1.7	1.85	1.85	2	2	3.05	3.35	3.5	3.75	4	4.15	5.15
Mobile Homes	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Fire Flow Factor*																					
0.3527925																					
Response Factor																					
Residential	1.2	Variable**																			
Multi-Unit	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
Commercial	1.25	1.25	1.25	1.25	1.25	1.25	1.75	1.75	1.75	2.65	4.2	4.2	4.2	4.2	4.3	4.3	4.4	5.5	5.5	5.5	5.5
Hazard Factor																					
Light Hazard	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Ordinary Hazard - 1	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15
Ordinary Hazard - 2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2
Extra Hazard - 1	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3
Extra Hazard - 2	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4
Discounts																					
Automatic Fire Sprinkler	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Automatic Central Alarm	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925	0.925

*Fire Flow Factor is estimated until final tax and property data is certifed by King County Assessor

**Based on the number of firefighters needed to deliver required fireflow

Note: The 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.

Total projected revenues*, including Property Tax, FBC, and miscellaneous revenues** and reimbursements are projected at **$58,589,586**.

* See page 12 for a summary of revenues.

OPERATING BUDGET HIGHLIGHTS

Total operating expenses for 2026 are budgeted at **$56,640,824**. This is an increase from the 2025 budget by **10.68%** or **$5,467,725**.

Increases are driven mostly by personnel costs, negotiated changes within successor collective bargaining agreements (CBA's), new positions, and continued rising costs for goods and services.

Budget growth related to personnel include:

- Twelve (12) new entry-level firefighters to even out budgeted shift staffing to 40 per shift.
- Four (4) new firefighters to fill vacancies due to retirements and internal movements.
- Two (2) day-shift Battalion Chiefs to support and provide coverage to the BC's Office and foster succession opportunities.
- One (1) EMS Officer position (upon successful negotiation with Local #2024) to oversee EMS functions related to patient care and reporting standards.
- One (1) unfilled position, a civilian Public Educator, to assist with community outreach.
- One (1) Human Resources Coordinator and one (1) HR Analyst/Benefits Admin to assist with a larger district workforce, hiring processes, and compliance needs part of a divisional restructure increasing from a three (3) person division to four (4).
- One (1) GIS Specialist to replace a part-time position due to retirement and a changing reliance on GIS work in the fire service.
- Firefighter CBA compensation increases include a cost-of-living adjustment (COLA), of 2.3%, deferred compensation at 4.75% of First-Class Firefighter (FF1), Officer and specialty rank pay.
- Represented civilian support personnel will a 2.3% COLA, deferred compensation at 4.75% of FF1.
- Qualified non-represented personnel will receive a 2.3% COLA, and a deferred compensation increase equivalent to 4.75% of FF1.
- Expected increases in L&I rates for 2026.
- Commissioner compensation and meeting rates per RCW 52.14.10.

Other funded projects and initiatives include:

- Fire Officer Development Program
- Strategic Planning & Standards of Cover
- L&I Leave Management
- Legislative Advocate - Grant writing to assist in securing alternative funding
- Major Software & System Upgrades – Website Modernization, Daily Shift-Staffing
- Network infrastructure component upgrades post 2015 Bond Measure
- Station alerting and apparatus connectivity
- Exposure Reduction Initiative – Personal Protective Equipment (PPE) & vehicle exhaust mitigation
- Fire Station Maintenance & Improvements

The total operating budget expenses for 2026 are shown below as compared with 2025:

TOTAL DISTRICT EXPENSES	2025	2026	VARIANCE	
DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
REGULAR HOURS	490,202	519,235	29,033	5.9%
OVERTIME HOURS	30,889	30,778	-111	-0.4%
TOTAL PAID HOURS	521,101	550,013	28,912	5.5%
WELLNESS INCENTIVE/PRM	119,200	127,700	8,500	7.1%
HOLIDAY SELL-BACKS	431,700	335,950	-95,750	-22.2%
REGULAR SALARIES	27,894,050	29,873,447	1,979,397	7.1%
OVERTIME SALARIES	2,715,493	2,741,805	26,312	1.0%
PREMIUM/SPECIALTY/ACTING PAY	318,554	322,867	4,313	1.4%
TOTAL SALARIES	31,513,792	33,355,269	1,841,477	5.8%
TOTAL EMPLOYEE LEAVE CASH OUT	305,000	305,000	0	0.0%
TOTAL EMPLOYEE HEALTH BENEFITS	6,759,027	7,219,641	460,614	6.8%
TOTAL EMPLOYEE RELATED PROGRAMS	46,500	60,500	14,000	30.1%
TOTAL EMPLOYEE NON-MEDICAL BENEFITS	5,054,335	5,667,243	612,908	12.1%
TOTAL EMPLOYEE BENEFITS	11,859,862	12,947,384	1,087,522	9.2%
MISCELLANEOUS SUPPLIES	798,650	939,250	140,600	17.6%
REPAIR PARTS	204,000	258,000	54,000	26.5%
SMALL EQUIPMENT	229,319	890,507	661,188	288.3%
TOTAL EQUIP- & SUPPLIES	1,231,969	2,087,757	855,788	69.5%
TRAINING - TUITION/REGISTRATIONS/FEES	318,900	325,100	6,200	1.9%
RENTAL SERVICES	9,300	9,300	0	0.0%
MAINTENANCE SERVICES	419,730	483,030	63,300	15.1%
MISCELLANEOUS SERVICES	1,902,229	2,182,047	279,818	14.7%
CONTRACT SERVICES	1,343,028	1,383,466	40,438	3.0%
TOTAL PURCHASED SERVICES	3,993,187	4,382,943	389,756	9.8%
TOTAL DEBT SERVICE	686,558	1,871,165	1,184,607	172.5%
TOTAL CONTINGENCY	150,000	150,000	0	0.0%
TOTAL ELECTIONS	200,000	200,000	0	0.0%
TOTAL ELECTION COSTS	200,000	200,000	0	0.0%
TOTAL AUDIT	22,885	32,000	9,115	39.8%
TOTAL LICENSES	0	0	0	-
TOTAL FINANCIAL AND RECORDS SERVICES	22,885	32,000	9,115	39.8%
TOTAL OTHER GENERAL GOVERNMENT SERVICES	0	0	0	-
TOTAL COMMISSIONER COMPENSATION	115,920	115,920	0	0.0%
TOTAL COMMISSIONER BENEFITS	4,186	4,386	200	4.8%
TOTAL COMMISSIONER PLANNING	23,740	31,000	7,260	30.6%
TOTAL COMMISSIONER EXPENSES	144,046	151,306	7,260	5.0%
TOTAL FUEL & LUBE	245,000	245,000	0	0.0%
TOTAL INSURANCE	340,000	374,000	34,000	10.0%
TOTAL UTILITIES	480,800	539,000	58,200	12.1%
TOTAL DISTRICT EXPENSES	**51,173,099**	**56,640,824**	**5,467,725**	**10.68%**

CAPITAL BUDGET

CAPITAL PROJECTS SUMMARY		
OPERATIONS - EQUIPMENT		
SCBA EQUIPMENT	$	161,500
MARINE 67 - JET ANCHOR (GPS)	$	35,000
TOTAL OPERATIONS EQUIPMENT:	**$**	**196,500**
FLEET - STAFF VEHICLES		
TRAINING OFFICER VEHICLES	$	303,000
STAFF - PUBLIC EDUCATION	$	50,000
SUPPORT - LOGISTICS	$	85,000
TOTAL STAFF VEHICLE:	**$**	**438,000**
INFORMATION TECHNOLOGY		
NETWORK INFRASTRUCTURE	$	100,000
RADIOS - MOBILE	$	38,000
CONFERENCE/TRAINING ROOMS	$	20,000
TECHNOLOGY FUND	$	22,666
TOTAL INFORMATION SYSTEMS:	**$**	**180,666**
FACILITIES - STATION IMPROVMENTS		
61 - NEDERMAN EXHAUST (EXPOSURE REDUCTION INITIATIVE)	$	123,269
64 - HARDSCAPE 911 MEMORIAL	$	24,500
65 - DRIVEWAY REPLACEMENT	$	45,317
67 - HVAC RECOMMISSION	$	23,500
67 - DRY SPRINKLER HEAD REPLACEMENTS	$	12,000
67 - BUNKROOM MAINTENANCE (CARPET,PAINT)	$	18,500
67 - EXTERNAL PAINT & STATION SIGNAGE	$	51,300
68 - TRAINING TOWER REPAIR	$	27,000
68 - TRAINING DUMPSTER STAIRS	$	5,500
60 - FLEET STORAGE CONNEX CONTAINERS	$	15,000
TOTAL STATION & FACILITIES	**$**	**345,886**
SUBTOTAL CAPTIAL	**$**	**1,161,052**
CAPITAL CONTINGENCY RESERVE (PROJECT OVERUNS)	**$**	**116,105**
TOTAL CAPITAL	**$**	**1,277,157**

The capital budget reflects **$1,277,157** in projects and equipment.

CAPITAL CARRY-OVER		
	APPROVED	CARRY-OVER
GENERAL		
Station 63 & Station 64 Bathroom Renovations (Estimated remaining balance & work under accepted bid at time of year-end closing)	$ 150,000.00	$ 150,000.00
TOTAL	**$ 150,000.00**	**$ 150,000.00**

Bathroom remodels at Station 63 and 64 will not be completed prior to year-end closing. Project funds approved to finalize the remaining work (within the originally awarded bid amount) are represented above. Project completion is now estimated to be February 2026.

MAJOR CAPITAL PROJECTS

Work on high-value, long-term projects and replacements continue into 2026:

- **Ladder Truck**– Order placed November 2024. Delivery and payment expected in 2027.
  Committed Cost: $2.4M
  Funding Source: Capital Reserves

- **Fire Station 62 Seismic & Safety Improvements** – Includes station modernization to increase first response resource capacity at the district's busiest location.
  Estimated Cost: $6M +/-
  Funding Source: 2025 LTGO

- **Headquarters Renovations** – Office space remodel to collocate divisions inefficiently spread out across the district. Construction commenced in October 2025. Move-in expected Summer 2026.
  Committed Cost: $3.8M
  Funding Source: 2025 LTGO

- **Fire Engines** – Additional engines to grow response fleet & units in service. Apparatus Standardization Committee (ASC) to submit recommendations for order in late 2025 or early 2026. Delivery and payment TBD.
  Estimated Cost: $2M+
  Funding Source: Capital Reserves

- **Support Units –** 2 x multi-purpose emergency response units.
  Estimated Cost: $500k
  Funding Source: Capital Reserves

- **CO2 Cleaning Machine** – Exposure Reduction Initiative equipment to better clean and remove toxic chemicals from firefighter Personal Protective Equipment (PPE).
  Estimated Cost: $180k per year, 5-year lease or purchase for $780k + $72k per year maintenance
  Funding Source: Unfunded - Pending Grant Submissions, Government Assistance

- **Station 60 Logistics Facility Infrastructure Improvements** – Required to house CO2 Machine and process PPE.
  Estimated Cost: $380k
  Funding Source: Unfunded - Pending Grant Submissions, Government Assistance

  Authorization by the Board of Commissioners to proceed and fund the identified projects, beyond what has been funded in the 2026 Budget or committed, must occur individually via Board Resolutions. The source of funds for each project may be withdrawn from established Construction Funds or the District's Capital Fund upon approval.

ASSESSED PROPERTY VALUES

Regular property taxes are based upon a projected Assessed Valuation (AV) of **$30,382,945,421**. This represents an approximate increase of **1.10%** in AVs from 2025's certified amount of **$30,073,432,907.**

Total AV Tax Base for Excess and Voted Bond Levies is estimated at **$29,975,307,659**.

2026 FIRE LEVY RATE

The total fire levy is comprised of two voter-approved levies. 2026 levy rates and purposes are estimated as follows:

$1.00 per $1,000 of AV – Regular Property Tax
$ .08 per $1,000 of AV – Safety Improvement Bond

$1.08 per $1,000 of AV = Total Fire Levy Rate + 2026 FBC

UNLIMITED TAX GENERAL OBLIGATION (UTGO) BONDS

The district leveraged favorable interest rates to refund (refinance) the 2015 Safety Improvement Bonds in September 2025. This action is expected to result in taxpayer savings of **$1,901,616,** equating to approximately **$200,000** annually, over the remaining ten-year bond payoff period. In 2026, these savings will be reflected by a lower tax rate, decreasing from $0.09 to $0.08 per $1,000 of assessed value.

SAVINGS

South King Fire, King County, Washington
Unlimited Tax General Obligation Refunding Bonds, 2025
Final Numbers

Date	Prior Debt Service	Prior Receipts	Prior Net Cash Flow	Refunding Debt Service	Savings	Annual Savings	Present Value to 09/03/2025 @ 3.7946759%
09/03/2025		296,591.39	(296,591.39)		(296,591.39)		(296,591.39)
12/01/2025	580,287.50		580,287.50	271,761.11	308,526.39	11,935.00	305,704.33
06/01/2026	580,287.50		580,287.50	555,875.00	24,412.50		23,738.80
12/01/2026	2,170,287.50		2,170,287.50	1,960,875.00	209,412.50	233,825.00	199,841.74
06/01/2027	540,537.50		540,537.50	520,750.00	19,787.50		18,531.55
12/01/2027	2,290,537.50		2,290,537.50	2,075,750.00	214,787.50	234,575.00	197,408.99
06/01/2028	496,787.50		496,787.50	481,875.00	14,912.50		13,450.72
12/01/2028	2,416,787.50		2,416,787.50	2,201,875.00	214,912.50	229,825.00	190,236.53
06/01/2029	448,787.50		448,787.50	438,875.00	9,912.50		8,610.98
12/01/2029	2,548,787.50		2,548,787.50	2,323,875.00	224,912.50	234,825.00	191,743.29
06/01/2030	396,287.50		396,287.50	391,750.00	4,537.50		3,796.30
12/01/2030	2,696,287.50		2,696,287.50	2,466,750.00	229,537.50	234,075.00	188,466.66
06/01/2031	345,287.50		345,287.50	339,875.00	5,412.50		4,361.30
12/01/2031	2,840,287.50		2,840,287.50	2,614,875.00	225,412.50	230,825.00	178,251.51
06/01/2032	282,912.50		282,912.50	283,000.00	(87.50)		(67.90)
12/01/2032	2,997,912.50		2,997,912.50	2,763,000.00	234,912.50	234,825.00	178,910.43
06/01/2033	215,037.50		215,037.50	221,000.00	(5,962.50)		(4,456.51)
12/01/2033	3,165,037.50		3,165,037.50	2,926,000.00	239,037.50	233,075.00	175,335.52
06/01/2034	141,287.50		141,287.50	153,375.00	(12,087.50)		(8,701.17)
12/01/2034	3,336,287.50		3,336,287.50	3,093,375.00	242,912.50	230,825.00	171,604.26
06/01/2035	85,375.00		85,375.00	79,875.00	5,500.00		3,813.10
12/01/2035	3,500,375.00		3,500,375.00	3,274,875.00	225,500.00	231,000.00	153,426.03
	32,075,462.50	296,591.39	31,778,871.11	29,439,261.11	2,339,610.00	2,339,610.00	1,897,415.07

Savings Summary

Dated Date	09/03/2025
Delivery Date	09/03/2025
PV of savings from cash flow	1,897,415.07
Plus: Refunding funds on hand	4,201.61
Net PV Savings	1,901,616.68

PROJECTED REVENUES

SOUTH KING FIRE	
2026 REVENUES	
PROPERTY TAXES	30,382,945
FIRE BENEFIT CHARGE (FBC)	**22,231,523**
KCEMS BASIC LIFE/BLS/CORE/MIH SERVICES	3,565,358
KCEMS MEDIC ONE RENT / FUEL	65,000
VALLEY REGIONAL CONTRACT	1,041,524
DES MOINES, CITY PROPERTIES	20,000
DES MOINES, LEASEHOLD EXCISE TAX	40,000
DES MOINES SEWER DISTRICT	4,000
CITY PERMIT FEES	257,600
FIRE PREVENTION PERMIT FEES	30,000
SCHOOL DISTRICT	30,000
STATE TRAUMA GRANT	778
WA STATE PARKS	1,961
WA STATE HIGHWAYS	1,574
SCORE	40,000
KING COUNTY FIRE PROTECTION	50,000
AMBULANCE CONTRACT	71,753
REIMBURSABLE EXPENSES (KCEMS, GRANTS, DEPLOYMENTS, ETC.)	0
INTEREST EARNED	400,000
CELLULAR SITE LEASES	178,569
SALE OF SURPLUS EQUIPMENT	27,000
JUDGEMENTS & SETTLEMENTS	0
PRIME RX REBATES	100,000
STATE FUNDED GRANTS	0
MISCELLANEOUS REVENUE	50,000
TOTAL REVENUES	**58,589,586**

TAX REVENUE REQUEST FOR 2026	
BASE TAXES	30,234,934
DELINQUENT TAX ADJUSTMENT	0
PRIOR YEAR LEVY ADJUSTMENTS	0
NEW CONSTRUCTION	148,011
TOTAL TAX REVENUE AVAILABLE	**30,382,945**

REVENUE VS EXPENSE
BALANCE SHEET

AVAILABLE FUNDING, EXPENSES & RESERVES	
TAX REVENUES	30,382,945
FIRE BENEFIT CHARGE (FBC)	**22,231,523**
OTHER REVENUES	5,975,117
TOTAL REVENUES	**58,589,586**
TOTAL OPERATING EXPENSES	56,640,824
CAPITAL - PAYMENTS & PROJECTS	1,277,157
CAPITAL - RESERVE CONTRIBUTION	500,000
INSURANCE (RAINY DAY) - RESERVE CONTRIBUTION	0
CONTINGENCY - RESERVE CONTRIBUTION	0
RESERVES - REQUIRED BY RESOLUTION/POLICY	0
BUDGET BALANCE/SURPLUS	**171,605**

FUND BALANCES

The following information summarizes district fund balance thresholds. The January 1, 2026, balances are based upon current projections. Estimates will vary when actual year-end revenue and expense numbers become available.

The Board of Commissioners has established a goal of maintaining the following minimum balance thresholds as defined by policy.

- **General Fund:** 60 days of average expenses or **$9.4M** (equivalent)
- **Contingency Cash Fund:** Eight (8) percent or **$4.5M** (equivalent)
- **Capital Fund:** Ten (10) percent or **$5.6M** (equivalent)
- **Insurance Reserve (Rainy Day):** Ten (10) percent or **$5.6M**
- **Employee Medical Reserve Fund:** Set by State Requirement/Auditors
- **LEOFF 1 Medical Fund: $1.0M**

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 2026	
GENERAL OPERATING FUND	21,646,669
CAPITAL FUND	7,704,244
CONTINGENCY CASH FUND	2,902,322
INSURANCE FUND (RAINY DAY)	1,668,626
EMPLOYEE MEDICAL RESERVE	1,634,396
LEOFF 1 MEDICAL LTC / LEOFF 2 SICK LEAVE FUND	1,241,224
2024 CONSTRUCTION FUND	*1,292,832*
2025 CONSTRUCTION FUND - LTGO	*15,058,644*
TOTAL OF RESERVES AND CASH	**53,148,957**

The General Funds available as of January 2026 will allow South King Fire to meet its 1st quarter obligations as property tax revenue and FBC collections are typically credited to the district's account in April and October.

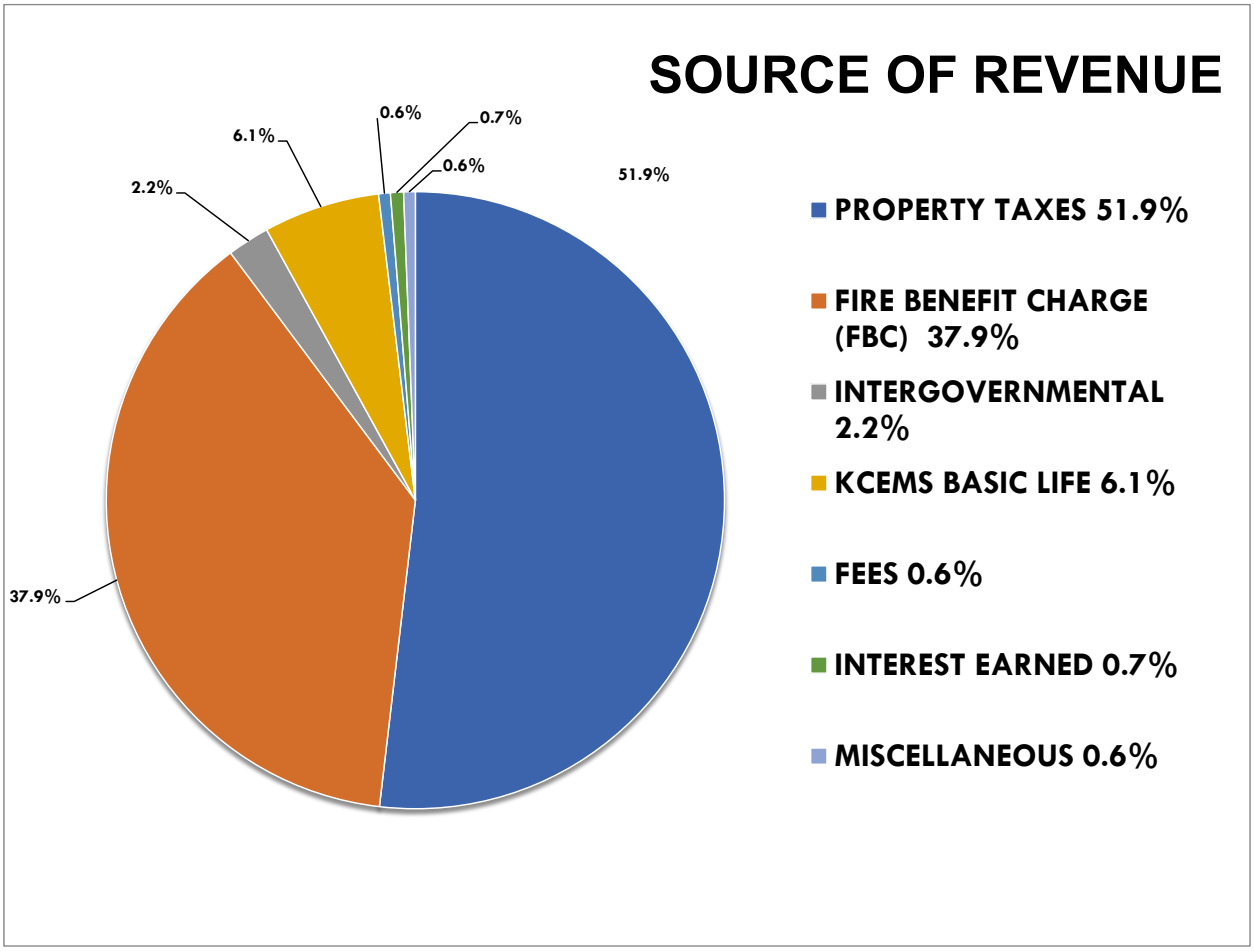
Detailed fund descriptions, uses, and authorizations are outlined in the district policy, approved by the Board of Fire Commissioners.

SOURCES OF FUNDS

Property taxes remain a primary source of funding at **51.9%**. This is an understated number since King County EMS (KCEMS) Basic Life (BLS) and the contract with Valley Regional Fire Authority (VRFA) are also funded by property taxes that are levied by other jurisdictions.

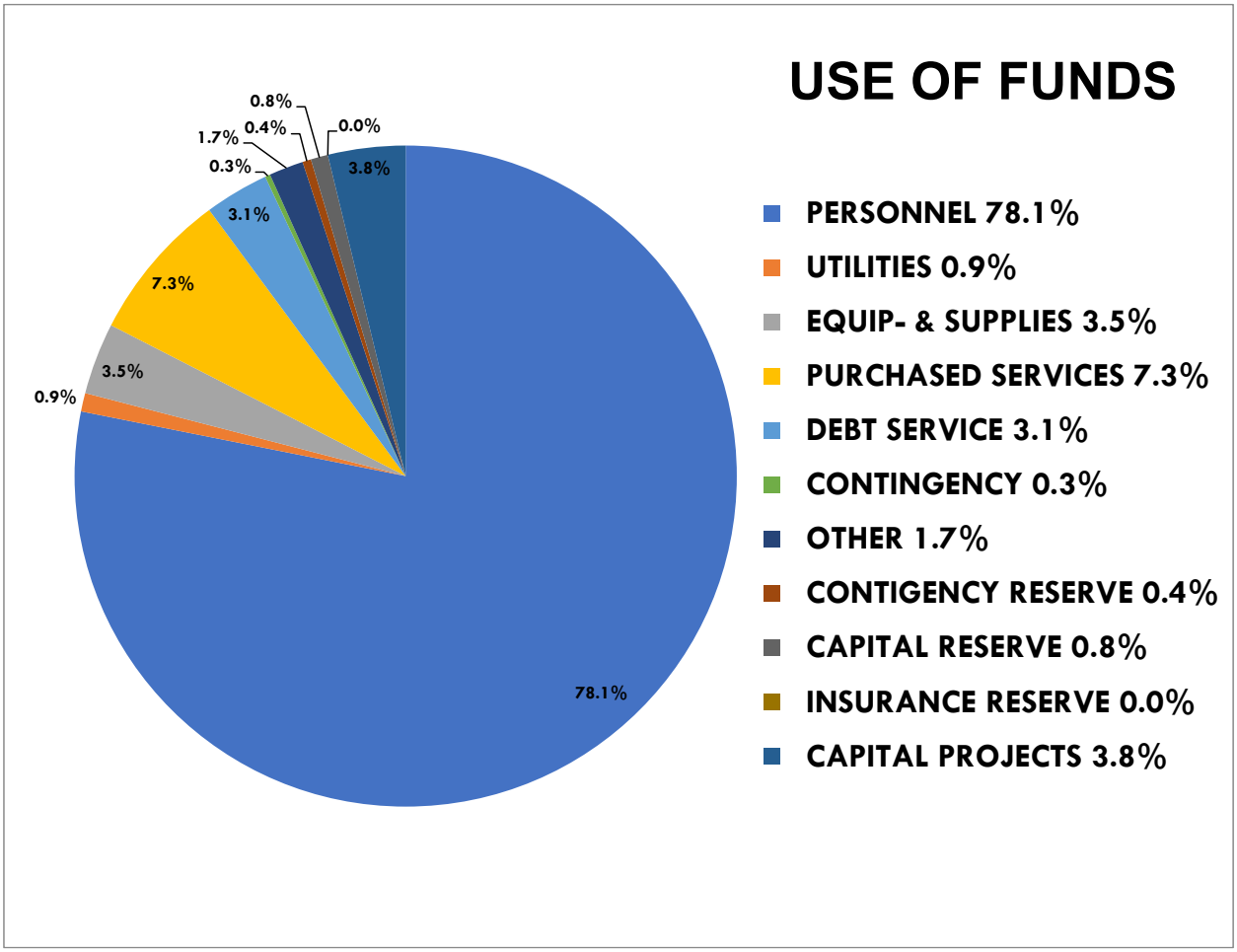
The Fire Benefit Charge (FBC) reduces the regular property tax levy and replaced Maintenance & Operations (M&O) levies the district relied on with voter approval. The FBC provides a more stable funding mechanism that will amount to **37.9%** of the district's revenue in 2026. South King Fire maintains a contract with Valley Regional Fire Authority (intergovernmental) for the protection of the west hill of the City of Auburn within our service area.

Revenue from KCEMS for BLS and MIH, are expected to account for **6.1%** of revenue with a successful renewal of the King County - Medic One/EMS levy in November 2025.



USES OF FUNDS

Most funds are allocated to personnel at **78.1%.** This is to be expected since we are a service provider. The chart below reflects the annual cost allocations to include capital projects, reserves, and debt service obligations.



DIVISIONAL OPERATING BUDGETS

DIVISION:	LEGISLATIVE - COMMISSIONERS	2025	2026	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
511-60-10-812	MEETINGS - COMMISSIONERS COMPENSATION	115,920	115,920	0	0.0%
	TOTAL COMMISSIONERS COMPENSATION	115,920	115,920	0	0.0%
511-60-10	**TOTAL COMMISSIONER COMPENSATION**	**115,920**	**115,920**	**0**	**0.0%**
511-60-20-132	LABOR & INDUSTRIES	200	200	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	4,386	4,386	0	0.0%
511-60-20	**TOTAL COMMISSIONER BENEFITS**	**4,386**	**4,386**	**0**	**0.0%**
511-60-41-574	LEGAL COUNSEL	20,000	10,000	-10,000	-50.0%
511-60-41-603	GOVERNANCE RETREAT	0	7,000	7,000	-
511-60-41-832	PLANNING/SERVICES	1,500	1,000	-500	-33.3%
511-60-43-541	OUTSIDE TRAINING (MEALS, CONFERENCES, SEMINARS)	2,000	5,500	3,500	175.0%
511-60-49-581	DUES & MEMBERSHIPS	0	7,500	7,500	-
511-60-49-602	MEETINGS	240	0	-240	-100.0%
	TOTAL COMM- PLANNING	23,740	31,000	7,260	30.6%
511-60-40	**TOTAL COMMISSIONER PLANNING**	**23,740**	**31,000**	**7,260**	**30.6%**
	TOTAL COMMISSIONER EXPENSES	**144,046**	**151,306**	**7,260**	**5.0%**

DIVISION:	LEGISLATIVE - ELECTION COSTS	2025	2026	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
511-70-51-512	ELECTIONS	200,000	200,000	0	0.0%
	TOTAL ELECTIONS	200,000	200,000	0	0.0%
511-70-50	**TOTAL ELECTION COSTS**	**200,000**	**200,000**	**0**	**0.0%**

DIVISION:	FINANCIAL AND RECORDS SERVICES	2025	2026	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
514-20-41-511	AUDIT	22,885	32,000	9,115	39.8%
	TOTAL AUDIT	22,885	32,000	9,115	39.8%
514-20-49-585	LICENSES	0	0	0	
	TOTAL LICENSES	0	0	0	
514-20-40	**TOTAL FINANCIAL AND RECORDS SERVICES**	**22,885**	**32,000**	**9,115**	**39.8%**

DIVISION:	OTHER GENERAL GOVERNMENT SERVICES	2025	2026	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	2025	2026	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522-05-10-111	EMPLOYEE LEAVE CASH OUT	305,000	305,000	0	0.0%
522-05-10	**TOTAL EMPLOYEE LEAVE CASH OUT**	**305,000**	**305,000**	**0**	**0.0%**
522-05-21-163	EMPLOYEE ASSISTANCE	15,500	15,500	0	0.0%
522-05-21-164	EMPLOYEE RECOGNITION (AWARDS, SERVICE YEARS)	25,000	30,000	5,000	20.0%
522-05-21-165	EMPLOYEE APPRECIATION	6,000	15,000	9,000	150.0%
	TOTAL EMPLOYEE RELATED PROGRAMS	46,500	60,500	14,000	30.1%
522-05-20	**TOTAL BENEFITS**	**46,500**	**60,500**	**14,000**	**30.1%**
522-05-21-161	FOOD	3,500	6,000	2,500	71.4%
522-05-31-261	MISC- SUPPLIES	0	0	0	-
522-05-31-270	REIMBURSABLE GOODS	20,000	20,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	23,500	26,000	2,500	10.6%
522-05-32-381	FUEL	245,000	245,000	0	0.0%
	TOTAL FUEL	245,000	245,000	0	0.0%
522-05-35-460	HOUSEWARES - STATION 60	360	368	8	2.3%
522-05-35-461	HOUSEWARES - STATION 61	360	368	8	2.3%
522-05-35-462	HOUSEWARES - STATION 62	594	608	14	2.3%
522-05-35-463	HOUSEWARES - STATION 63	594	608	14	2.3%
522-05-35-464	HOUSEWARES - STATION 64	594	608	14	2.3%
522-05-35-465	HOUSEWARES - STATION 65	360	368	8	2.3%
522-05-35-466	HOUSEWARES - STATION 66	360	368	8	2.3%
522-05-35-467	HOUSEWARES - STATION 67	594	608	14	2.3%
522-05-35-468	HOUSEWARES - STATION 68	360	368	8	2.3%
522-05-35-469	HOUSEWARES - HEADQUARTERS/FIRE ADMIN BUILDING	360	608	248	68.8%
	TOTAL HOUSEWARES	4,896	4,880	-16	-0.3%
522-05-30	**TOTAL EQUIP- & SUPPLIES**	**273,396**	**275,880**	**2,484**	**0.9%**
522-05-41-574	ATTORNEY/LEGAL	200,000	200,000	0	0.0%
522-05-41-575	NEGOTIATIONS	20,000	20,000	0	0.0%
522-05-41-593	CONSULTANTS	60,000	70,000	10,000	16.7%
522-05-41-602	PLANNING (STRATEGIC PLAN)	75,000	50,000	-25,000	-33.3%
522-05-41-603	RETREATS/TEAM BUILDING	25,000	25,000	0	0.0%
522-05-42-579	POSTAGE	45,000	45,000	0	0.0%
522-05-44-580	ADVERTISING (MEETING, BID, ETC)	2,000	2,000	0	0.0%
522-05-44-584	NEWSLETTERS & PUBLICATIONS	35,000	35,000	0	0.0%
522-05-45-500	OFFICE SPACE LEASE	0	0	0	-
522-05-49-581	DUES & MEMBERSHIPS	25,000	26,000	1,000	4.0%
522-05-49-607	EMERGENCY MANAGEMENT/CERT SUPPORT	12,000	12,000	0	0.0%
522-05-49-691	SERVICE FEES	250,000	250,000	0	0.0%
522-05-49-761	VEHICLE CLEANING SERVICES	2,170	1,200	-970	-44.7%
	TOTAL MISCELLANEOUS SERVICES	751,170	736,200	-14,970	-2.0%
522-05-46-641	INS-/CASUALTY & LIAB-	320,000	360,000	40,000	12.5%
522-05-46-642	INS-/LIFE & ACCIDENT	20,000	14,000	-6,000	-30.0%
522-05-46-643	EMPLOYMENT SECURITY	0	0	0	-
	TOTAL INSURANCE	340,000	374,000	34,000	10.0%
522-05-47-671	ELECTRICITY	160,000	200,000	40,000	25.0%
522-05-47-672	NATURAL GAS	84,000	75,000	-9,000	-10.7%
522-05-47-673	SEWER TREATMENT	0	0	0	-
522-05-47-674	TELEPHONE	61,800	64,000	2,200	3.6%
522-05-47-675	WASTE DISPOSAL	67,000	75,000	8,000	11.9%
522-05-47-676	WATER/SEWER	33,000	40,000	7,000	21.2%
522-05-47-677	SURFACE WATER MANAGEMENT	35,000	30,000	-5,000	-14.3%
522-05-47-679	INTERNET CONNECTION	40,000	55,000	15,000	37.5%
	TOTAL UTILITIES	480,800	539,000	58,200	12.1%
522-05-40	**TOTAL PURCHASED SERVICES**	**1,571,970**	**1,649,200**	**77,230**	**4.9%**
522-05-70-780	PROPERTY PAYMENT(S) - ADMIN BUILDING	367,152	367,152	0	**0.0%**
522-05-70-781	APPARATUS PAYMENT(S)	319,406	319,406	0	**0.0%**
522-05-70-782	2025 LTGO BOND	0	1,184,606	1,184,606	
522-05-70	**TOTAL DEBT SERVICE**	**686,558**	**1,871,165**	**1,184,607**	**172.5%**
522-05-50-791	CONTINGENCY	150,000	150,000	0	0.0%
522-05-50	**TOTAL CONTINGENCY**	**150,000**	**150,000**	**0**	**0.0%**
	TOTAL GENERAL	**3,033,424**	**4,311,744**	**1,278,320**	**42.1%**

DIVISION:	ADMINISTRATION	2025	2026	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	20,796	14,557	-6,239	-30.0%
	OVERTIME HOURS	0	0	0	-
	TOTAL PAID HOURS	20,796	14,557	-6,239	-30.0%
522-10-10-101	HOLIDAY / VACATION SELL-BACKS	11,200	11,200	0	0.0%
522-10-10-102	REGULAR SALARIES	2,019,812	1,613,443	-406,369	-20.1%
522-10-10-103	OVERTIME SALARIES	0	0	0	-
522-10-10	**TOTAL SALARIES**	**2,031,012**	**1,624,643**	**-406,369**	**-20.0%**
522-10-20-131	LIFE INSURANCE	4,292	3,778	-514	-12.0%
522-10-20-132	LABOR & INDUSTRIES	44,567	36,032	-8,535	-19.2%
522-10-20-134	PENSIONS FULL TIME	139,597	91,060	-48,537	-34.8%
522-10-20-136	DEFERRED COMPENSATION	82,775	65,915	-16,860	-20.4%
522-10-20-137	POST RETIREMENT MEDICAL (PRM)	12,000	24,000	12,000	100.0%
522-10-20-138	MEDICARE	30,488	24,351	-6,137	-20.1%
522-10-20-140	EDUCATION BENEFIT	0	5,250	5,250	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	313,719	250,385	-63,334	-20.2%
522-10-20	**TOTAL BENEFITS**	**313,719**	**250,385**	**-63,334**	**-20.2%**
	TOTAL SMALL EQUIPMENT	0	0	0	-
522-10-30	**TOTAL EQUIP- & SUPPLIES**	**0**	**0**	**0**	**-**
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522-10-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	20,000	15,000	-5,000	-25.0%
522-10-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	5,000	5,000	-
522-10-43-545	TRAINING - EXECUTIVE DEVELOPMENT PROGRAM	15,000	0	-15,000	-100.0%
	TOTAL OUTSIDE TRAINING	35,000	20,000	-15,000	-42.9%
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522-10-40	**TOTAL PURCHASED SERVICES**	**35,000**	**20,000**	**-15,000**	**-42.9%**
	TOTAL ADMINISTRATION	**2,379,731**	**1,895,029**	**-484,702**	**-20.4%**

DIVISION:	BUSINESS OPERATIONS - FINANCE	2025	2026	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	10,398	10,398	0	0.0%
	OVERTIME HOURS	192	168	-24	-12.5%
	TOTAL PAID HOURS	10,590	10,566	-24	-0.2%
522-15-10-101	HOLIDAY / VACATION SELL-BACKS	2,000	2,000	0	0.0%
522-15-10-102	REGULAR SALARIES	516,845	556,121	39,276	7.6%
522-15-10-103	OVERTIME SALARIES	12,666	12,039	-627	-4.9%
522-15-10-109	WELLNESS INCENTIVE	2,000	0	-2,000	-100.0%
522-15-10	**TOTAL SALARIES**	**533,511**	**570,160**	**36,649**	**6.9%**
522-15-20-131	LIFE INSURANCE	1,114	1,319	205	18.4%
522-15-20-132	LABOR & INDUSTRIES	1,465	1,829	364	24.8%
522-15-20-134	PENSIONS FULL TIME	50,943	33,398	-17,545	-34.4%
522-15-20-136	DEFERRED COMPENSATION	29,693	30,376	683	2.3%
522-15-20-138	MEDICARE	7,925	8,504	579	7.3%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	101,025	75,426	-25,599	-25.3%
522-15-20	**TOTAL BENEFITS**	**101,025**	**75,426**	**-25,599**	**-25.3%**
522-15-31-277	BUSINESS SUPPLIES	1,500	1,500	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	1,500	1,500	0	0.0%
522-15-35-417	OFFICE MACHINES	1,000	1,000	0	0.0%
	TOTAL SMALL EQUIPMENT	1,000	1,000	0	0.0%
522-15-30	**TOTAL EQUIP- & SUPPLIES**	**2,500**	**2,500**	**0**	**0.0%**
522-15-41-593	CONSULTANTS	5,000	20,000	15,000	
	TOTAL MISCELLANEOUS SERVICES	5,000	20,000	15,000	300.0%
522-15-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	8,500	6,500	-2,000	-23.5%
522-15-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	2,000	4,000	2,000	100.0%
	TOTAL OUTSIDE TRAINING	10,500	10,500	0	0.0%
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522-15-40	**TOTAL PURCHASED SERVICES**	**15,500**	**30,500**	**15,000**	**96.8%**
	TOTAL - FINANCE	**652,536**	**678,586**	**26,050**	**4.0%**

DIVISION:	BUSINESS OPERATIONS - HUMAN RESOURCES	2025	2026	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	6,239	8,318	2,079	33.3%
	OVERTIME HOURS	0	0	0	-
	TOTAL PAID HOURS	6,239	8,318	2,079	33.3%
522-16-10-101	HOLIDAY / VACATION SELL-BACKS	3,750	0	-3,750	-100.0%
522-16-10-102	REGULAR SALARIES	416,640	419,747	3,107	0.7%
522-16-10-103	OVERTIME SALARIES	0	0	0	-
522-16-10	**TOTAL SALARIES**	**420,390**	**419,747**	**-643**	**-0.2%**
522-16-20-131	LIFE INSURANCE	885	999	114	12.9%
522-16-20-132	LABOR & INDUSTRIES	879	1,463	584	66.4%
522-16-20-134	PENSIONS FULL TIME	39,579	24,778	-14,801	-37.4%
522-16-20-136	DEFERRED COMPENSATION	17,816	24,301	6,485	36.4%
522-16-20-138	MEDICARE	6,300	6,439	139	2.2%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	65,459	57,980	-7,479	-11.4%
522-16-20	**TOTAL BENEFITS**	**65,459**	**57,980**	**-7,479**	**-11.4%**
522-16-31-276	COMPLIANCE/RECRUITMENT SUPPLIES	10,000	10,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	10,000	10,000	0	0.0%
	TOTAL SMALL EQUIPMENT	0	0	0	-
522-16-30	**TOTAL EQUIP- & SUPPLIES**	**10,000**	**10,000**	**0**	**0.0%**
522-16-41-576	WORKFORCE DEVELOPMENT	13,840	10,000	-3,840	-27.7%
522-16-41-577	BACKGROUNDS/INVESTIGATIONS	30,000	53,500	23,500	78.3%
522-16-41-578	HIRING/TESTING FEES	2,500	3,750	1,250	50.0%
522-16-41-579	RECRUITMENT/JOB POSTINGS	6,000	6,000	0	0.0%
522-16-41-593	CONSULTANTS	0	0	0	-
522-16-41-615	COMPLIANCE, POLICIES	0	0	0	-
522-16-41-616	HR SUBSCRIPTION SERVICES	10,175	10,175	0	0.0%
522-16-41-617	L&I CLAIM MANAGEMENT	50,000	70,000	20,000	40.0%
	TOTAL MISCELLANEOUS SERVICES	112,515	153,425	40,910	36.4%
522-16-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	11,000	11,000	0	0.0%
522-16-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	5,000	5,000	0	0.0%
	TOTAL OUTSIDE TRAINING	16,000	16,000	0	0.0%
522-16-48-701	MISC- EQUIP- MAINTENANCE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522-16-40	**TOTAL PURCHASED SERVICES**	**128,515**	**169,425**	**40,910**	**31.8%**
	TOTAL HUMAN RESOURCES	**624,364**	**657,152**	**32,788**	**5.3%**

DIVISION:	OPERATIONS	2025	2026	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	364,752	394,128	29,376	8.1%
	TRAINING OVERTIME HOURS	0	0	0	-
	MEETINGS/COMMITTEES OVERTIME HOURS	150	150	0	0.0%
	RESPONSE OVERTIME HOURS	24,000	24,000	0	0.0%
	TOTAL PAID HOURS	388,902	418,278	29,376	7.6%
522-20-10-101	HOLIDAY / VACATION SELL-BACKS	400,000	308,000	-92,000	-23.0%
522-20-10-102	REGULAR SALARIES	19,772,582	21,506,456	1,733,874	8.8%
522-20-10-103	OVERTIME - RESPONSE	1,943,060	1,952,594	9,534	0.5%
522-20-10-104	OVERTIME - TRAINING	35,000	100,000	65,000	185.7%
522-20-10-105	OVERTIME - MEETINGS/COMMITTEES/PROGRAMS	65,044	32,204	-32,840	-50.5%
522-20-10-106	ACTING PAY	131,016	131,016	0	0.0%
522-20-10-107	PREMIUM/SPECIALTY PAY	0	0	0	-
522-20-10-110	OVERTIME - DEPLOYMENTS (FEMA/WILDLAND)		0	0	-
522-20-10	**TOTAL SALARIES**	**22,346,702**	**24,030,270**	**1,683,568**	**7.5%**
522-20-20-131	LIFE INSURANCE	42,452	50,940	8,488	20.0%
522-20-20-132	LABOR & INDUSTRIES	1,084,883	1,410,496	325,613	30.0%
522-20-20-134	PENSIONS FULL TIME	1,231,991	1,324,004	92,013	7.5%
522-20-20-136	DEFERRED COMPENSATION	890,804	981,158	90,354	10.1%
522-20-20-137	POST RETIREMENT MEDICAL (PRM)	90,000	90,000	0	0.0%
522-20-20-138	MEDICARE	300,877	327,151	26,274	8.7%
522-20-20-140	EDUCATION BENEFIT	0	10,500	10,500	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	3,641,007	4,194,250	553,243	15.2%
522-20-20	**TOTAL BENEFITS**	**3,641,007**	**4,194,250**	**553,243**	**15.2%**
522-20-31-303	ACCIDENTS	5,000	5,000	0	0.0%
522-20-31-304	HONOR GUARD	15,000	20,000	5,000	33.3%
522-20-31-305	EXTRICATION	0	12,000	12,000	
	TOTAL MISCELLANEOUS SUPPLIES	20,000	37,000	17,000	85.0%
522-20-35-410	REHAB SUPPLIES	2,000	2,000	0	0.0%
522-20-35-411	WILDLAND SUPPLIES	5,000	5,000	0	0.0%
522-20-35-412	MISC. APPARATUS EQUIPMENT	0	150,000	150,000	-
522-20-35-413	MISC. OPS EQUIPMENT (CHAINSAW REPLACEMENTS)	0	8,580	8,580	-
	TOTAL SMALL EQUIPMENT	7,000	165,580	158,580	2265.4%
522-20-30	**TOTAL EQUIP- & SUPPLIES**	**27,000**	**202,580**	**175,580**	**650.3%**
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522-20-43-540	TRAINING - OPERATIONS	60,000	49,500	-10,500	-17.5%
522-20-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	25,000	14,500	-10,500	-42.0%
522-20-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
522-20-43-543	TRAINING - WILDLAND	10,000	10,000	0	0.0%
522-20-43-544	TRAINING - EXTRICATION	10,000	10,000	0	0.0%
522-20-43-545	TRAINING - OFFICER DEVELOPMENT PROGRAM	10,000	25,000	15,000	150.0%
	TOTAL OUTSIDE TRAINING	115,000	109,000	-6,000	-5.2%
					-
522-20-49-614	VALLEYCOM DISPATCHING	1,246,763	1,256,651	9,888	0.8%
	TOTAL CONTRACT SERVICES	1,246,763	1,256,651	9,888	0.8%
522-20-40	**TOTAL PURCHASED SERVICES**	**1,361,763**	**1,365,651**	**3,888**	**0.3%**
	TOTAL OPERATIONS	**27,376,472**	**29,792,751**	**2,416,279**	**8.8%**

DIVISION:	BATTALION CHIEFS	2025	2026	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	9,792	14,688	4,896	50.0%
	OVERTIME HOURS	1,700	1,700	0	0.0%
	TOTAL PAID HOURS	11,492	16,388	4,896	42.6%
522-21-10-101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-
522-21-10-102	REGULAR SALARIES	805,162	1,239,998	434,836	54.0%
522-21-10-103	OVERTIME SALARIES	209,678	215,277	5,599	2.7%
522-21-10	**TOTAL SALARIES**	**1,014,840**	**1,455,275**	**440,435**	**43.4%**
522-21-20-131	LIFE INSURANCE	1,685	2,876	1,191	70.7%
522-21-20-132	LABOR & INDUSTRIES	28,930	52,402	23,472	81.1%
522-21-20-134	PENSIONS FULL TIME	55,097	79,360	24,263	44.0%
522-21-20-136	DEFERRED COMPENSATION	20,816	36,452	15,636	75.1%
522-21-20-137	POST RETIREMENT MEDICAL (PRM)	12,000	12,000	0	0.0%
522-21-20-138	MEDICARE	11,977	18,509	6,532	54.5%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	130,505	201,598	71,093	54.5%
522-21-20	**TOTAL BENEFITS**	**130,505**	**201,598**	**71,093**	**54.5%**
	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	**1,153,344**	**1,664,873**	**511,529**	**44.4%**

DIVISION:	EMS	2025	2026	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	2,080	2,080	-
	OVERTIME HOURS	400	120	-280	-70.0%
	TOTAL PAID HOURS	400	2,200	1,800	449.9%
522-24-10-102	REGULAR SALARIES	0	171,387	171,387	-
522-24-10-103	OVERTIME SALARIES	32,384	9,763	-22,621	-69.9%
522-24-10	**TOTAL SALARIES**	**32,384**	**181,150**	**148,766**	**459.4%**
522-24-20-131	LIFE INSURANCE	0	398	398	-
522-24-20-132	LABOR & INDUSTRIES	0	8,734	8,734	-
522-24-20-134	PENSIONS FULL TIME	1,723	9,960	8,237	478.1%
522-24-20-136	DEFERRED COMPENSATION	0	6,075	6,075	-
522-24-20-138	MEDICARE	0	2,573	2,573	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,723	27,741	26,018	1510.0%
522-24-20	**TOTAL BENEFITS**	**1,723**	**27,741**	**26,018**	**1510.0%**
	TOTAL MISCELLANEOUS SUPPLIES	0	0	0	-
	TOTAL REPAIR PARTS	0	0	0	-
	TOTAL SMALL EQUIPMENT	0	0	0	-
522-24-30	**TOTAL EQUIP- & SUPPLIES**	**0**	**0**	**0**	**-**
	TOTAL OUTSIDE TRAINING	0	0	0	-
522-24-41-587	CLINICAL REVIEWS	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
	TOTAL CONTRACT SERVICES	0	0	0	-
522-24-40	**TOTAL PURCHASED SERVICES**	**0**	**0**	**0**	**-**
	TOTAL EMS	**34,107**	**208,891**	**174,784**	**512.5%**

DIVISION:	SPECIAL TEAMS - RESCUE	2025	2026	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	540	540	0	0.0%
	RESPONSE OVERTIME HOURS	180	180	0	0.0%
	TOTAL OVERTIME HOURS	720	720	0	0.0%
	TOTAL PAID HOURS	720	720	0	0.0%
522-22-10-103	OVERTIME SALARIES	58,292	58,578	286	0.5%
522-22-10-107	PREMIUM PAY	50,010	51,160	1,150	2.3%
522-22-10	**TOTAL SALARIES**	**108,302**	**109,738**	**1,436**	**1.3%**
522-22-20-134	PENSIONS FULL TIME	5,762	5,838	76	1.3%
522-22-20-138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	5,762	5,838	76	1.3%
522-22-20	**TOTAL BENEFITS**	**5,762**	**5,838**	**76**	**1.3%**
522-22-35-430	TRAINING MATERIALS	4,400	4,400	0	0.0%
522-22-35-431	RESCUE EQUIP	24,000	32,000	8,000	33.3%
	TOTAL SMALL EQUIPMENT	28,400	36,400	8,000	28.2%
522-22-30	**TOTAL EQUIP- & SUPPLIES**	**28,400**	**36,400**	**8,000**	**28.2%**
522-22-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	16,000	10,000	-6,000	-37.5%
522-22-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	2,000	10,000	8,000	400.0%
	TOTAL OUTSIDE TRAINING	18,000	20,000	2,000	11.1%
522-22-48-701	MISC- EQUIP- MAINTENANCE	1,000	2,000	1,000	100.0%
	TOTAL MAINTENANCE SERVICES	1,000	2,000	1,000	100.0%
522-22-40	**TOTAL PURCHASED SERVICES**	**19,000**	**22,000**	**3,000**	**15.8%**
	TOTAL RESCUE:	**161,464**	**173,976**	**12,512**	**7.7%**

DIVISION:	SPECIAL TEAMS - MARINE	2025	2026	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	600	600	0	0.0%
	INSTRUCTOR OVERTIME HOURS	132	0	-132	-100.0%
	TOTAL OVERTIME HOURS	732	600	-132	-18.0%
	TOTAL PAID HOURS	732	600	-132	-18.0%
522-27-10-103	OVERTIME - TRAINING	48,576	48,815	239	0.5%
522-27-10-104	OVERTIME - INSTRUCTORS	10,687	0	-10,687	-100.0%
522-27-10-107	PREMIUM PAY	50,010	51,160	1,150	2.3%
522-27-10	**TOTAL SALARIES**	**109,273**	**99,975**	**-9,298**	**-8.5%**
522-27-20-134	PENSIONS FULL TIME	2,584	2,597	13	0.5%
522-27-20-138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	2,584	2,597	13	0.5%
522-27-20	**TOTAL BENEFITS**	**2,584**	**2,597**	**13**	**0.5%**
522-27-35-430	TRAINING MATERIALS	1,200	0	-1,200	-100.0%
522-27-35-431	MARINE EQUIP	5,000	6,200	1,200	24.0%
	TOTAL SMALL EQUIPMENT	6,200	6,200	0	0.0%
522-27-30	**TOTAL EQUIP- & SUPPLIES**	**6,200**	**6,200**	**0**	**0.0%**
522-27-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	12,800	12,800	0	0.0%
522-27-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	12,800	12,800	0	0.0%
522-27-48-701	MISC- EQUIP- MAINTENANCE	1,600	4,000	2,400	150.0%
	TOTAL MAINTENANCE SERVICES	1,600	4,000	2,400	150.0%
522-27-40	**TOTAL PURCHASED SERVICES**	**14,400**	**16,800**	**2,400**	**16.7%**
	TOTAL MARINE:	**132,457**	**125,572**	**-6,885**	**-5.2%**

DIVISION:	SPECIAL TEAMS - HAZMAT	2025	2026	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	432	480	48	11.1%
	RESPONSE OVERTIME HOURS	120	120	0	0.0%
	OVERTIME HOURS	552	600	48	8.7%
	TOTAL PAID HOURS	552	600	48	8.7%
522-25-10-103	OVERTIME SALARIES	44,690	48,815	4,125	9.2%
522-25-10-107	PREMIUM PAY	50,010	51,160	1,150	2.3%
522-25-10	**TOTAL SALARIES**	**94,700**	**99,975**	**5,275**	**5.6%**
522-25-20-134	PENSIONS FULL TIME	2,378	2,597	219	9.2%
522-25-20-138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	2,378	2,597	219	9.2%
522-25-20	**TOTAL BENEFITS**	**2,378**	**2,597**	**219**	**9.2%**
522-25-35-418	HAZ MAT PROTECTION/EQUIPMENT	25,058	36,150	11,092	44.3%
	TOTAL SMALL EQUIPMENT	25,058	36,150	11,092	44.3%
522-25-30	**TOTAL EQUIP- & SUPPLIES**	**25,058**	**36,150**	**11,092**	**44.3%**
522-25-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	10,000	8,250	-1,750	-17.5%
522-25-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	10,000	8,250	-1,750	-17.5%
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**	**12,000**	**10,250**	**-1,750**	**-14.6%**
	TOTAL HAZMAT	**134,136**	**148,972**	**14,836**	**11.1%**

DIVISION:	SWIMMERS UNIT	2025	2026	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	336	336	0	0.0%
	INSTRUCTORS OVERTIME HOURS	360	132	-228	-63.3%
	OVERTIME HOURS	696	468	-228	-32.8%
	TOTAL PAID HOURS	696	468	-228	-32.8%
522-28-10-103	TRAINING OVERTIME SALARIES	27,203	27,336	133	0.5%
522-28-10-104	INSTRUCTOR OVERTIME SALARIES	29,146	10,739	-18,407	-63.2%
522-28-10-107	PREMIUM PAY	37,508	38,370	862	2.3%
522-28-10	**TOTAL SALARIES**	**93,857**	**76,446**	**-17,411**	**-18.6%**
522-28-20-134	PENSIONS FULL TIME	1,447	1,454	7	0.5%
522-28-20-138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,447	1,454	7	0.5%
522-28-20	**TOTAL BENEFITS**	**1,447**	**1,454**	**7**	**0.5%**
522-28-35-413	SWIMMER EQUIPMENT	5,750	23,750	18,000	313.0%
	TOTAL SMALL EQUIPMENT	5,750	23,750	18,000	313.0%
522-28-30	**TOTAL EQUIP- & SUPPLIES**	**5,750**	**23,750**	**18,000**	**313.0%**
522-28-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	0	0	0	-
522-28-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	0	0	0	-
522-28-48-701	MISC- EQUIP- MAINTENANCE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
526-28-40	**TOTAL PURCHASED SERVICES**	**0**	**0**	**0**	**-**
	TOTAL SWIMMERS	**101,054**	**101,650**	**596**	**0.6%**

DIVISION:	HEALTH & WELLNESS, SAFETY COMM	2025	2026	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	320	320	0	0.0%
	TOTAL PAID HOURS	320	320	0	0.0%
522-23-10-102	REGULAR SALARIES	0	0	0	-
522-23-10-103	OVERTIME SALARIES - SAFETY	7,907	8,035	128	1.6%
522-23-10-104	OVERTIME SALARIES - WELLNESS	0	30,000	30,000	-
522-23-10-105	OVERTIME SALARIES - PEER SUPPORT	15,000	15,500	500	**3.3%**
522-23-10-106	OVERTIME SALARIES - PEER FITNESS	10,000	10,000	0	**0.0%**
522-23-10	**TOTAL SALARIES**	**32,907**	**63,535**	**30,628**	**93.1%**
522-23-21-167	MEDICAL EXAMS (WELLNESS - LEOFF2)	133,980	155,000	21,020	15.7%
522-23-21-169	MEDICAL EXAMS (DUTY FITNESS)	0	0	0	-
522-23-21-170	PEER SUPPORT - OFFSITE CLINICS/PROGRAM	23,300	23,300	0	0.0%
522-23-21-171	PEER SUPPORT - ALLICONNECT SERVICE	10,800	14,000	3,200	29.6%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	133,980	155,000	21,020	15.7%
522-23-20	**TOTAL BENEFITS**	**168,080**	**192,300**	**24,220**	**14.4%**
522-23-31-328	EQUIP/REPAIR PARTS	0	0	0	-
522-23-35-432	GYM EQUIPMENT	10,000	20,000	10,000	100.0%
	TOTAL REPAIR PARTS	10,000	20,000	10,000	100.0%
522-23-30	**TOTAL EQUIP- & SUPPLIES**	**10,000**	**20,000**	**10,000**	**100.0%**
522-23-41-587	INSTRUCTORS (OUTSIDE)	0	0	0	-
522-23-41-591	READY REBOUND	0	46,500	46,500	-
522-23-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	0	0	0	-
522-23-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
522-23-43-543	TRAINING - SAFETY/WELLNESS	0	0	0	-
522-23-43-544	TRAINING - PEER SUPPORT	5,200	5,400	200	3.8%
522-23-43-545	TRAINING - PEER FITNESS	12,000	12,000	0	0.0%
522-23-48-701	FITNESS EQUIP- MAINTENANCE	7,800	7,800	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	25,000	71,700	46,700	186.8%
522-23-40	**TOTAL PURCHASED SERVICES**	**25,000**	**71,700**	**46,700**	**186.8%**
	TOTAL HEALTH & WELLNESS, SAFETY COMM	**235,987**	**347,535**	**111,548**	**47.3%**

DIVISION:	FIRE MARSHAL OFFICE	2025	2026	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	20,796	18,716	-2,080	-10.0%
	OVERTIME HOURS	120	120	0	0.0%
	TOTAL PAID HOURS	20,916	18,836	-2,080	-9.9%
522-30-10-101	HOLIDAY / VACATION SELL-BACKS	1,000	1,000	0	0.0%
522-30-10-102	REGULAR SALARIES	1,283,484	1,259,203	-24,281	-1.9%
522-30-10-103	OVERTIME SALARIES	7,509	7,701	192	2.6%
522-30-10	**TOTAL SALARIES**	**1,291,993**	**1,267,904**	**-24,089**	**-1.9%**
522-30-20-131	LIFE INSURANCE	2,740	2,959	219	8.0%
522-30-20-132	LABOR & INDUSTRIES	44,567	45,132	565	1.3%
522-30-20-134	PENSIONS FULL TIME	88,359	71,467	-16,892	-19.1%
522-30-20-136	DEFERRED COMPENSATION	59,387	54,678	-4,709	-7.9%
522-30-20-138	MEDICARE	19,460	19,039	-421	-2.2%
522-30-20-140	EDUCATION BENEFIT	0	5,250	5,250	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	214,513	198,525	-15,988	-7.5%
522-30-20	**TOTAL BENEFITS**	**214,513**	**198,525**	**-15,988**	**-7.5%**
522-30-31-279	CODE BOOKS	1,000	4,000	3,000	300.0%
522-30-31-281	REFERENCE BOOKS	2,500	1,400	-1,100	-44.0%
	TOTAL MISCELLANEOUS SUPPLIES	3,500	5,400	1,900	54.3%
522-30-35-420	TOOLS	1,000	700	-300	-30.0%
522-30-35-434	INSPECTOR EQUIPMENT	500	0	-500	-100.0%
	TOTAL SMALL EQUIPMENT	1,500	700	-800	-53.3%
522-30-30	**TOTAL EQUIP- & SUPPLIES**	**5,000**	**6,100**	**1,100**	**22.0%**
522-30-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	17,000	13,750	-3,250	-19.1%
522-30-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	7,000	8,000	1,000	14.3%
	TOTAL OUTSIDE TRAINING	24,000	21,750	-2,250	-9.4%
522-30-44-601	KING COUNTY INVESTIGATION SERVICES	119,500	114,500	-5,000	-4.2%
	TOTAL MISCELLANEOUS SERVICES	119,500	114,500	-5,000	-4.2%
522-30-48-701	MISC- EQUIP- MAINTENANCE	200	200	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**	**151,890**	**144,640**	**-7,250**	**-4.8%**
	TOTAL FIRE MARSHAL OFFICE	**1,663,396**	**1,617,169**	**-46,227**	**-2.8%**

DIVISION:	COMMUNITY AFFAIRS & PUBLIC EDUCATION	2025	2026	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	4,159	4,159	0	0.0%
	OVERTIME HOURS	240	240	0	0.0%
	TOTAL PAID HOURS	4,399	4,399	0	0.0%
522-35-10-101	HOLIDAY / VACATION SELL-BACKS	2,400	2,400	0	0.0%
522-35-10-102	REGULAR SALARIES	258,135	255,910	-2,225	-0.9%
522-35-10-103	OVERTIME SALARIES	32,431	35,526	3,095	9.5%
522-35-10-104	OVERTIME - PROGRAMS (EXPLORER POST 39)	0	22,500	22,500	-
522-35-10	**TOTAL SALARIES**	**292,966**	**316,336**	**23,370**	**8.0%**
522-35-20-131	LIFE INSURANCE	551	603	52	9.4%
522-35-20-132	LABOR & INDUSTRIES	7,526	9,099	1,573	20.9%
522-35-20-134	PENSIONS FULL TIME	19,749	16,411	-3,338	-16.9%
522-35-20-136	DEFERRED COMPENSATION	11,877	12,151	274	2.3%
522-35-20-138	MEDICARE	4,385	4,402	17	0.4%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	44,088	42,666	-1,422	-3.2%
522-35-20	**TOTAL BENEFITS**	**44,088**	**42,666**	**-1,422**	**-3.2%**
522-35-31-278	AUDIO/VISUAL AIDS	3,000	3,000	0	0.0%
522-35-31-286	EDUCATIONAL PROGRAM SUPPLIES	32,400	32,400	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	35,400	35,400	0	0.0%
522-35-35-412	INFO BOARDS	3,000	4,000	1,000	33.3%
	TOTAL SMALL EQUIPMENT	3,000	4,000	1,000	33.3%
522-35-30	**TOTAL EQUIP- & SUPPLIES**	**38,400**	**39,400**	**1,000**	**2.6%**
522-35-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	10,000	9,000	-1,000	-10.0%
522-35-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	3,000	3,000	-
	TOTAL OUTSIDE TRAINING	10,000	12,000	2,000	20.0%
522-35-41-597	EDUCATIONAL PROGRAMS/SOCIAL MEDIA	5,000	5,000	0	0.0%
522-35-41-608	CPR / FIRST AID	5,000	5,000	0	0.0%
522-35-41-613	CERT PROGRAM	0	0	0	-
522-35-44-580	ADVERTISING	10,000	10,000	0	0.0%
522-35-44-603	SPECIAL PROGRAMS - EXPLORER POST 39	30,000	12,000	-18,000	-60.0%
	TOTAL MISCELLANEOUS SERVICES	50,000	32,000	-18,000	-36.0%
522-35-48-701	MISC- EQUIP- MAINTENANCE	1,000	1,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	1,000	1,000	0	0.0%
522-35-40	**TOTAL PURCHASED SERVICES**	**61,000**	**45,000**	**-16,000**	**-26.2%**
	TOTAL COMMUNITY AFFAIRS	**436,454**	**443,403**	**6,949**	**1.6%**

DIVISION:	MOBILE INTEGRATED HEALTH (MIH) - CARES	2025	2026	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	7,799	7,799	-1	0.0%
	OVERTIME HOURS	340	340	0	0.0%
	TOTAL PAID HOURS	8,139	8,139	-1	0.0%
522-36-10-101	HOLIDAY / VACATION SELL-BACKS	1,200	1,200	0	0.0%
522-36-10-102	REGULAR SALARIES	426,061	449,950	23,889	5.6%
522-36-10-103	OVERTIME SALARIES	21,882	23,563	1,681	7.7%
522-36-10	**TOTAL SALARIES**	**449,143**	**474,713**	**25,570**	**5.7%**
522-36-20-131	LIFE INSURANCE	849	995	146	17.1%
522-36-20-132	LABOR & INDUSTRIES	1,172	1,463	291	24.8%
522-36-20-134	PENSIONS FULL TIME	39,173	25,894	-13,279	-33.9%
522-36-20-136	DEFERRED COMPENSATION	21,157	21,643	486	2.3%
522-36-20-138	MEDICARE	6,367	6,745	378	5.9%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	68,718	56,740	-11,978	-17.4%
522-36-20	**TOTAL BENEFITS**	**68,718**	**56,740**	**-11,978**	**-17.4%**
522-36-31-270	MIH EQUIPMENT & SUPPLIES	5,000	10,000	5,000	100.0%
	TOTAL MISCELLANEOUS SUPPLIES	5,000	10,000	5,000	100.0%
522-36-36-412	TOOLS	0	0	0	-
	TOTAL SMALL EQUIPMENT	0	0	0	-
522-36-30	**TOTAL EQUIP- & SUPPLIES**	**5,000**	**10,000**	**5,000**	**100.0%**
522-36-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	10,000	10,000	0	0.0%
522-36-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	6,000	6,000	0	0.0%
	TOTAL OUTSIDE TRAINING	16,000	16,000	0	0.0%
522-36-44-602	MEDICAL DIRECTOR REVIEWS	20,000	20,000	0	0.0%
522-36-44-603	SPECIAL PROGRAMS	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	20,000	20,000	0	0.0%
522-36-48-701	MISC- EQUIP- MAINTENANCE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522-36-40	**TOTAL PURCHASED SERVICES**	**36,000**	**36,000**	**0**	**0.0%**
	TOTAL MIH	**558,861**	**577,453**	**18,592**	**3.3%**

DIVISION:	TRAINING & SKCFTC (CONSORTIUM)	2025	2026	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	500,100	511,603	11,503	2.3%
522-40-10-103	OVERTIME SALARIES	84,168	86,104	1,936	2.3%
522-40-10	**TOTAL SALARIES**	**586,268**	**599,706**	**13,438**	**2.3%**
522-40-20-131	LIFE INSURANCE	1,055	1,190	135	12.8%
522-40-20-132	LABOR & INDUSTRIES	21,698	26,201	4,503	20.8%
522-40-20-134	PENSIONS FULL TIME	32,031	32,768	737	2.3%
522-40-20-136	DEFERRED COMPENSATION	17,816	18,226	410	2.3%
522-40-20-138	MEDICARE	7,450	7,623	173	2.3%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	80,050	86,007	5,957	7.4%
522-40-20	**TOTAL BENEFITS**	**80,050**	**86,007**	**5,957**	**7.4%**
522-40-31-281	REFERENCE BOOKS	5,000	5,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	5,000	5,000	0	0.0%
522-40-35-421	AUDIO/VISUAL EQUIP	0	0	0	-
	TOTAL SMALL EQUIPMENT	0	0	0	-
522-40-30	**TOTAL EQUIP- & SUPPLIES**	**5,000**	**5,000**	**0**	**0.0%**
522-40-41-588	MISC REIMBURSABLE TRAINING	0	0	0	-
522-40-41-589	SKFTC - ANNUAL MEMBERSHIP (CONSORTIUM)	249,936	438,492	188,556	75.4%
522-40-41-591	*SKFTC - READY REBOUND (MOVED TO HEALTH)*	46,500	0	-46,500	-100.0%
	TOTAL MISCELLANEOUS SERVICES	296,436	438,492	142,056	47.9%
522-40-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	0	0	0	-
522-40-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	0	0	0	-
522-40-45-622	PORTABLE SANITATION SERVICES	4,300	4,300	0	0.0%
	TOTAL RENTAL SERVICE	4,300	4,300	0	0.0%
522-40-48-701	MISC- EQUIP- MAINTENANCE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522-40-40	**TOTAL PURCHASED SERVICES**	**300,736**	**442,792**	**142,056**	**47.2%**
	TOTAL TRAINING	**972,054**	**1,133,506**	**161,452**	**16.6%**

DIVISION:	BUSINESS OPERATIONS - FACILITIES	2025	2026	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	10,398	10,398	0	0.0%
	OVERTIME HOURS	345	480	135	39.1%
	TOTAL PAID HOURS	10,743	10,878	135	1.3%
522-50-10-101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-
522-50-10-102	REGULAR SALARIES	421,194	421,573	379	0.1%
522-50-10-103	OVERTIME SALARIES	20,962	29,191	8,229	39.3%
522-50-10	**TOTAL SALARIES**	**442,156**	**450,765**	**8,609**	**1.9%**
522-50-20-131	LIFE INSURANCE	918	1,015	97	10.5%
522-50-20-132	LABOR & INDUSTRIES	15,106	19,995	4,889	32.4%
522-50-20-134	PENSIONS FULL TIME	42,986	26,848	-16,138	-37.5%
522-50-20-136	DEFERRED COMPENSATION	29,693	30,376	683	2.3%
522-50-20-138	MEDICARE	6,538	6,553	15	0.2%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	95,241	84,787	-10,454	-11.0%
522-50-20	**TOTAL BENEFITS**	**95,241**	**84,787**	**-10,454**	**-11.0%**
522-50-31-272	UNIFORMS	1,500	2,500	1,000	66.7%
522-50-31-287	GROUNDS MAINT- SUPPLIES	10,000	10,000	0	0.0%
522-50-31-289	BLDG- MTLS & SUPPLIES	20,000	20,000	0	0.0%
522-50-31-291	ELECTRICAL SUPPLIES	8,000	8,000	0	0.0%
522-50-31-292	PAINT & PAINTING SUPPLIES	3,000	3,000	0	0.0%
522-50-31-293	PLUMBING SUPPLIES	2,500	2,500	0	0.0%
522-50-31-295	HVAC PARTS/SUPPLIES	10,000	12,000	2,000	20.0%
	TOTAL MISCELLANEOUS SUPPLIES	55,000	58,000	3,000	5.5%
522-50-35-423	SHOP TOOLS	8,000	8,000	0	0.0%
522-50-35-424	GENERATORS	0	0	0	-
	TOTAL SMALL EQUIPMENT	8,000	8,000	0	0.0%
522-50-30	**TOTAL EQUIP- & SUPPLIES**	**63,000**	**66,000**	**3,000**	**4.8%**
522-50-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	5,000	5,000	0	0.0%
522-50-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	3,800	3,800	0	0.0%
	TOTAL OUTSIDE TRAINING	8,800	8,800	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%
	TOTAL MISCELLANEOUS SERVICES	1,000	1,000	0	0.0%
522-50-45-621	MISC- EQUIP RENTAL	5,000	5,000	0	0.0%
	TOTAL RENTAL SERVICES	5,000	5,000	0	0.0%
522-50-48-701	MISC- EQUIP- MAINTENANCE	1,688	1,688	0	0.0%
522-50-48-707	DUCT CLEANING	8,500	8,500	0	0.0%
522-50-48-708	APPLIANCE CLEANING (HOODS)	6,500	8,500	2,000	30.8%
522-50-48-709	APPLIANCE REPAIR/REPLACE	13,000	13,000	0	0.0%
522-50-48-710	GROUNDS/FACILITIES MAINTENANCE	30,000	30,000	0	0.0%
522-50-48-711	CARPET CLEANING	8,000	8,000	0	0.0%
522-50-48-712	BAY DOORS/GATE REPAIRS	20,000	20,000	0	0.0%
522-50-48-713	ELECTRICAL REPAIR	4,000	4,000	0	0.0%
522-50-48-715	LOCKSMITH	3,750	3,750	0	0.0%
522-50-48-716	PLUMBING	5,000	13,000	8,000	160.0%
522-50-48-717	TRAFFIC CONTROL/SIGNS	500	500	0	0.0%
522-50-48-718	WEED CONTROL	0	0	0	-
522-50-48-719	ROOF/REPAIR	0	0	0	-
522-50-48-720	CATCH BASIN CLEANING	0	0	0	-
522-50-48-721	PEST CONTROL	2,000	2,000	0	0.0%
522-50-48-722	ALARM SYSTEMS MONITORING	7,500	7,500	0	0.0%
522-50-48-723	FIRE & ALARM SYSTEMS REPAIR/MAINTENANCE	40,000	40,000	0	0.0%
522-50-48-724	PERMITS	0	0	0	-
522-50-48-731	FUELING STATIONS	3,000	7,500	4,500	150.0%
522-50-48-732	GENERATORS	10,000	10,000	0	0.0%
522-50-48-733	ELEVATOR SERVICE - ADMIN BUILDING	5,000	5,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	168,438	182,938	14,500	8.6%
522-50-49-762	JANITORIAL SERVICES	0	0	0	-
522-50-49-758	GROUNDS MAINT- CONTRACT	0	0	0	-
522-50-49-759	VACANT PROPERTY MAINTENANCE	0	0	0	-
	TOTAL CONTRACT SERVICES	0	0	0	-
522-50-40	**TOTAL PURCHASED SERVICES**	**183,238**	**197,738**	**14,500**	**7.9%**
	TOTAL FACILITIES	**783,635**	**799,290**	**15,655**	**2.0%**

DIVISION:	BUSINESS OPERATIONS - FLEET MAINTENANCE	2025	2026	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	8,318	8,318	0	0.0%
	OVERTIME HOURS	144	144	0	0.0%
	TOTAL PAID HOURS	8,462	8,462	0	0.0%
522-60-10-101	HOLIDAY / VACATION SELL-BACKS	2,000	2,000	0	0.0%
522-60-10-102	REGULAR SALARIES	470,461	475,171	4,710	1.0%
522-60-10-103	OVERTIME SALARIES	12,216	12,339	123	1.0%
522-60-10-109	WELLNESS INCENTIVE	2,200	2,200	0	0.0%
522-60-10	**TOTAL SALARIES**	**486,877**	**491,710**	**4,833**	**1.0%**
522-60-20-131	LIFE INSURANCE	1,010	1,123	113	11.2%
522-60-20-132	LABOR & INDUSTRIES	12,085	15,996	3,911	32.4%
522-60-20-134	PENSIONS FULL TIME	46,136	28,559	-17,577	-38.1%
522-60-20-136	DEFERRED COMPENSATION	23,755	24,301	546	2.3%
522-60-20-138	MEDICARE	7,106	7,182	76	1.1%
522-60-20-141	TOOL ALLOWANCE - MECHANIC CBA	1,500	1,500	0	0.0%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	90,092	77,161	-12,931	-14.4%
522-60-20	**TOTAL BENEFITS**	**91,592**	**78,661**	**-12,931**	**-14.1%**
522-60-31-272	UNIFORMS	2,000	2,000	0	0.0%
522-60-31-299	CLEANING SUPPLIES	3,200	1,500	-1,700	-53.1%
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, FLUIDS	8,500	11,500	3,000	35.3%
522-60-31-305	MARINE	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	14,600	15,900	1,300	8.9%
522-60-31-326	MISC- REPAIR PARTS	8,000	8,000	0	0.0%
522-60-31-333	AID CAR PARTS	6,000	8,000	2,000	33.3%
522-60-31-334	BATTERIES/AUTOMOTIVE	8,500	9,500	1,000	11.8%
522-60-31-335	LADDER TRUCK PARTS	0	0	0	-
522-60-31-336	APPARATUS PARTS	78,000	98,000	20,000	25.6%
522-60-31-337	STAFF VEHICLE PARTS	8,400	8,400	0	0.0%
522-60-31-338	TIRES/RIM	29,000	33,000	4,000	13.8%
522-60-31-345	MARINE PARTS	6,000	10,000	4,000	66.7%
	TOTAL REPAIR PARTS	143,900	174,900	31,000	21.5%
522-60-35-423	SHOP TOOLS	12,000	12,000	0	0.0%
	TOTAL SMALL EQUIPMENT	12,000	12,000	0	0.0%
522-60-30	**TOTAL EQUIP- & SUPPLIES**	**170,500**	**202,800**	**32,300**	**18.9%**
					-
522-60-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	12,000	12,000	0	0.0%
522-60-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	14,000	14,000	0	0.0%
	TOTAL OUTSIDE TRAINING	26,000	26,000	0	0.0%
522-60-41-589	LAB TESTING	4,000	5,000	1,000	25.0%
522-60-49-590	TOWING	3,500	3,500	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	7,500	8,500	1,000	13.3%
522-60-47-729	WASTE DISPOSAL	3,000	3,000	0	0.0%
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	0	0	0	-
522-60-48-737	MARINE REPAIRS	14,000	25,000	11,000	78.6%
522-60-48-738	ACCIDENT REPAIRS	4,000	4,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	83,000	94,000	11,000	13.3%
522-60-40	**TOTAL PURCHASED SERVICES**	**116,500**	**128,500**	**12,000**	**10.3%**
	TOTAL FLEET MAINTENANCE	**865,469**	**901,671**	**36,202**	**4.2%**

DIVISION:	BUSINESS OPERATIONS - LOGISTICS	2025	2026	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%
522-70-10-101	HOLIDAY / VACATION SELL-BACKS	3,150	3,150	0	0.0%
522-70-10-102	REGULAR SALARIES	308,279	315,369	7,090	2.3%
522-70-10-103	OVERTIME SALARIES	3,335	3,412	77	2.3%
522-70-10	**TOTAL SALARIES**	**314,764**	**321,931**	**7,167**	**2.3%**
522-70-20-131	LIFE INSURANCE	667	749	82	12.3%
522-70-20-132	LABOR & INDUSTRIES	586	732	146	24.8%
522-70-20-134	PENSIONS FULL TIME	13,552	8,661	-4,891	-36.1%
522-70-20-136	DEFERRED COMPENSATION	17,816	18,226	410	2.3%
522-70-20-138	MEDICARE	0	2,093	2,093	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	32,621	30,460	-2,161	-6.6%
522-70-20	**TOTAL BENEFITS**	**32,621**	**30,460**	**-2,161**	**-6.6%**
522-70-31-261	MISC- SUPPLIES	2,500	2,500	0	0.0%
522-70-31-262	BATTERIES	4,000	5,000	1,000	25.0%
522-70-31-264	PERSONAL PROTECTION EQUIPMENT (PPE)	250,000	325,000	75,000	30.0%
522-70-31-266	EXTINGUISHERS & SUPPLIES	900	900	0	0.0%
522-70-31-271	MEDICAL SUPPLIES	115,000	130,000	15,000	13.0%
522-70-31-272	UNIFORMS	125,000	137,500	12,500	10.0%
522-70-31-273	DISASTER SUPPLIES	13,000	13,000	0	0.0%
522-70-31-274	PASSPORT	1,750	1,750	0	0.0%
522-70-31-275	OFFICE SUPPLIES	14,500	15,000	500	3.4%
522-70-31-276	TRAINING MANUALS, JATC MATERIALS	5,000	7,500	2,500	50.0%
522-70-31-282	DEFIBRILLATOR SUPPLIES	0	0	0	-
522-70-31-290	CLEANING & SANITATION	43,500	46,000	2,500	5.7%
522-70-31-294	MATTRESS REPLACEMENTS	12,000	12,000	0	0.0%
522-70-31-305	SPILL MITIGATION PRODUCTS	12,000	12,000	0	0.0%
522-70-31-306	EMS SUPPLIES	6,000	6,900	900	15.0%
	TOTAL MISCELLANEOUS SUPPLIES	605,150	715,050	109,900	18.2%
522-70-31-327	BA - REPAIR PARTS	25,000	40,000	15,000	60.0%
522-70-31-328	EQUIP- REPAIR PARTS	2,000	2,000	0	0.0%
522-70-31-329	EXTINQUISHER/HYDRO REPAIR PARTS	500	500	0	0.0%
522-70-31-330	HOSE REPAIR PARTS	1,000	500	-500	-50.0%
522-70-31-331	HYDRANT/TEST PARTS	4,500	4,500	0	0.0%
522-70-31-332	DEFIBRILLATOR REPAIR PARTS	3,000	1,500	-1,500	-50.0%
	TOTAL REPAIR PARTS	36,000	49,000	13,000	36.1%
522-70-35-411	FIREFIGHTING EQUIP	50,000	55,000	5,000	10.0%
522-70-35-412	HAND TOOLS	1,400	1,600	200	14.3%
522-70-35-413	WILDLAND EQUIP	10,000	11,000	1,000	10.0%
522-70-35-414	MEDICAL EQUIPMENT	20,000	23,000	3,000	15.0%
522-70-35-415	HIGH-PRESSURE HOSE	0	60,000	60,000	-
522-70-35-416	FURNITURE & FURNISHINGS	7,250	10,000	2,750	37.9%
522-70-35-422	RADIO BATTERY REPLACEMENTS	400	1,000	600	150.0%
522-70-35-423	SHOP TOOLS	1,000	1,000	0	0.0%
	TOTAL SMALL EQUIPMENT	90,050	162,600	72,550	80.6%
522-70-30	**TOTAL EQUIP- & SUPPLIES**	**731,200**	**926,650**	**195,450**	**26.7%**
					-
522-70-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	2,750	5,000	2,250	81.8%
522-70-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	4,750	9,000	4,250	89.5%
	TOTAL OUTSIDE TRAINING	7,500	14,000	6,500	86.7%
522-70-41-595	PSERN ACCESS FEES	0	90,000	90,000	-
522-70-41-596	PSERN ANNUAL MAINTENANCE FEES	0	8,000	8,000	-
	TOTAL MISCELLANEOUS SERVICES	0	98,000	98,000	-
522-70-48-701	MISC.- EQUIP/REPAIR	8,000	8,000	0	0.0%
522-70-48-703	BA - REPAIR SERVICE CONTRACT	12,000	12,000	0	0.0%
522-70-48-704	EXTINGUISHER REPAIRS / SERVICE	8,200	7,500	-700	-8.5%
522-70-48-705	HOSE REPAIR/TESTING	16,000	18,500	2,500	15.6%
522-70-48-706	PPE REPAIR/SEWING	20,000	45,000	25,000	125.0%
522-70-48-707	SCBA / COMPRESSOR REPAIR	11,000	12,100	1,100	10.0%
522-70-49-572	INFECTIOUS WASTE DISPOSAL	1,000	1,000	0	0.0%
522-70-49-612	MEDICAL GASES	15,000	16,500	1,500	10.0%
522-70-49-751	DEFIB SERVICE CONTRACT	37,000	37,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	128,200	157,600	29,400	22.9%
522-70-40	**TOTAL PURCHASED SERVICES**	**135,700**	**269,600**	**133,900**	**98.7%**
	TOTAL LOGISTICS	**1,214,285**	**1,548,642**	**334,357**	**27.5%**

DIVISION:	BUSINESS OPERATIONS - INFORMATION TECHNOLOGY	2025	2026	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	14,278	13,198	-1,080	-7.6%
	OVERTIME HOURS	280	280	0	0.0%
	TOTAL PAID HOURS	14,558	13,478	-1,080	-7.4%
522-85-10-101	HOLIDAY / VACATION SELL-BACKS	3,000	3,000	0	0.0%
522-85-10-102	REGULAR SALARIES	695,295	677,516	-17,779	-2.6%
522-85-10-103	OVERTIME SALARIES	18,452	19,774	1,322	7.2%
522-85-10-109	WELLNESS INCENTIVE	1,000	1,000	0	0.0%
522-85-10	**TOTAL SALARIES**	**717,747**	**701,289**	**-16,458**	**-2.3%**
522-85-20-131	LIFE INSURANCE	1,493	1,593	100	6.7%
522-85-20-132	LABOR & INDUSTRIES	2,191	2,262	71	3.2%
522-85-20-134	PENSIONS FULL TIME	58,955	32,735	-26,220	-44.5%
522-85-20-136	DEFERRED COMPENSATION	35,632	30,376	-5,256	-14.7%
522-85-20-138	MEDICARE	9,555	10,264	709	7.4%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	107,826	77,230	-30,596	-28.4%
522-85-20	**TOTAL BENEFITS**	**107,826**	**77,230**	**-30,596**	**-28.4%**
522-85-31-276	GIS PROGRAM - COMPLEX MAPS	5,000	5,000	0	0.0%
522-85-31-297	TECHNOLOGY SUPPLIES	15,000	15,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	20,000	20,000	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	3,600	3,600	0	0.0%
522-85-31-342	COMPUTER WORKSTATION PARTS	3,000	3,000	0	0.0%
522-85-31-343	MOBILE DEVICE REPAIR PARTS	1,500	1,500	0	0.0%
	TOTAL REPAIR PARTS	14,100	14,100	0	0.0%
522-85-35-417	OFFICE MACHINES	4,000	4,000	0	0.0%
522-85-35-418	COMPUTING - DESKTOPS/LAPTOPS	0	30,000	30,000	-
522-85-35-419	COMPUTING - MOBILE MDC/TABLETS	0	14,500	14,500	-
522-85-35-420	PRINTERS	0	0	0	-
522-85-35-421	DATA STORAGE	0	40,000	40,000	-
522-85-35-422	SECURITY	0	10,500	10,500	-
522-85-35-423	SHOP TOOLS	500	500	0	0.0%
522-85-35-424	DASHBOARDS & KIOSKS	0	8,500	8,500	-
522-85-35-425	RADIO - BATTERY, CHARGERS, ACCESSSORIES	0	0	0	-
522-85-35-426	PAGERS	7,500	8,500	1,000	13.3%
522-85-35-427	TELEPHONY	0	5,000	5,000	-
522-85-35-428	BATTERY BACKUP	0	10,000	10,000	-
522-85-35-429	SERVER SOFTWARE	1,000	1,000	0	0.0%
522-85-35-430	CLIENT SOFTWARE	19,610	26,217	6,607	33.7%
522-85-35-431	WEB SOFTWARE	3,855	6,430	2,575	66.8%
522-85-35-432	SOFTWARE/SERVICE UPGRADES & MIGRATIONS	19,610	71,900	52,290	266.6%
522-85-35-433	MOBILE COMMUNICTION EQUIP. & STATION ALERTING	3,855	192,200	188,345	4885.7%
	TOTAL SMALL EQUIPMENT	59,930	429,247	369,317	616.2%
522-85-30	**TOTAL EQUIP- & SUPPLIES**	**94,030**	**463,347**	**369,317**	**392.8%**
522-85-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	21,300	12,000	-9,300	-43.7%
522-85-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	10,000	10,000	-
	TOTAL OUTSIDE TRAINING	21,300	22,000	700	3.3%
522-85-41-570	SOFTWARE AS A SERVICE (SAS)	319,708	366,230	46,522	
522-85-41-571	MOBILE DATA CONNECTIVITY	49,000	59,000	10,000	20.4%
522-85-41-592	SOFTWARE CUSTOMIZATION	3,000	3,000	0	0.0%
522-85-41-593	CONSULTANTS	44,400	60,000	15,600	35.1%
522-85-41-595	*PSERN ACCESS FEES (MOVED TO LOGS)*	90,000	0	-90,000	-100.0%
522-85-41-596	*PSERN ANNUAL MAINTENANCE FEES (MOVED TO LOGS)*	8,000	0	-8,000	-100.0%
	TOTAL MISCELLANEOUS SERVICES	514,108	488,230	-25,878	-5.0%
522-85-48-733	NETWORK INFRASTRUCTURE	10,000	15,000	5,000	50.0%
522-85-48-734	COMPUTER SERVICE MAINTENANCE	0	0	0	-
522-85-48-735	NETWORK AND PHONE CONTRACTS	15,102	15,102	0	0.0%
522-85-48-736	RADIO MAINTENANCE	1,000	1,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	26,102	31,102	5,000	19.2%
522-85-49-755	SOFTWARE CONTRACTS	66,000	88,700	22,700	34.4%
522-85-49-756	SECURITY ACCESS CONTROL CONTRACTS	10,180	18,030	7,850	77.1%
522-85-49-757	OFFICE EQUIPMENT CONTRACTS	20,085	20,085	0	0.0%
	TOTAL CONTRACT SERVICES	96,265	126,815	30,550	31.7%
522-85-40	**TOTAL PURCHASED SERVICES**	**657,775**	**668,147**	**10,372**	**1.6%**
	TOTAL INFORMATION TECHNOLOGY, DATA, GIS	**1,577,378**	**1,910,014**	**332,636**	**21.1%**

DIVISION:	EMPLOYEE HEALTH BENEFITS	2025	2026	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522-95-20-180	CLAIM PAYMENTS	4,575,057	4,979,909	404,852	8.8%
522-95-20-181	TPA EXPENSES	153,052	166,942	13,890	9.1%
522-95-20-182	BROKER FEES	41,040	43,020	1,980	4.8%
522-95-20-183	STOP LOSS INSURANCE	1,156,083	1,219,579	63,496	5.5%
522-95-20-184	PROGRAM EXPENSES	0	0		
522-95-20-185	OTHER EXPENSES	5,000	5,000	0	0.0%
522-95-20-186	HRA DISBURSEMENT	201,000	180,000	-21,000	-10.4%
	TOTAL SELF-INSURANCE	6,131,232	6,594,450	463,218	7.6%
522-95-20-188	DENTAL	402,795	400,191	-2,604	-0.6%
	TOTAL DENTAL	402,795	400,191	-2,604	-0.6%
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**	**6,759,027**	**7,219,641**	**460,614**	**6.8%**

LINE-ITEM DESCRIPTIONS

BARS	DESCRIPTION	
511-60-10-812	MEETINGS - COMMISSIONERS COMPENSATION	Covers costs at $161 per meeting for Commissioner's meetings, no more than 144 meetings per Commissioner; established by RCW 52.14.10. January 1, 2024 - December 31, 2029.
511-60-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor & Industries.
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.
511-60-41-574	LEGAL COUNSEL	Legal counsel for Board level issues, avoids potential conflicts of interest with District counsel.
511-60-41-603	GOVERNANCE RETREAT	Commissioner Retreat - Education, Good Government
511-60-41-832	PLANNING/SERVICES	Covers Strategic Planning and Commissioner expenses related to retreats, etc.
511-60-43-541	OUTSIDE TRAINING (MEALS, CONFERENCES, SEMINARS)	Covers Commissioner expenses not related to salaries for meetings and planning sessions.
511-60-49-581	DUES & MEMBERSHIPS	Approved Commissioners dues.
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. N/A 2024
519-90-41-610	ACCREDITATION	Cost associated with the Accreditation process.
519-90-51-678	PROPERTY TAXES	Any costs associated with collection of property taxes.

DIVISION:	GENERAL	
522-05-10-111	EMPLOYEE LEAVE CASH OUT	Cash out of sick or vacation leaves for employees anticipated to retire during the year.
522-05-21-163	EMPLOYEE ASSISTANCE	Health Ventures employee assistance program.
522-05-21-164	EMPLOYEE RECOGNITION (AWARDS, SERVICE YEARS)	Expenses for employee recognition program and banquet.
522-05-21-165	EMPLOYEE APPRECIATION	Expenses related to employee appreciation as approved.
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.
522-05-31-270	REIMBURSABLE GOODS	Misc. expenditures eligible for reimbursement.
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 - HEADQUARTERS/FIRE ADMIN BUILDING	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.
522-05-41-593	CONSULTANTS	Costs for consultants utilized in planning efforts, or personnel development processes.
522-05-41-602	PLANNING (STRATEGIC PLAN)	Costs associated with Strategic Plan.
522-05-41-603	RETREATS/TEAM BUILDING	Costs associated with team building and retreats.
522-05-42-579	POSTAGE	Postage costs for inspection letters, newsletters, and all department mailings.
522-05-44-584	NEWSLETTERS & PUBLICATIONS	Costs associated with community newsletter and other district publications.
522-05-44-585	INVESTMENT FEES	King County investment fees.
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.
522-05-46-641	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.
522-05-70-780	PROPERTY PAYMENT(S)	Previously utilized for Station 68 property acquisition.
522-05-50-791	CONTINGENCY	This is an account to cover unplanned significant expenditures.
522-05-70-780	PROPERTY PAYMENT(S)	2025 - Headquarter Building Payment.
522-05-70-781	APPARATUS PAYMENT(S)	Heavy Rescue Lease, 2 x Engine Payments
522-05-70-782	2025 LTGO BOND	Financing - Fire Admin Building TI's, Station 62 Seismic Remodel, Real Property.

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.
522-10-20-131	LIFE INSURANCE	Life Insurance provided by employer.
522-10-20-134	PENSIONS FULL TIME	Employer share of pension plans.
522-10-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
522-10-20-137	POST RETIREMENT MEDICAL (PRM)	Post retirement medical benefit per Commissioner Resolution #535 - $500 per month for retired LEOFF Chiefs.
522-10-20-138	MEDICARE	Medicare contribution paid by employer.
522-10-20-140	EDUCATION BENEFIT	Education Benefit - Professional Development Reimbursement Benefit per Education Policy, IRS rules & regulations.
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.
522-10-43-545	TRAINING - EXECUTIVE DEVELOPMENT PROGRAM	Special education and career development opportunities for non-contract staff.
522-10-48-701	MISC- EQUIP- MAINTENANCE	

DIVISION:	BUSINESS OPERATIONS - FINANCE	
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 maximum sick leave accrual.
522-15-20-131	LIFE INSURANCE	Life Insurance provided by employer.
522-15-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor & Industries.
522-15-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
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.
522-15-31-277	BUSINESS SUPPLIES	Misc. Business Supplies
522-15-35-417	OFFICE MACHINES	Small equipment - Check Printer, Label Machines.
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	

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	Firefighter salaries.
522-20-10-103	OVERTIME - RESPONSE	Overtime for major events, daily staffing, backfill.
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	Not utilized.
522-20-10-110	OVERTIME - DEPLOYMENTS (FEMA/WILDLAND)	OT Code for deployments.
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.
522-20-20-134	PENSIONS FULL TIME	LEOFF 1 and 2 pension payments by Employer.
522-20-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
522-20-20-137	POST RETIREMENT MEDICAL (PRM)	Post retirement medical benefit per 2022-2026 FF CBA - $500 per month for retired members (up to 15 max, waiting list after).
522-20-20-138	MEDICARE	Medicare contribution for all firefighters hired after 1985.
522-20-20-140	EDUCATION BENEFIT	Education Benefit - Professional Development Reimbursement Benefit per Education Policy, IRS rules & regulations.
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	EXTRICATION	Props and vehicles for extrication training program.
522-20-35-410	REHAB SUPPLIES	Food/Water/Supplies for rehab at extended or prolonged responses.
522-20-35-411	WILDLAND SUPPLIES	Items related to wildland suppression equipment and deployments.
522-20-35-412	MISC. APPARATUS EQUIPMENT	Operational equipment stored on apparatus for use at emergency scenes
522-20-35-413	MISC. OPS EQUIPMENT (CHAINSAW REPLACEMENTS)	Operations/response unit equipment and replacements. For example, chainsaws.
522-20-43-540	TRAINING - OPERATIONS	Employee training as designated by the Chief of Operations.
522-20-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-20-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Costs associated with training and education travel.
522-20-43-543	TRAINING - WILDLAND	Costs associated with training and education for Wildland Program
522-20-43-544	TRAINING - EXTRICATION	Costs associated with training and education for Extrication Program
522-20-43-545	TRAINING - OFFICER DEVELOPMENT PROGRAM	Costs associated with training and education for Officer Development
522-20-49-614	VALLEYCOM DISPATCHING	ValleyCom owner agency fees for dispatching services.

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.
522-21-20-131	LIFE INSURANCE	Life Insurance provided by employer.
522-21-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor & Industries.
522-21-20-134	PENSIONS FULL TIME	Employer share of pension plans.
522-21-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
522-21-20-137	POST RETIREMENT MEDICAL (PRM)	Post retirement medical benefit per Commissioner Resolution #535 - $500 per month for retired LEOFF Chiefs (up to 8 max, per 2022-2026 BC CBA, waiting list after).
522-21-20-138	MEDICARE	Medicare contribution paid by employer.
522-21-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-21-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-21-48-701	MISC- EQUIP- MAINTENANCE	Not utilized.

DIVISION:	EMS	
522-24-10-101	HOLIDAY / VACATION SELL-BACKS	If we go to paramedics, personnel can schedule holidays off or they can cash them out.
522-24-10-102	REGULAR SALARIES	If we go to paramedics, their regular salaries. Not used currently.
522-24-10-103	OVERTIME SALARIES	Overtime for major events, sick coverage, training based on historical costs.
522-24-20-131	LIFE INSURANCE	Life Insurance provided by employer.
522-24-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor & Industries.
522-24-20-134	PENSIONS FULL TIME	Employer share of pension plans.
522-24-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
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:	HEALTH & WELLNESS, SAFETY COMM	
522-23-10-102	REGULAR SALARIES	Not utilized.
522-23-10-103	OVERTIME SALARIES - SAFETY	Overtime for Safety Comm.
522-23-10-104	OVERTIME SALARIES - WELLNESS	Overtime for Wellness.
522-23-10-105	OVERTIME SALARIES - PEER SUPPORT	Overtime for Peer Support.
522-23-10-106	OVERTIME SALARIES - PEER FITNESS	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	N/A
522-23-21-167	MEDICAL EXAMS (WELLNESS - LEOFF2)	Employee Health/Wellness/Fitness initiative.
522-23-21-169	MEDICAL EXAMS (DUTY FITNESS)	Employee return to work exams.
522-23-21-171	PEER SUPPORT - ALLICONNECT SERVICE	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.
522-23-43-543	TRAINING - SAFETY/WELLNESS	Training associated with safety and wellness.
522-23-43-544	TRAINING - PEER SUPPORT	Training associated with peer support initiatives.
522-23-43-545	TRAINING - PEER FITNESS	Training associated with peer fitness initiatives.
522-23-48-701	FITNESS EQUIP- MAINTENANCE	Physical fitness equipment maintenance.

DIVISION:	SPECIAL TEAMS - 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.
522-22-35-430	TRAINING MATERIALS	Training props, including vehicles.
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:	SPECIAL TEAMS - HAZMAT	
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.
522-25-20-138	MEDICARE	Medicare contribution for EMS personnel hired after 1985.
522-25-35-418	HAZ MAT PROTECTION/EQUIPMENT	For replacement suits and equipment.
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:	SPECIAL TEAMS - MARINE	
522-27-10-103	OVERTIME - TRAINING	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	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-27-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-27-48-701	MISC- EQUIP- MAINTENANCE	Repair of marine equipment by outside vendors.
DIVISION:	**SWIMMERS UNIT**	
522-28-10-103	TRAINING OVERTIME SALARIES	Total of overtime utilized by the swimmers.
522-28-10-104	INSTRUCTOR OVERTIME SALARIES	Total of overtime utilized by the swimmer instructors.
522-28-10-107	PREMIUM PAY	Premium pay for the swimmers unit.
522-28-20-134	PENSIONS FULL TIME	LEOFF pension payments by Employer.
522-28-20-138	MEDICARE	Medicare contribution for EMS personnel hired after 1985.
522-28-35-413	SWIMMER EQUIPMENT	For replacement suits and equipment.
522-28-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-28-48-701	MISC- EQUIP- MAINTENANCE	Misc. maintenance

DIVISION:	FIRE MARSHAL OFFICE	
522-30-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation/holiday sell-backs for employees per policy and contract. Based on historical.
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.
522-30-20-134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522-30-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
522-30-20-138	MEDICARE	Medicare contribution for EMS personnel hired after 1985.
522-30-20-140	EDUCATION BENEFIT	Education Benefit - Professional Development Reimbursement Benefit per Education Policy, IRS rules & regulations.
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.
522-30-35-416	FURNITURE & FURNISHINGS	N/A
522-30-35-420	TOOLS	Digital camera equipment.
522-30-35-434	INSPECTOR 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.
522-30-48-760	CITY OF FEDERAL WAY M&O	Maintenance and Operating expenses for City Hall office space.

DIVISION:	COMMUNITY AFFAIRS & 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	Salaries for staff within the assigned division.
522-35-10-104	OVERTIME - PROGRAMS (EXPLORER POST 39)	Overtime for staff to assist with Explorer Program.
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 Retirement Contribution Benefit
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	INFO BOARDS	Sandwhich boards used to display district events and messages.
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 - EXPLORER POST 39	Hands-on program aimed at young men and women with in interest in learning more about careers in the field of fire or emergency services.
522-35-48-701	MISC- EQUIP- MAINTENANCE	Costs of repairing any equipment damaged during the year.

DIVISION:	MOBILE INTEGRATED HEALTH (MIH) - CARES	
522-36-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation/holiday sell-backs for employees per policy and contract. Based on historical.
522-36-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
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	Deferred Comp Retirement Contribution Benefit
522-36-20-138	MEDICARE	Medicare contribution.
522-36-31-270	MIH EQUIPMENT & SUPPLIES	Equipment and supplies for MIH Program.
522-36-36-412	TOOLS	N/A
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.
522-36-44-602	MEDICAL DIRECTOR REVIEWS	Medical reviews for nurses.
522-36-44-603	SPECIAL PROGRAMS	Costs associated with the MIH program.
522-36-48-701	MISC- EQUIP- MAINTENANCE	Costs of repairing any equipment damaged during the year.

DIVISION:	TRAINING & SKCFTC (CONSORTIUM)	
522-40-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation/holiday sell-backs for employees per policy and contract. Based on historical.
522-40-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
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.
522-40-20-134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522-40-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
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 Amakus 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 - READY REBOUND (MOVED TO HEALTH)	
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.

DIVISION:	BUSINESS OPERATIONS - FACILITIES	
522-50-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employee(s) per policy. Based on historical.
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.
522-50-20-134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522-50-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
522-50-20-138	MEDICARE	Medicare contribution.
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.
522-50-31-295	HVAC PARTS/SUPPLIES	Supplies for HVAC systems. Includes filters and parts.
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.
522-50-48-707	DUCT CLEANING	Air duct cleaning at facilities.
522-50-48-708	APPLIANCE CLEANING (HOODS)	Hood cleaning services for cooking ranges at fire stations.
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	BAY DOORS/GATE REPAIRS	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 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 MONITORING	Testing and monitoring all systems.
522-50-48-723	FIRE & ALARM SYSTEMS REPAIR/MAINTENANCE	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.
522-50-48-733	ELEVATOR SERVICE - HQ	Annual service contract for elevator at HQ building.
522-50-49-752	HVAC CONTRACT	No longer used with the hiring of a HVAC technician.
522-50-49-762	JANITORIAL SERVICES	Cleaning services for shared meeting spaces, bathrooms, and offices.
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.

DIVISION:	BUSINESS OPERATIONS - 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	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.
522-60-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522-60-20-134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522-60-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
522-60-20-138	MEDICARE	Medicare contribution.
522-60-20-141	TOOL ALLOWANCE - MECHANIC CBA	Tool allowance up to $500 per Mechanic Technician
522-60-31-272	UNIFORMS	Uniforms and coveralls for fleet personnel.
522-60-31-275	OFFICE SUPPLIES	Not utilized.
522-60-31-299	CLEANING SUPPLIES	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, FLUIDS	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 the 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	APPARATUS PARTS	Parts for all Engines.
522-60-31-337	STAFF VEHICLE PARTS	Parts for the staff vehicles used by Admin. and other divisions.
522-60-31-338	TIRES/RIM	Tires, rims for all vehicles.
522-60-31-345	MARINE PARTS	Marine 67 parts.
522-60-35-423	SHOP TOOLS	Tools to be utilized by Fleet, including replacement.
522-60-41-589	LAB TESTING	Spectrum analysis of fluids.
522-60-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-60-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-60-41-589	LAB TESTING	
522-60-49-590	TOWING	
522-60-47-729	WASTE DISPOSAL	Repair of equipment that is sent out to a vendor.
522-60-48-701	MISC- EQUIP- MAINTENANCE	
522-60-48-725	OPTICOM EMITTERS	
522-60-48-726	TIRE REPAIR AND ALIGNMENT	Repair of apparatus tires and alignment sent out to vendor.
522-60-48-727	VEHICLE/MAINT	Maintenance sent out to vendor (A/C, Emission testing and major repairs).
522-60-48-728	VEHICLES/MAJOR OVERHAUL	Scheduled major overhaul of apparatus sent out to a vendor.
522-60-48-730	WELDING	Certified welding.
522-60-48-737	MARINE REPAIRS	Marine 67 repairs.
522-60-48-738	ACCIDENT REPAIRS	Accident repairs of apparatus.

DIVISION:	BUSINESS OPERATIONS - LOGISTICS	
522-70-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on historical.
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.
522-70-20-134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522-70-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
522-70-20-138	MEDICARE	Medicare contribution.
522-70-31-261	MISC- SUPPLIES	
522-70-31-262	BATTERIES	Disposable 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
522-70-31-273	DISASTER SUPPLIES	MRE's and other disaster supplies.
522-70-31-274	PASSPORT	For passport supplies based on historical expenditures
522-70-31-275	OFFICE SUPPLIES	Expenses for paper, pencils, pens, etc. and printer toner/copy machine overage charges.
522-70-31-276	TRAINING MANUALS, JATC MATERIALS	Books, materials for JATC
522-70-31-282	DEFIBRILLATOR SUPPLIES	Defib supplies for patient care.
522-70-31-290	CLEANING & SANITATION	Station supplies (toilet paper/paper towels/soap).
522-70-31-294	MATTRESS REPLACEMENTS	Mattresses needing replacement in Department stations.
522-70-31-305	SPILL MITIGATION PRODUCTS	Hazmat spill cleanup supplies.
522-70-31-306	EMS SUPPLIES	Supplies for EOC Operations.
522-70-31-327	BA - REPAIR PARTS	Misc. repair for Operations equipment.
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.
522-70-31-331	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.
522-70-35-415	HIGH-PRESSURE HOSE	New & replacement hose for fire engines.
522-70-35-416	FURNITURE & FURNISHINGS	Desks, tables, chairs, ergonomic accessories for staff & offices.
522-70-35-422	RADIO BATTERY REPLACEMENTS	Radio battery replacement schedule.
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.
522-70-48-703	BA - REPAIR SERVICE CONTRACT	BA Service Repair Contract.
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.

DIVISION:	BUSINESS OPERATIONS - INFORMATION TECHNOLOGY	
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.
522-85-10-109	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.
522-85-20-134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522-85-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit
522-85-20-138	MEDICARE	Medicare contribution.
522-85-20-139	SOCIAL SECURITY	Social Security contribution paid by employer.
522-85-31-276	GIS PROGRAM - COMPLEX MAPS	Printing and materials costs for mapping program.
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	COMPUTING - DESKTOPS/LAPTOPS	Annual budget for new computers and existing replacement cylcles.
522-85-35-419	COMPUTING - MOBILE MDC/TABLETS	Annual budget for mobile devices - mdc's and tablets.
522-85-35-420	PRINTERS	Annual budget for small printers.
522-85-35-421	DATA STORAGE	Data storage solutions.
522-85-35-422	SECURITY	Security solutions, cybersecurity, threat detection/protection.
522-85-35-423	SHOP TOOLS	Purchases replacement tools.
522-85-35-424	DASHBOARDS & KIOSKS	Station information reader-boards, security camera kiosks.
522-85-35-425	RADIO - BATTERY, CHARGERS, ACCESSSORIES	Misc. equipment for radios.
522-85-35-426	PAGERS	Purchases replacement fire dept. pager & radios.
522-85-35-427	TELEPHONY	Telephone system parts, desk phones, handsets, headsets, wireless.
522-85-35-428	BATTERY BACKUP	Uninterrupted Power Supplies (UPS) Units & Batteries
522-85-35-429	SERVER SOFTWARE	Software for servers as needed.
522-85-35-430	CLIENT SOFTWARE	Software for P.C.'s as needed.
522-85-35-431	WEB SOFTWARE	Software for website, social media management, retention. SSL Certs, Web Hosting, Domain Registrations
522-85-35-432	SOFTWARE/SERVICE UPGRADES & MIGRATIONS	Software system upgrades and migrations - ex. Staffing software, financial systems, databases.
522-85-35-433	MOBILE COMMUNICTION EQUIP. & STATION ALERTING	Station Alerting - Paging System, House-Tones, Apparatus Connectivity Solutions.
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.
522-85-41-571	MOBILE DATA CONNECTIVITY	Air cards and cellular connectivity for district equipment, MDC's, etc.
522-85-41-593	CONSULTANTS	Support for Info Systems by outside vendors.
522-85-41-594	INTERNET - C3	Membership to C3
522-85-41-595	PSERN ACCESS FEES (MOVED TO LOGS)	800 MHz access fees for radios and MDC's.
522-85-41-596	PSERN ANNUAL MAINTENANCE FEES (MOVED TO LOGS)	PSERN fees for radio systems.
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 software used across all divisions.
522-85-49-756	SECURITY ACCESS CONTROL CONTRACTS	Annual contracts for security solutions (gates, cameras, keypads, etc.)
522-85-49-757	OFFICE EQUIPMENT CONTRACTS	Annual contract fees on leased copiers, etc.

DIVISION:	EMPLOYEE HEALTH BENEFITS	
522-95-20-180	CLAIM PAYMENTS	Medical claims paid by the District.
522-95-20-181	TPA EXPENSES	Costs for Third Party Administrator (EBMS)
522-95-20-182	BROKER FEES	Fees paid for Broker, Gallagher Associates.
522-95-20-183	STOP LOSS INSURANCE	Cost of stop loss insurance.
522-95-20-184	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 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.