

# MAPLE VALLEY FIRE AND LIFE SAFETY

## 2013 BUDGET NARRATIVE

The revenue projections for 2013 are based upon the following assumptions:

**PERSONNEL PAY & BENEFITS**

The pay and benefits section of the budget are 001-52x-x0-1x, and 001-52x-x0-2x of each section of the budget. These amounts are generated from the staffing decisions of the Board of Fire Commissioners, and current contract provisions; with few notable exceptions. The benefit sections will show a decrease in funding for 2013, due to not funding HRA accounts to 100% of potential liability. The Board has directed staff to maintain a minimum of a 30% account balance. The pay rate increase due on 1/1/2013 for Local 3062 is determined by contract and budgeted at 0% for 2013. A 0% wage adjustment is shown for non represented staff as well. Medical insurance premium increases are confirmed at 10% and 0% for Dental coverage and are fully funded within by combination of employer/employee contributions as directed by CBA. Annual Leave buy-back is budgeted per each individual's request. It is anticipated that minimum operational staffing will remain at 10 per shift. Overtime is estimated for unanticipated vacancies and mandatory training. The anticipated vacancies for Kelly days, holidays and scheduled vacations do not produce added overtime because substitute personnel are scheduled to fill the vacancy. The overtime estimate is based on \$3,500/employee for officers and \$2,000/employee for firefighters. Two union personnel (1-BC, 1-LT) have given notice of intent to retire by June 30, 2013. Annual leave and sick leave buyouts are budgeted for these two individuals. The two (2) LEOFF I retired employees are funded for medical and dental, and an additional \$10,000 each for unforeseen medical expenses.

**2013 STAFFING:** Maple Valley Fire and Life Safety's 2013 staff will consist of: a Fire Chief, Deputy Fire Chief, Fire Marshal, Three (3) Battalion Chiefs, Administrative Office Manager, Administrative Assistant I, Administrative Assistant II, Fleet Manager, four (4) Captains, six (6) Lieutenants and thirty-four (34) firefighters. Included is the reimbursement for 6 resident volunteer firefighters and 15 volunteer EMT's. Also funded are 10 addition volunteer positions. Shift minimum assigned staffing will be fourteen (14), one (1) Battalion Chief, one (1) one Captain, two (2) Lieutenants and eleven (10) firefighters per shift. On duty career personnel shall be maintained at no less than ten (10) shift personnel on duty at a time. The budget also has incorporated the following staff considerations: The following positions will remain vacant for 2013 - Administrative Assistant III, Facilities Manager, Deputy Chief of Operations, Public Educator, three Firefighter positions created by resignations and the Training Chief's position with the Training Captain working in the training consortium with Kent and SeaTac FD's.

	2013	%	2012	%	2011	%	2010
REVENUE (0010)	Budget		Budget		Actual		Actual
<b>Beginning balance estimate</b> taken from previous years budget. This includes 2012's reserve and carryover balances.	\$2,495,442.55	-20.8%	\$3,149,872.85	-3.7%	\$3,271,139.63	0%	\$3,271,200.64
<b>TOTAL CARRY OVER FUNDS (Beginning Cash Balance)</b>	<b>\$2,495,442.55</b>	<b>-20.8%</b>	<b>\$3,149,872.85</b>	<b>-3.7%</b>	<b>\$3,271,139.63</b>	<b>0%</b>	<b>\$3,271,200.64</b>
	2013		2012		2011	%	2010
REVENUE (0010)	Budget		Budget		Actual		Actual
<b>Tax Revenue Rate:</b> Rate per/1000 Projections are based the Preliminary Levy Limit Worksheet received on 10/23/11. An 8.61% drop in Assessed Valuation (AV) including New Construction, maintained the collection rate at \$1.50/\$1000.	1.50/\$1000		1.50/\$1000		\$1.50/\$1000		\$1.50/\$1000
<b>District's Assessed Value (AV)</b>	\$3,961,408,123.00	-7.8%	\$4,295,447,484.00	-5.31%	\$4,536,145,558	-3.60%	\$4,633,893,738
	2013		2012		2011		2010

<b>REVENUE (0010)</b>	<b>Budget</b>		<b>Budget</b>		<b>Actual</b>		<b>Actual</b>
<b>Property Tax Revenue:</b> Property tax revenue is the main source of income for the daily operations of the Fire District. The property tax revenue is based on the approved tax rate per 1000 of assessed valuation and limited by 1% growth (I-747). In 2013 the District will receive 91.39% or \$559,383 less in tax revenue compared to the amount received in 2012. This amount has been reduced by \$100,000 in anticipated uncollectable revenue (delinquent).	\$5,744,175.36	-8.7%	\$6,293,161.43	-4%	\$6,586,782.15	-2%	\$6,689,039.52
<b>New Construction:</b> The Preliminary Levy Limit Worksheet shows new construction at \$65,288,653 within the District in 2012 for collection 2013. This amount is multiplied by last years levy rate to determine the amount collected.	\$97,936.64	95.8%	\$50,009.79	-22%	\$64,045.68	-7%	\$69,049.00
<b>Delinquent Property Taxes</b> are those taxes from previous years that have not been paid.	\$100,000.00	0.0%	\$100,000.00	-36%	\$156,890.09	21%	\$129,173.95
<b>Total Tax Levy Revenues</b>	\$5,942,112.00	-7.8%	\$6,443,171.22	-5%	\$6,807,717.92	-1%	<b>\$6,887,262.47</b>
<b>Forest Excise Taxes</b>	\$500.00	0.0%	\$500.00	410%	\$98.00	107%	\$47.31
<b>Leasehold Taxes</b>	\$1,000.00	0.0%	\$1,000.00	41%	\$707.00	-28%	\$981.30
<b>Fire Protection Contract's</b> with Kent Fire Department for providing first response fire and medical aid services to part of the City of Covington.	\$15,000.00	0.0%	\$15,000.00	67%	\$9,000.00	-18%	\$11,000.00
<b>Grant Funds</b>	\$0.00	#DIV/0!	\$0.00	-100%	\$4,765.31	-32%	\$7,039.24
<b>WSP Training Reimbursement</b> for training personnel to Firefighter I standards. This reimbursement is only applicable once in a firefighters career.	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00
<b>Payment in Lieu of Taxes:</b> These revenues are generated from tax exempt properties within our jurisdiction that we bill under Revise Code of Washington (RCW) 36.32.470 and 35.21.775.	\$15,000.00	0.0%	\$15,000.00	22%	\$12,329.80	-18%	\$15,038.86
<b>Impact Fee:</b> are funds received from new developments through the City of Maple Valley to pay for the district's improvements due to the impact the new (residential or commercial ) development is/will have on the district's ability to provide emergency services. Funds are deposited into the Capital fund and can only be used for capital expenses.	\$0.00	#DIV/0!	\$0.00	-100%	\$32,090.00	333%	\$7,410.00
<b>Apparatus Maintenance Revenues:</b> These revenues are earned from apparatus maintenance contract(s) with other Fire Districts. Currently we provide no basic maintenance services for other Fire Districts.	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00
	<b>2013</b>	<b>%</b>	<b>2012</b>		<b>2011</b>	<b>%</b>	<b>2010</b>
<b>REVENUE (0010)</b>	<b>Budget</b>		<b>Budget</b>		<b>Actual</b>		<b>Actual</b>

<b>Fire Prevention Contracts</b> include funds from contracts (City Maple Valley) for Fire Marshal services which include plan reviews, new construction inspections and annual hazards occupancy inspection and permitting.	\$40,000.00	33.3%	\$30,000.00	-18%	\$36,435.00	22%	\$29,904.45
<b>King County Regional Emergency Medical Services (EMS) Tax Levy</b> provides Basic Life Support revenues to the District annually. District tax payers will pay \$.30/\$1000 to King County Medic One for a regional emergency medical services program to include basic life support, advance life support (paramedic services) and other administrative support services for the delivery of emergency medical services. The district receives a small percentage of the funds generated from the Greater Maple Valley Area to provide first response Basic Life Support (BLS) services.	\$432,822.00	2.2%	\$423,595.00	1%	\$417,893.00	1%	\$415,454.00
<b>Fire Protection Services Training:</b> These funds are generated from hosting special training classes and charging fees to the students.	\$1,000.00	0.0%	\$1,000.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00
<b>Ambulance Transport Fee:</b> Revenues generated from billing for Basic Life Support ambulance transport services to area hospitals.	\$370,000.00	-7.5%	\$400,000.00	6%	\$378,699.96	-12%	\$431,564.18
<b>BLS Transport Service Agreement:</b> Revenue generated from a contract with Tri-Med. \$850.00 per month: new item for 2012	\$10,200.00						
<b>First/Aid CPR/CERT Classes Revenue.</b> These revenues are earned through a registration fee of \$25.00 per student for First Aid or CPR classes. The revenues earned from the First Aid classes pay for the instructors for the quarterly First Aid classes and the monthly CPR classes. In addition, there is a \$35 per person CERT fee.	\$4,000.00	0.0%	\$4,000.00	-18%	\$4,872.00	-4%	\$5,061.30
<b>Interest Earnings Revenue:</b> These revenues are the interest earned from the Operations (0010) account monies in the bank. The projections are based upon a .5% earning of one-fourth of the Operations (0010) monies in the bank at any given time.	\$12,477.21	-20.8%	\$15,749.36	-36%	\$24,431.11	-23%	\$31,576.43
<b>Facility Rental:</b> Revenues generated by renting out the district's meeting room(s)	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00	-100%	\$30.00
<b>Insurance Recovery:</b> Funds recovered from insurance claims.	\$0.00	#DIV/0!	\$0.00	-100%	\$65,335.64	#DIV/0!	\$0.00
<b>Donations:</b> Voluntary donations from community members and/or groups, usually in memory of someone that has passed away. MVFLS received a \$51,000.00 one time donation in 2008 to close out a trust fund.	\$500.00	0.0%	\$500.00	456%	\$90.00	-99%	\$8,108.00
<b>Unclaimed Money / Property.</b>	\$0.00	#DIV/0!	\$0.00	-100%	\$277.05	#DIV/0!	\$0.00
<b>Miscellaneous Revenue</b> these are funds that don't fit in any other category.	\$1,000.00	0.0%	\$1,000.00	1009%	\$90.15	125%	\$40.00

<b>Non Revenue Deposits:</b> are funds reimbursed to the district for things such as DL&I claims, emergency responses that we have billed for, refunds, etc. The majority of this revenue is generated by DL&I claims, the State pays approximately 60% (based on # of dependents) of wages when a firefighter is out on an on-duty injury or illness. In addition, DL & I began a new program in 2011 which pays 1/2 of a firefighters salary to return to work light duty.	\$20,000.00	-20.0%	\$25,000.00	-28%	\$34,604.89	19%	\$29,009.64
<b>Sale of Fixed Assets:</b> These revenues are generated from the sale of district surplus equipment, apparatus and supplies, etc. For 2013 this represents 1 aid unit, 1 tender, 1 engine and air trailer.	\$75,000.00	-16.7%	\$90,000.00	301%	\$22,444.00	1176%	\$1,759.09
<b>Transfer Funds In/Out:</b> are funds moved from one account to another. Impact Fees are deposited into the General Fund then transferred to the Capital Improvement Fund.	\$0.00	#DIV/0!		-100%	\$5,696.07	#DIV/0!	\$0.00
<b>TOTAL OPERATIONS (0010) REVENUES</b>	<b>\$6,940,611.21</b>	<b>-7%</b>	<b>\$7,465,515.58</b>	<b>-5%</b>	<b>\$7,857,576.90</b>	<b>0%</b>	<b>\$7,881,286.27</b>
<b>EXPENSES (0010)</b>	<b>2013</b>		<b>2012</b>		<b>2011</b>	<b>%</b>	<b>2010</b>
<b>LEGISLATIVE</b>	<b>Budget</b>		<b>Budget</b>		<b>Actual</b>		<b>Actual</b>
<b>001-511-60-10 Legislative Pay for</b> Fire Commissioners.	\$18,900.00	0.0%	\$18,900.00	23%	\$15,392.00	3%	\$14,976.00
<b>001-511-60-20 Legislative Benefits</b> for Fire Commissioners.	\$1,445.85	0.0%	\$1,445.85	23%	\$1,177.54	3%	\$1,145.72
<b>Sub subtotal</b>	<b>\$20,345.85</b>	<b>0.0%</b>	<b>\$20,345.85</b>	<b>106%</b>	<b>\$16,569.54</b>	<b>44%</b>	<b>\$16,121.72</b>
<b>001-511-60-41 Legislative Professional Services</b> is the account that legal counsel is paid from.	\$0.00	-100.0%	\$5,000.00	652%	\$665.00	75%	\$379.67
<b>001-511-60-43 Legislative Conference and Education Expenses</b> covers registration, and travel expenses for the Commissioners when attending conferences and/or training classes.	\$1,500.00	-50.0%	\$3,000.00	186%	\$1,049.21	-1%	\$1,058.92
<b>001-511-60-49 Legislative Miscellaneous</b> expenses are used for any expenses and/or services that do not fit the preceding descriptions in summary. These include membership dues to Washington Fire Commissioners Association, uniforms, etc.	\$4,000.00	14.3%	\$3,500.00	5%	\$3,327.42	-12%	\$3,771.55
<b>Sub subtotal</b>	<b>\$5,500.00</b>	<b>-52.2%</b>	<b>\$11,500.00</b>	<b>128%</b>	<b>\$5,041.63</b>	<b>-3%</b>	<b>\$5,210.14</b>
<b>Subtotal</b>	<b>\$25,845.85</b>	<b>-18.8%</b>	<b>\$31,845.85</b>	<b>47%</b>	<b>\$21,611.17</b>	<b>1%</b>	<b>\$21,331.86</b>
<b>ELECTIONS</b>							
<b>001-511-70-51 Election Expenses (Inter-Governmental):</b> This account covers election costs associated with either Fire Commissioner races and/or funding measures. April 2013 election costs are estimated by comparison to the School District's election cost in April of 2011.	\$50,000.00	-29.6%	\$71,000.00	#DIV/0!	\$0.00	-100%	\$69,533.17
<b>Sub subtotal</b>	<b>\$50,000.00</b>	<b>-29.6%</b>	<b>\$71,000.00</b>	<b>#DIV/0!</b>	<b>\$0.00</b>	<b>-100%</b>	<b>\$69,533.17</b>

	<b>Subtotal</b>	<b>\$50,000.00</b>	<b>-29.6%</b>	<b>\$71,000.00</b>	<b>#DIV/0!</b>	<b>\$0.00</b>	<b>-100%</b>	<b>\$69,533.17</b>
<b>EXPENSES (0010)</b>	<b>2013</b>	<b>%</b>	<b>2012</b>		<b>2011</b>	<b>%</b>	<b>2010</b>	
<b>ADMINISTRATIVE</b>	<b>Budget</b>		<b>Budget</b>		<b>Actual</b>		<b>Actual</b>	
<b>001-514-10-10 Administrative Pay</b> covers the base pay, longevity, education pay and annual leave sellback for the Administrative staff that includes the Fire Chief, Deputy Fire Chief, Administrative Office Manager, Administrative Assistant I, Administrative Assistant II.	\$489,383.77	-3.3%	\$506,141.21	1%	\$501,235.39	-16%	\$595,347.07	
<b>001-514-10-12 Administrative Overtime.</b>	\$1,500.00	0.0%	\$1,500.00	1182%	\$117.00	#DIV/0!	\$0.00	
<b>001-514-10-20 Administrative Benefits</b> includes retirement, DL&I, Long Term Disability, medical/dental benefits, etc. for the Administrative employees.	\$130,339.12	-13.8%	\$151,173.71	-13%	\$174,374.10	32%	\$131,679.36	
<b>Sub subtotal</b>	<b>\$621,222.89</b>	<b>-5.7%</b>	<b>\$658,814.92</b>	<b>-3%</b>	<b>\$675,726.49</b>	<b>-7%</b>	<b>\$727,026.43</b>	
<b>001-514-10-31 Administrative Office Supplies</b> includes all paper products, pens, computer paper, and all other office supplies needed for the district's Administrative and Operation Division's activities. The Training, Public Education and Prevention Divisions are budgeted separately.	\$6,000.00	-14.3%	\$7,000.00	45%	\$4,818.85	-21%	\$6,106.78	
<b>001-514-10-35 Administrative Equipment</b> includes small office equipment, computers and computer accessories.	\$500.00	0.0%	\$500.00	130%	\$216.92	#DIV/0!	\$0.00	
<b>001-514-10-38 Repair and Maintenance</b> includes the repair of the office equipment, computers and maintenance contracts on equipment such as the copiers. This also includes \$45,693 for IT support.	\$60,000.00	0.0%	\$60,000.00	9%	\$55,053.72	-4%	\$57,158.67	
<b>Sub subtotal</b>	<b>\$66,500.00</b>	<b>-1.5%</b>	<b>\$67,500.00</b>	<b>12%</b>	<b>\$60,089.49</b>	<b>-5%</b>	<b>\$63,265.45</b>	
<b>001-514-10-41 Administrative Professional Services</b> account is used for payments to our legal counsel, Washington State Auditor's Office for our annual audit and other consultant fees.	\$15,000.00	-42.3%	\$26,000.00	52%	\$17,052.60	-36%	\$26,500.09	
<b>001-514-10-42 Hiring Process</b> includes the cost of conducting entry level testing and officer promotional testing. There is a possibility that an entry level test in 2013, but that is likely to be nearly cost neutral. There will be a Captain and BC promotional test in the Fall of 2013.	\$5,000.00	#DIV/0!	\$0.00	-100%	\$10,545.62	#DIV/0!	\$0.00	
<b>001-514-10-43 Administrative Conference and Education</b> covers registration, and travel expenses for the Administrative office staff and Chief Officers when attending conferences and/or training classes. For 2013 conferences and/or training classes are limited to in State.	\$2,000.00	-55.6%	\$4,500.00	-6%	\$4,777.05	169%	\$1,776.83	

<b>001-514-10-44 Administrative Advertising and Printing</b> includes newspaper ads, call for bids, ads for the sale of equipment and printing of district forms and letterhead.	\$2,000.00	8.1%	\$1,850.00	54%	\$1,203.58	52%	\$790.48
<b>001-514-10-46 Insurance</b> includes all district liability insurances on equipment, facilities and a supplemental accident policy on our volunteer personnel. Liability insurance increase by 4.5% for 2013.	\$76,000.00	11.2%	\$68,335.00	7%	\$63,905.00	-12%	\$72,935.00
<b>001-514-10-49 Administrative Miscellaneous</b> expenses are used for any expenses that do not fit the preceding descriptions, including Association membership dues, magazine and newspaper subscriptions, Annual Open House and Banquet. 2007 Covington Capital Settlement was \$430,000.00.	\$7,500.00	-25.0%	\$10,000.00	22%	\$8,223.39	-22%	\$10,504.84
<b>Sub subtotal</b>	<b>\$107,500.00</b>	<b>-2.9%</b>	<b>\$110,685.00</b>	<b>5%</b>	<b>\$105,707.24</b>	<b>-6%</b>	<b>\$112,507.24</b>
<b>Subtotal</b>	<b>\$795,222.89</b>	<b>-5.0%</b>	<b>\$836,999.92</b>	<b>-1%</b>	<b>\$841,523.22</b>	<b>-7%</b>	<b>\$902,799.12</b>
<b>001-514-19-90 Bank Service Charges</b> covers the cost of maintaining accounts at the local banks.	\$500.00	0.0%	\$500.00	19%	\$421.33	#DIV/0!	\$0.00
<b>Sub subtotal</b>	<b>\$500.00</b>	<b>0.0%</b>	<b>\$500.00</b>	<b>19%</b>	<b>\$421.33</b>	<b>#DIV/0!</b>	<b>\$0.00</b>
<b>Subtotal</b>	<b>\$500.00</b>	<b>0.0%</b>	<b>\$500.00</b>	<b>19%</b>	<b>\$421.33</b>	<b>#DIV/0!</b>	<b>\$0.00</b>
<b>EXPENSES (0010)</b>	<b>2013</b>	<b>%</b>	<b>2012</b>		<b>2011</b>	<b>%</b>	<b>2010</b>
<b>SUPPRESSION</b>	<b>Budget</b>		<b>Budget</b>		<b>Actual</b>		<b>Actual</b>
<b>001-522-20-10 Suppression Pay</b> covers the base pay, longevity, education pay and annual leave sellback for three (3) shift Battalion Chiefs, three (3) Captains and six (6) shift Fire Lieutenants.	\$1,314,235.83	-4.2%	\$1,371,907.29	5%	\$1,300,551.22	4%	\$1,252,409.51
<b>001-522-20-12 Suppression Overtime</b> covers all operational Officer rank overtime for the Department.	\$40,500.00	-17.7%	\$49,200.00	-4%	\$51,058.27	178%	\$18,389.37
<b>001-522-20-20 Suppression Benefits</b> includes retirement, medical/dental benefits etc. for the Suppression employees.	\$330,966.51	-17.2%	\$399,852.98	-2%	\$409,550.78	20%	\$341,087.19
<b>Sub subtotal</b>	<b>\$1,685,702.34</b>	<b>-7.4%</b>	<b>\$1,820,960.27</b>	<b>3%</b>	<b>\$1,761,160.27</b>	<b>9%</b>	<b>\$1,611,886.07</b>
<b>001-522-20-33 Suppression -Special Ops Equipment</b> is a new line item for 2013 and includes the emergent, replacement due to damaged equipment, purchase of small tools and equipment for the Special Operations team. It also includes repairing of equipment and PPE. The majority of these purchases will be life cycle replacements or initial purchases, which will be funded through voter approved (UTGO) capital bonds.	\$900.00						
<b>001-522-20-34 Suppression - Special Ops Operations</b> is a new line item for 2013 and covers consumable items including batteries, gas for boat, etc.	\$400.00						

<b>001-522-20-35 Suppression Equipment</b> includes the emergent, replacement due to damaged equipment, purchase of small tools and equipment for firefighting services including; salvage buckets, shovels, axes, protective bunker gear, defib batteries, etc. The majority of these purchases will be life cycle replacements or initial purchases, which will be funded through voter approved (UTGO) capital bonds.	\$5,000.00	0.0%	\$5,000.00	10%	\$4,535.97	14%	\$3,988.95
<b>001-522-20-36 Suppression Operations</b> funds are used to replace expended items. Examples are foam, flares, calibration of equipment, SCBA parts, and similar type items.	\$8,500.00	0.0%	\$8,500.00	49%	\$5,702.08	-9%	\$6,258.25
<b>001-522-20-38 Suppression Repair and Maintenance</b> includes repair of breathing apparatus, rescue tools, bunker gear and other suppression equipment.	\$15,000.00	0.0%	\$15,000.00	28%	\$11,710.65	9%	\$10,754.87
<b>Sub subtotal</b>	<b>\$29,800.00</b>	<b>4.6%</b>	<b>\$28,500.00</b>	<b>30%</b>	<b>\$21,948.70</b>	<b>5%</b>	<b>\$21,002.07</b>
<b>001-522-20-41 Suppression Professional Services</b> includes hiring specialized equipment such as bulldozers during the Wildland fire fighting season.	\$500.00	-50.0%	\$1,000.00		\$0.00	#DIV/0!	\$0.00
<b>Sub subtotal</b>	<b>\$500.00</b>	<b>-50.0%</b>	<b>\$1,000.00</b>	<b>#DIV/0!</b>	<b>\$0.00</b>	<b>#DIV/0!</b>	<b>\$0.00</b>
<b>Subtotal</b>	<b>\$1,716,002.34</b>	<b>-7.3%</b>	<b>\$1,850,460.27</b>	<b>4%</b>	<b>\$1,783,108.97</b>	<b>9%</b>	<b>\$1,632,888.14</b>
<b>EXPENSES (0010)</b>	<b>2013</b>	<b>%</b>	<b>2012</b>		<b>2011</b>	<b>%</b>	<b>2010</b>
<b>PUBLIC EDUCATION</b>	<b>Budget</b>		<b>Budget</b>		<b>Actual</b>		<b>Actual</b>
<b>001-522-30-10 Public Education</b> , vacant position	\$0.00	-100.0%	\$19,375.29	-27%	\$26,494.56	0%	\$26,406.38
<b>001-522-30-12 Public Education Overtime.</b>	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00
<b>001-522-30-20 Public Education Benefits</b> includes retirement, medical/dental benefits etc. for the Public Education employees.	\$0.00	-100.0%	\$25,070.36	-5%	\$26,408.64	14%	\$23,098.89
<b>Sub subtotal</b>	<b>\$0.00</b>	<b>-100.0%</b>	<b>\$44,445.65</b>	<b>-16%</b>	<b>\$52,903.20</b>	<b>7%</b>	<b>\$49,505.27</b>
<b>001-522-30-31 Public Education Office Supplies</b> includes special needs office supplies geared towards the Public Education activities of the District.	\$100.00	-80.0%	\$500.00	4290%	\$11.39	#DIV/0!	\$0.00
<b>001-522-30-35 Public Education Equipment</b> includes educational props and the smoke house.	\$500.00	-50.0%	\$1,000.00	57%	\$638.20	-49%	\$1,250.25
<b>001-522-30-36 Public Education Operations</b> is for materials used in the schools and other public education activities. Examples are plastic fire hats, fire safety hand outs, Halloween glow bracelets etc.	\$5,000.00	0.0%	\$5,000.00	24%	\$4,036.47	-49%	\$7,933.96
<b>001-522-30-37 Public Education Repair and Maintenance to Vehicles</b> includes repair to the fire prevention Smoke House trailer.	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00
<b>001-522-30-38 Public Education Repair and Maintenance</b> includes repair of fire prevention props and public education equipment.	\$500.00	0.0%	\$500.00	604%	\$71.05	#DIV/0!	\$0.00

<b>Sub subtotal</b>	<b>\$6,100.00</b>	<b>-12.9%</b>	<b>\$7,000.00</b>	<b>47%</b>	<b>\$4,757.11</b>	<b>-48%</b>	<b>\$9,184.21</b>
<b>001-522-30-41 Public Education Professional Services</b> is used to pay instructors for First Aid & CPR Classes. Fee's are charged and reported in revenue.	\$1,500.00	-40.0%	\$2,500.00	117%	\$1,150.00	-15%	\$1,360.00
<b>001-522-30-43 Public Education Conference and Education</b> covers registration, and travel expenses for the District Public Educator when attending conferences and/or classes.	\$0.00	-100.0%	\$500.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00
<b>001-522-30-44 Public Education Advertising and Printing</b> includes the full page adds in the Voice and Reporter and the printing of Public Education materials and forms. Also will be used to fund the production of information for the 2013 excess levy.	\$17,800.00	128.2%	\$7,800.00	514%	\$1,270.00	#DIV/0!	\$0.00
<b>001-522-30-49 Public Education Miscellaneous</b> expenses are used for any expenses for services that do not fit the preceding descriptions in summary.	\$250.00	0.0%	\$250.00	400%	\$50.00	-63%	\$134.08
<b>Sub subtotal</b>	<b>\$19,550.00</b>	<b>76.9%</b>	<b>\$11,050.00</b>	<b>347%</b>	<b>\$2,470.00</b>	<b>65%</b>	<b>\$1,494.08</b>
<b>Subtotal</b>	<b>\$25,650.00</b>	<b>-59.0%</b>	<b>\$62,495.65</b>	<b>4%</b>	<b>\$60,130.31</b>	<b>0%</b>	<b>\$60,183.56</b>
<b>EXPENSES (0010)</b>	<b>2013</b>	<b>%</b>	<b>2012</b>		<b>2011</b>	<b>%</b>	<b>2010</b>
<b>PREVENTION (FIRE MARSHAL'S OFFICE)</b>			<b>Budget</b>		<b>Actual</b>		<b>Actual</b>
<b>001-522-31-10 Prevention Base Pay</b> includes wages and annual leave sellback for the District's Fire Marshal.	\$89,843.50	0.0%	\$89,826.27	10%	\$81,697.12	1%	\$80,967.02
<b>001-522-31-20 Prevention Benefits</b> includes retirement, medical/dental benefits etc. for the Fire Prevention employees.	\$29,121.46	-5.0%	\$30,665.82	-2%	\$31,174.10	15%	\$27,156.69
<b>Sub subtotal</b>	<b>\$118,964.96</b>	<b>-1.3%</b>	<b>\$120,492.09</b>	<b>7%</b>	<b>\$112,871.22</b>	<b>4%</b>	<b>\$108,123.71</b>
<b>001-522-31-31 Prevention Office Supplies</b> includes special needs office supplies geared towards the Fire Marshal's activities.	\$200.00	0.0%	\$200.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00
<b>001-522-31-35 Prevention Equipment</b> includes inspections and investigation tools.	\$200.00	0.0%	\$200.00	3179%	\$6.10	-99%	\$1,074.78
<b>001-522-31-36 Prevention Operations</b> supplies are materials used in fire inspection and investigation activities.	\$200.00	-86.7%	\$1,500.00	1086%	\$126.52	191%	\$43.47
<b>001-522-31-38 Prevention Repair and Maintenance</b> includes repair and maintenance of prevention and investigation equipment.	\$200.00	0.0%	\$200.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00
<b>Sub subtotal</b>	<b>\$800.00</b>	<b>-61.9%</b>	<b>\$2,100.00</b>	<b>1483%</b>	<b>\$132.62</b>	<b>-88%</b>	<b>\$1,118.25</b>
<b>001-522-31-41 Prevention Professional Services</b> includes hiring, on a hourly basis, a plan review specialist and/or inspector to help out when the Division is heavily impacted to ensure a timely turn around of the plans. It is anticipated for 2013 that an inspector will be hired to assist with permitted unincorporated inspections.	\$2,500.00	25.0%	\$2,000.00	-67%	\$6,070.42	32%	\$4,610.28



<b>001-522-31-43 Prevention Conference and Education</b> covers registration, and travel expenses for the Fire Marshal's Office when attending conferences and/or classes..	\$300.00	-40.0%	\$500.00	67%	\$300.00	20%	\$250.00
<b>001-522-31-44 Prevention Advertising and Printing</b> includes the printing of inspection forms and notices.	\$150.00	-25.0%	\$200.00	-85%	\$1,364.62	8997%	\$15.00
<b>001-522-31-49 Prevention Miscellaneous</b> are used for any expense for services that do not fit the preceding descriptions in summary.	\$1,700.00	98.8%	\$855.00	-26%	\$1,157.50	-15%	\$1,367.22
<b>Sub subtotal</b>	<b>\$4,650.00</b>	30.8%	<b>\$3,555.00</b>	-60%	<b>\$8,892.54</b>	42%	<b>\$6,242.50</b>
<b>Subtotal</b>	<b>\$124,414.96</b>	-1.4%	<b>\$126,147.09</b>	3%	<b>\$121,896.38</b>	6%	<b>\$115,484.46</b>
<b>EXPENSES (0010)</b>	<b>2013</b>	<b>%</b>	<b>2012</b>		<b>2011</b>	<b>%</b>	<b>2010</b>
<b>TRAINING</b>	<b>Budget</b>		<b>Budget</b>		<b>Actual</b>		<b>Actual</b>
<b>001-522-40-10 Training Pay</b> include base pay, longevity, education pay and annual leave sellback for the Training Captain.	\$119,600.30	0.6%	\$118,895.27	4%	\$113,818.71	-53%	\$241,835.83
<b>001-522-40-12 Training Overtime</b> - Operational staffing expense. Contractually Training Division staff is allowed to work operational overtime as dictated by staffing requirements.	\$6,000.00	46.3%	\$4,100.00	-25%	\$5,468.73	3385%	\$156.90
<b>001-522-40-20 Training Benefits</b> includes retirement, medical/dental benefits etc. for the Training Division employees.	\$31,985.86	-12.0%	\$36,363.63	32%	\$27,488.66	-55%	\$61,551.47
<b>Sub subtotal</b>	<b>\$157,586.16</b>	-1.1%	<b>\$159,358.90</b>	9%	<b>\$146,776.10</b>	-52%	<b>\$303,544.20</b>
<b>001-522-40-31 Training Office Supplies</b> includes special needed office supplies geared towards the Training Division's activities.	\$100.00	-50.0%	\$200.00	2307%	\$8.31	-94%	\$137.07
<b>001-522-40-35 Training Equipment</b> covers tools and equipment that are non-disposable. Items such as smoke machines, rescue manikins, saw blades, chainsaw chains and other tools and equipment needed to provide ongoing training.	\$400.00	-20.0%	\$500.00	79%	\$279.67	-7%	\$300.46
<b>001-522-40-36 Training Operations</b> are items for the training program, outside of office supplies. Examples are books, DVDs, training props, liquid smoke, ventilation prop supplies, materials for acquired structures, etc. Also includes the Training Tracker annual fee.	\$5,300.00	-18.5%	\$6,500.00	52%	\$4,263.11	5%	\$4,066.65
<b>001-522-40-38 Training Repair and Maintenance of Equipment</b> includes repair of smoke generating machine(s), audiovisual equipment, etc.	\$300.00	0.0%	\$300.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00
<b>Sub subtotal</b>	<b>\$6,100.00</b>	-18.7%	<b>\$7,500.00</b>	65%	<b>\$4,551.09</b>	1%	<b>\$4,504.18</b>

<b>001-522-40-41 Training Professional Services</b> includes the cost of the ILA with Kent RFA, hiring of instructors to provide CME training, instructors to complete initial Blue Card training plus recerts, and the cost of Zone 3 training. Additional funds are allocated for support of volunteer resident EMT's for entry fitness evaluations, medical evaluations, TB testing, vaccinations, etc.	\$51,465.00	35.1%	\$38,100.00	-18%	\$46,690.57	651%	\$6,216.82
<b>001-522-40-42 Training Special Operations</b> is a new line item for 2013 and covers registration and travel expenses for Special Operations personnel and outside instructors. Also includes other training expenses, but does not include overtime expenses. Cuts included removing flood boat operation and rope tech refresher courses.	\$0.00						
<b>001-522-40-43 Training Conferences and Education</b> covers registration, and travel expenses for District personnel, primarily line-personnel, when attending conferences and/or classes. Also included is ongoing continuing education for Blue Card Training. 2013 cuts were made to this line item including attendance at the FDIC conference, heavy rescue training, flam liquids, and truck academy.	\$10,000.00	-53.2%	\$21,350.00	174%	\$7,794.39	278%	\$2,059.63
<b>001-522-40-44 Training Advertising and Printing</b> includes the recruitment of volunteer personnel, printing cost of training manuals, CBT books and forms for the Training Division.	\$300.00	0.0%	\$300.00	#DIV/0!	\$0.00	-100%	\$166.35
<b>001-522-40-45 College Education Reimbursement</b> is used for reimbursement of employees college class expenses as agreed to in the District's Collective Bargaining Agreement (CBA).	\$10,000.00	-29.5%	\$14,181.99	157%	\$5,528.50	100%	\$2,759.09
<b>001-522-40-49 Training Services Miscellaneous</b> are used for membership dues and any expense for services that do not fit the preceding descriptions in summary.	\$500.00	0.0%	\$500.00	40%	\$357.91	33%	\$269.95
<b>Sub subtotal</b>	<b>\$72,265.00</b>	<b>-2.9%</b>	<b>\$74,431.99</b>	<b>23%</b>	<b>\$60,371.37</b>	<b>426%</b>	<b>\$11,471.84</b>
<b>Subtotal</b>	<b>\$235,951.16</b>	<b>-2.2%</b>	<b>\$241,290.89</b>	<b>14%</b>	<b>\$211,698.56</b>	<b>-34%</b>	<b>\$319,520.22</b>
<b>EXPENSES (0010)</b>	<b>2013</b>	<b>%</b>	<b>2012</b>		<b>2011</b>	<b>%</b>	<b>2010</b>
<b>FLEET MAINTENANCE (Apparatus/Equipment); Facilities and Fleet Maintenance were combined until 2009 when each Division was budgeted for independently.</b>	<b>Budget</b>		<b>Budget</b>		<b>Actual</b>		<b>Actual</b>
<b>001-522-50-10 Fleet Maintenance Pay</b> includes base pay, longevity and annual leave sellback for the District's Fleet Manager.	\$95,970.20	0.0%	\$95,947.59	8%	\$88,734.81	6%	\$83,476.85
<b>001-522-50-20 Fleet Maintenance</b> Overtime - typically used when called in off-duty for emergency repair.	\$500.00	-50.0%	\$1,000.00	335%	\$229.65	#DIV/0!	\$0.00

<b>001-522-50-20 Fleet Maintenance Benefits</b> includes retirement, medical/dental benefits etc. for the Fleet Manager.	\$32,993.82	-10.3%	\$36,790.52	9%	\$33,659.32	36%	\$24,692.87
<b>Sub subtotal</b>	<b>\$129,464.02</b>	<b>-3.2%</b>	<b>\$133,738.11</b>	<b>9%</b>	<b>\$122,623.78</b>	<b>13%</b>	<b>\$108,169.72</b>
<b>001-522-50-32 Fleet Maintenance Fuel.</b> This line item budget includes motor fuels and fluids for all district vehicles and equipment.	\$55,000.00	0.0%	\$55,000.00	14%	\$48,397.13	54%	\$31,341.39
<b>001-522-50-35 Fleet Maintenance Equipment</b> includes small equipment items for the stations and shop. Examples are, drills, hand tools etc. The majority of Maintenance Equipment will be purchased through voter approved UTGO bonds.	\$1,000.00	0.0%	\$1,000.00	4%	\$957.33	2078%	\$43.96
<b>001-522-50-36 Fleet Maintenance Operations</b> are supplies used by the Fleet Maintenance Division that are preventative maintenance, also budgeted under this line item including: emission testing, pump testing and annual services.	\$16,000.00	0.0%	\$16,000.00	42%	\$11,253.30	3%	\$10,918.03
<b>001-522-50-37 Fleet Maintenance and Repairs of Apparatus</b> includes all supplies and parts to repair the District's fleet of apparatus to include when apparatus are sent out for repair.	\$24,000.00	0.0%	\$24,000.00	-65%	\$68,791.61	155%	\$26,939.19
<b>001-522-50-38 Fleet Maintenance and Repairs of Equipment</b> includes all shop tools.	\$500.00	0.0%	\$500.00	362%	\$108.32	-23%	\$141.00
<b>Sub subtotal</b>	<b>\$96,500.00</b>	<b>0.0%</b>	<b>\$96,500.00</b>	<b>-25%</b>	<b>\$129,507.69</b>	<b>87%</b>	<b>\$69,383.57</b>
<b>001-522-50-41 Fleet Maintenance Professional Services</b> is used to cover towing expenses, yearly maintenance fee for Fleetmax and other professional services used by the Maintenance Division.	\$3,000.00	-31.8%	\$4,400.00	410%	\$863.39	-32%	\$1,276.89
<b>001-522-50-43 Fleet Maintenance Conferences and Education</b> covers registration, and travel expenses for the Fleet Maintenance Division's personnel when attending conferences and/or classes.	\$0.00	-100.0%	\$1,500.00	#DIV/0!	\$0.00	-100%	\$199.36
<b>001-522-50-49 Fleet Maintenance Miscellaneous</b> are used for any expense for services that do not fit the preceding descriptions in summary.	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00
<b>Sub subtotal</b>	<b>\$3,000.00</b>	<b>-49.2%</b>	<b>\$5,900.00</b>	<b>583%</b>	<b>\$863.39</b>	<b>-42%</b>	<b>\$1,476.25</b>
<b>Subtotal</b>	<b>\$228,964.02</b>	<b>-3.0%</b>	<b>\$236,138.11</b>	<b>-7%</b>	<b>\$252,994.86</b>	<b>41%</b>	<b>\$179,029.54</b>
<b>EXPENSES (0010)</b>	<b>2013</b>	<b>%</b>	<b>2012</b>		<b>2011</b>	<b>%</b>	<b>2010</b>
<b>FACILITIES MAINTENANCE</b>	<b>Budget</b>		<b>Budget</b>		<b>Actual</b>		<b>Actual</b>
<b>001-522-51-10 Facility Pay, vacant position.</b>	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00	-100%	\$50,533.14
<b>001-522-51-20 Facility Overtime</b>	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00
<b>001-522-51-20 Facility Benefits</b> is the Choice Care Card Maintenance for Larry Jensen.	\$109.96	0.0%	\$109.96	-103%	-\$3,637.26	-145%	\$8,126.96
<b>Sub subtotal</b>	<b>\$109.96</b>	<b>0.0%</b>	<b>\$109.96</b>	<b>-103%</b>	<b>(\$3,637.26)</b>	<b>-106%</b>	<b>\$58,660.10</b>

<b>001-522-51-33 Facilities Cleaning Supplies</b> include all cleaning products, brushes and other supplies for cleaning of District facilities and equipment.	\$8,000.00	0.0%	\$8,000.00	2%	\$7,834.76	19%	\$6,574.41
<b>001-522-51-36 Facilities Operations</b> are supplies used by the Facilities Maintenance Division to maintain the facilities and grounds of District properties to included: filters, touch-up paint, weed killer etc.	\$1,500.00	0.0%	\$1,500.00	-32%	\$2,194.79	40%	\$1,565.46
<b>001-522-51-38 Facilities Maintenance and Repairs</b> of tools and equipment used to maintain the facilities and grounds.	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00
<b>Sub subtotal</b>	<b>\$9,500.00</b>	<b>0.0%</b>	<b>\$9,500.00</b>	<b>-5%</b>	<b>\$10,029.55</b>	<b>23%</b>	<b>\$8,139.87</b>
<b>001-522-51-41 Facilities Professional Services</b> includes the cost of ground maintenance at all non-career staffed facilities; fire alarm testing; septic tank services, satellite station lawn maintenance, shop linen service; etc.	\$18,200.00	0.0%	\$18,200.00	-2%	\$18,645.69	11%	\$16,807.70
<b>001-522-51-43 Facilities Conferences and Education</b> covers registration, and travel expenses for the Facilities Maintenance Division's personnel when attending conferences and/or classes.	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00
<b>001-522-51-47 Facilities Utilities</b> includes natural gas, water, electricity for all District facilities	\$90,000.00	-4.6%	\$94,317.52	22%	\$77,270.02	31%	\$58,814.98
<b>001-522-51-48 Facilities Repair and Maintenance</b> includes all repairs to District facilities including fixed equipment.	\$17,000.00	0.0%	\$17,000.00	-18%	\$20,729.65	18%	\$17,631.29
<b>001-522-51-49 Facilities Miscellaneous</b> are used for any expense for services that do not fit the preceding descriptions in summary.	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00
<b>Sub subtotal</b>	<b>\$125,200.00</b>	<b>-3.3%</b>	<b>\$129,517.52</b>	<b>11%</b>	<b>\$116,645.36</b>	<b>25%</b>	<b>\$93,253.97</b>
<b>Subtotal</b>	<b>\$134,809.96</b>	<b>-3.1%</b>	<b>\$139,127.48</b>	<b>13%</b>	<b>\$123,037.65</b>	<b>-23%</b>	<b>\$160,053.94</b>
<b>EXPENSES (0010)</b>	<b>2013</b>	<b>%</b>	<b>2012</b>		<b>2011</b>	<b>%</b>	<b>2010</b>
<b>EMERGENCY MEDICAL SERVICE (Line Personnel)</b>	<b>Budget</b>		<b>Budget</b>		<b>Actual</b>		<b>Actual</b>
<b>001-526-10-10 EMS Pay</b> includes wages and pay for the District's thirty-four (34) Firefighters.	\$3,218,492.16	3.4%	\$3,112,451.17	4%	\$2,991,106.72	-4%	\$3,129,692.31
<b>001-526-10-12 Firefighter Overtime</b> covers the Firefighter rank overtime for the Department across all divisions.	\$66,000.00	-23.1%	\$85,800.00	0%	\$85,869.40	258%	\$23,984.95
<b>001-526-10-16 EMS VRF Reimbursement</b> provides for the shift reimbursement per volunteer resident firefighter (SHIFT) at \$60.00 per night. This will also provides for volunteer resident EMT's (VREMT) at \$20 per night and EMT Drivers (VREMTD) at \$30 per night. The Goal is to maintain a minimum of 6 VRF/VREMT per shift.	\$70,000.00	7.7%	\$65,000.00	7%	\$60,867.65	-24%	\$80,300.00

<b>001-526-10-17 EMS Volunteer Reimbursement</b> provides for the point reimbursement for volunteer personnel which is no longer in effect.	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00
<b>001-526-10-20 EMS Benefits</b> includes retirement, medical/dental benefits etc. for the EMS employees.	\$950,753.76	-9.7%	\$1,052,889.45	5%	\$1,002,532.63	15%	\$871,801.84
<b>Sub subtotal</b>	<b>\$4,305,245.92</b>	<b>-0.3%</b>	<b>\$4,316,140.62</b>	<b>4%</b>	<b>\$4,140,376.40</b>	<b>1%</b>	<b>\$4,105,779.10</b>
<b>001-526-10-41 EMS Professional Services</b> provides for the transport billing service and Crisis Intervention Personnel/Pat Ellis.	\$32,000.00	42.2%	\$22,500.00	-23%	\$29,199.68	-12%	\$33,088.95
<b>001-526-20-41 Transport Refunds</b>	\$0.00	#DIV/0!	\$0.00	-100%	\$2,899.63	-3%	\$2,979.11
<b>001-526-10-35 EMS Equipment</b> includes small equipment items for medical aid services. Examples are backboards, BP Cuffs, oxygen regulators, etc. It also includes EMT jumpsuits and uniforms.	\$4,000.00	0.0%	\$4,000.00	16%	\$3,451.15	298%	\$866.68
<b>001-526-10-36 EMS Operations</b> supplies are all medical supply items. This includes bandages, medical gloves, oxygen masks and all other disposable medical supplies.	\$26,000.00	7.2%	\$24,250.00	15%	\$21,054.30	40%	\$15,080.89
<b>001-526-10-38 Repair and Maintenance of Equipment</b> includes the repair of Life Packs, BP Cuffs, suction units, gurneys, etc.	\$300.00	-40.0%	\$500.00	82%	\$274.30	-86%	\$1,982.87
<b>001-525-60-36 Emergency Management Operations</b>	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00	#DIV/0!	\$0.00
<b>Sub subtotal</b>	<b>\$62,300.00</b>	<b>21.6%</b>	<b>\$51,250.00</b>	<b>-10%</b>	<b>\$56,879.06</b>	<b>5%</b>	<b>\$53,998.50</b>
<b>Subtotal</b>	<b>\$4,367,545.92</b>	<b>0.0%</b>	<b>\$4,367,390.62</b>	<b>4%</b>	<b>\$4,197,255.46</b>	<b>1%</b>	<b>\$4,159,777.60</b>
<b>EXPENSES (0010)</b>	<b>2013</b>	<b>%</b>	<b>2012</b>		<b>2011</b>	<b>%</b>	<b>2010</b>
<b>COMMUNICATION SERVICES 528-60-3</b>	<b>Budget</b>		<b>Budget</b>		<b>Actual</b>		<b>Actual</b>
<b>001-528-60-36 Communication Operations; Communication</b> supplies includes battery replacement for pagers and portable radio equipment.	\$2,500.00	-58.3%	\$6,000.00	232%	\$1,808.10	216%	\$572.54
<b>001-528-60-38 Communications Repair and Maintenance Services;</b> Provides for the repair and maintenance of radios, pagers and other communication equipment.	\$7,000.00	40.0%	\$5,000.00	-11%	\$5,606.47	88%	\$2,981.62
<b>Sub subtotal</b>	<b>\$9,500.00</b>	<b>-13.6%</b>	<b>\$11,000.00</b>	<b>48%</b>	<b>\$7,414.57</b>	<b>109%</b>	<b>\$3,554.16</b>
<b>001-528-60-41: Dispatch Services:</b> Valley Communication's dispatch services fee for 2013 will be \$36.58 a call. The district is budgeting for 2700 calls for the 2013 year.	\$100,000.00	9.2%	\$91,550.00	52%	\$60,346.64	6%	\$56,784.54
<b>001-528-60-42 Communications Utilities;</b> Includes telephone, basic and long distance service, postage, courier service, computer intranet and internet connections (T-1 Lines).	\$40,000.00	0.0%	\$40,000.00	-7%	\$43,216.47	1%	\$42,663.23

<b>001-528-60-49: 800 MHz Radio Access Fee &amp; Services;</b> covers the cost of access charges for operation and maintenance of the 800 MHZ trunked radio system. The increase in 2013 is due to Valley Com changing to Net Motion service and fees changing from per unit to per user.	\$25,000.00	78.6%	\$14,000.00	32%	\$10,628.93	-30%	\$15,125.98
<b>Sub subtotal</b>	<b>\$165,000.00</b>	13.4%	<b>\$145,550.00</b>	27%	<b>\$114,192.04</b>	0%	<b>\$114,573.75</b>
<b>Subtotal</b>	<b>\$174,500.00</b>	11.5%	<b>\$156,550.00</b>	29%	<b>\$121,606.61</b>	3%	<b>\$118,127.91</b>
<b>001-588-90-00 Other Decreases to Net Cash/Other Investments</b>	\$0.00	#DIV/0!	\$0.00		\$0.00		\$0.00
<b>001-597-00-00 Transfer Out</b>	\$0.00	#DIV/0!	\$0.00		\$37,302.72		\$7,410.00
<b>Sub subtotal</b>	<b>\$0.00</b>	#DIV/0!	<b>\$0.00</b>	-100%	<b>\$37,302.72</b>	403%	<b>\$7,410.00</b>
<b>Subtotal</b>	<b>\$0.00</b>	#DIV/0!	<b>\$0.00</b>	-100%	<b>\$37,302.72</b>	403%	<b>\$7,410.00</b>
	<b>\$7,879,407.10</b>	-3.0%	<b>\$8,119,945.88</b>		<b>\$7,772,587.24</b>		<b>\$7,746,139.52</b>
<b>Total Operating Revenues</b>	<b>\$9,436,053.76</b>	-11.1%	<b>\$10,615,388.43</b>	-5%	<b>\$11,128,716.53</b>	0%	<b>\$11,152,486.91</b>
<b>Total Operating Expenses</b>	<b>\$7,879,407.10</b>	-3.0%	<b>\$8,119,945.88</b>	4%	<b>\$7,772,587.24</b>	0%	<b>\$7,746,139.52</b>
<b>Ending Balance</b>	<b>\$1,556,646.66</b>	-37.6%	<b>\$2,495,442.55</b>	-26%	<b>\$3,356,129.29</b>	-1%	<b>\$3,406,347.39</b>