



Central Kitsap Fire & Rescue



2019 Operating & Capital Budgets

Adopted by the Board of Commissioners

December 10, 2018

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CKFR GOVERNANCE

Central Kitsap Fire and Rescue (CKFR) is a Fire Protection District created under Title 52 of the Revised Code of Washington (RCW). The District is governed by a five member Board of Fire Commissioners. The Board is responsible for defining the Fire District's long-term vision and for developing policies to be implemented by the administrative staff. They also are responsible for hiring a Fire Chief to serve as the Chief Executive Officer of the fire district. The Fire Chief serves at the discretion of the Board of Fire Commissioners and is responsible for the day-to-day operations of the District.

Members of the Board of Fire Commissioners for Central Kitsap Fire & Rescue serve staggered six year terms of office. Residents who are 18 years or older and live within the District's boundaries are eligible to run for office and serve on the Board.

The Board of Fire Commissioners meets on the second and fourth Monday of every month in the Administrative Building at 4:00 PM. These meetings are open to the public and citizens are welcome to provide input and feedback on District services during these meetings. The first meeting of the month is a regular meeting where the majority of decisions are made, resolutions are passed, and reports are provided. The second meeting of the month is considered a study session, where the Board will have discussions to prepare for action at the next regular meeting.

OUR MISSION VISION AND VALUES

Our Mission:

Central Kitsap Fire and Rescue is dedicated to the preservation and protection of life, property and the environment.

Our Vision:

We will provide the best possible life safety education, fire suppression, rescue and emergency medical services to citizens in Kitsap County.

Our Values and Core Covenants:

We recognize that fulfilling our mission requires that we work effectively with one another. The following values and core covenant statements demonstrate how we will act in relationship to ourselves, the District and our community.

- **Integrity** – *We will remember that our first priority is to serve our citizens effectively and efficiently in their time of need. We will adhere to a moral and ethical code to establish trust, respect and cooperation.*
- **Loyalty** – *We owe our allegiance to the citizens. We will fulfill our obligation by being faithful to one another and to our mission.*
- **Duty** – *We have chosen to submit to the moral obligation of serving our community. We will fulfill this duty to the best of our ability each and every day.*
- **Respect** – *We understand that our community is diverse. In order to promote goodwill and civility, we will treat others as we ourselves desire to be treated.*

Central Kitsap Fire & Rescue's Board of Fire Commissioners



RICHARD E. WEST
Chairman & Commissioner

Retired, CKFR Fire Chief -20 years/40+ years of Fire Service.

Commissioner West helped form the CKFR Medic One Foundation in 1995 as a method for supporters to make tax deductible donations in support of EMS services. He has been an active member of the foundation for 11 years. Commissioner West's interests consist of travel, primarily to warmer climates, visiting friends and family, and spending as much time as possible with grandchildren and great grandchildren.



BOB MUHLEMAN
Vice Chairman & Commissioner

Commissioner "Bob" Muhleman began his service to the Fire District as a volunteer Firefighter in 1976 and has served as a Board Commissioner since 1997. He was born in Bremerton and raised in the Central Kitsap area. He graduated from Central Kitsap High School and Olympic College. He also served in the USAF during the Vietnam War and retired after forty plus years from PSNS & IMF as a Supervisory Production Resource Manager. Commissioner Muhleman is married with two grown children and four grandchildren.



KEN ERICKSON
Commissioner

Commissioner Erickson has served as a Fire Commissioner since 2000. He moved to Kitsap County in 1966 after graduating from Washington State University. He worked as a nuclear power engineer at PSNS, and Keyport and was a metallurgist, mechanical engineer, and materials engineer at Bangor. He is presently employed by Olympic College part time as an adjunct professor of physics in the PSNS apprentice school and serves as a volunteer chaplain for CKF&R. He also serves on the board of West Sound Youth for Christ, and is a Trustee at his church.



NATE ANDREWS, M.Ed.
Commissioner

Commissioner Andrews is the Athletic Director and Dean of Students for the Central Kitsap School District. He graduated from Washington State University and completed a Master's Degree in Education Administration and earned an administrative certificate. When not at work, Commissioner Andrews enjoys spending time with his wife, three active boys and their pets while exploring the outdoors and boating.



GUY EARLE
Commissioner

Commissioner Earle was raised in Michigan and attended Michigan State University (BS, MD). After medical practice and teaching in Michigan's remote Upper Peninsula, he and his family moved to Kitsap County in 1984. During Commissioner Earle's career in Occupational Medicine, he worked with CKFR and other Districts to preserve and improve the health of our firefighters. He retired from medicine in 2017 and now enjoys time in wilderness areas for hiking, paddling, and photography with his wife, Kathy.

CENTRAL KITSAP FIRE & RESCUE'S FIRE CHIEFS



FIRE CHIEF SCOTT WENINGER
Fire Chief (Retired December 2018)

Scott became the Fire Chief of Central Kitsap Fire and Rescue August 1st, 2012. Scott's fire service experience began in 1980. He retired in July 2012 as a Deputy Chief with Clackamas County Fire District #1 in Milwaukie, Oregon. Scott has associate degrees in Fire Science and Business Administration, a Bachelor's Degree in Fire Service Administration and is a graduate of the National Fire Academy's Executive Fire Officer four-year program. In 2010, Scott graduated from the Mark O. Hatfield School of Government at Portland State University with an Executive Masters in Public Administration. Scott received his Chief Fire Officer Designation in 2005 making him one of only 1,100 so recognized chief officers in the world.

Scott is a member of the Rotary Club of Silverdale and is involved in the annual Silverdale Rotary Duck Race. Scott is serving his third year as the president of the Kitsap County Fire Chief's Association. Scott resides in Silverdale, Washington with his wife Deena, daughter Karlee and their Chocolate Lab, Bruno.



FIRE CHIEF JOHN OLIVER
Fire Chief (December 2018)

John Oliver will become the Fire Chief of Central Kitsap Fire and Rescue on December 19, 2018. John's fire service career began in 1984 as a volunteer firefighter and in 1989 he was hired as a Firefighter/Public Safety Officer in Grants Pass, Oregon. In 1994, he became a Firefighter/Paramedic with the second largest Fire District in the State of Oregon, Clackamas Fire District #1. In his 22 years at Clackamas, he was promoted to Lieutenant, Station Captain, and then in 2006, Shift Battalion Chief. During his 9 years as a Battalion Chief, John was assigned as the Chief of Training, leading the largest Training Division in the State for 2 years. John retired from the State of Oregon and began his second career here at Central Kitsap Fire and Rescue.

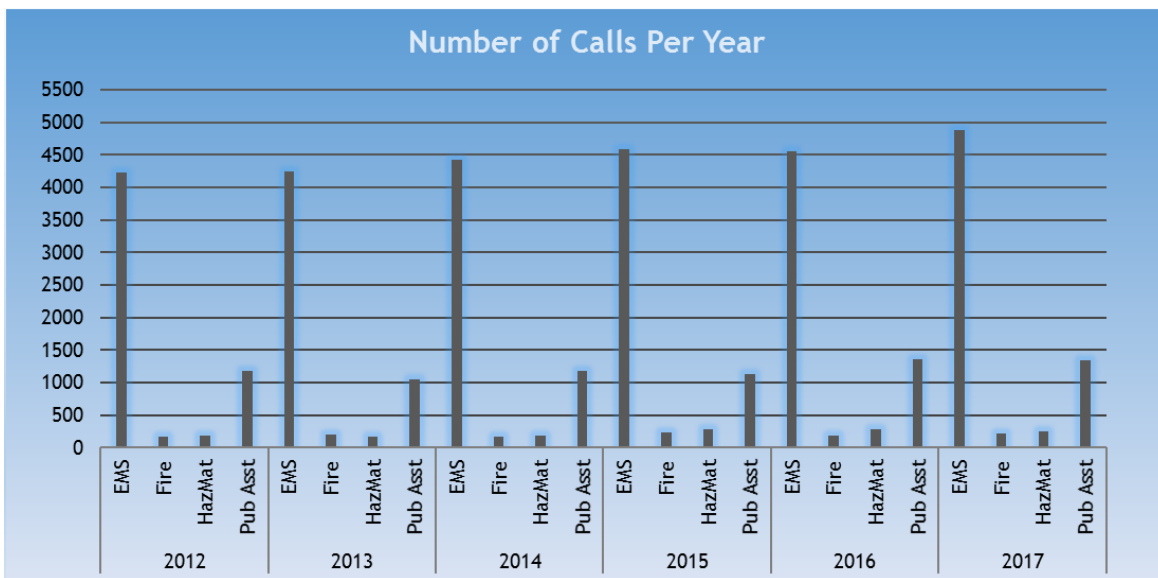
John's career path has provided opportunities to develop and lead nationally recognized programs in Technical Rescue, Water Rescue, and Urban Search and Rescue. John is a gifted instructor, mentor, and an advocate for Firefighter Safety, Wellness, and Peer-Support Teams. His accolades are numerous, including many Oregon Fire Chief Awards and Commendations for Excellence, Instructor of the Year Awards (from Oregon State and the Northwest Regional Fire Trainers Association), and numerous Unit Commendations. John is a proud grandfather and member of the Rotary Club of Silverdale, participating in many civic events. In his free time, he enjoys fishing and boating with his family.

CENTRAL KITSAP FIRE & RESCUE DISTRICT

Central Kitsap Fire & Rescue (CKFR) serves an area of 115 Square Miles with a population of approximately 71,167 from 10 Fire and EMS stations within Kitsap County. The CKFR boundaries encompass areas from the city limits of Bremerton to the south, to unincorporated Poulsbo to the north. The District proudly serves communities of varying sizes and character, including: Silverdale, Olympic View, Seabeck, Lake Symington, Lake Tahuya, Island Lake, Ridgetop, Crosby, Hintzville, Holly, Brownsville, Gilberton, Meadowdale, North Perry, Illahee, Tracyton, Chico, Wildcat Lake, Kitsap Lake, and Erlands Point.

As illustrated below in Table 1, in 2017 there were a total of 7,987 calls with 4,881 of them being EMS Transports and 213 of them being Fire incidents.

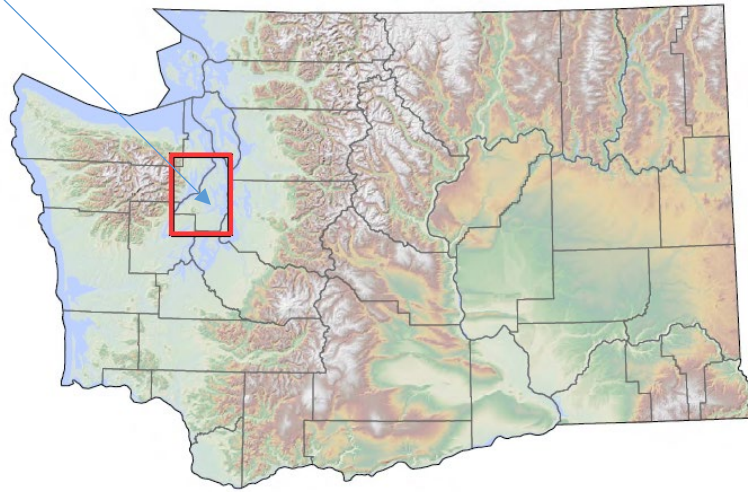
Table 1. Number of Calls per Year



Kitsap County

Kitsap County, originally part of King and Jefferson counties, is the northern end of the Kitsap peninsula, jutting into the Puget Sound positioned between the Olympic Peninsula to the west and King County to the east. Kitsap County is one of the smallest counties in the state in terms of land area at about 395 square miles. It ranks third, however, in the state in terms of its population density, i.e. persons per square mile.

Kitsap County

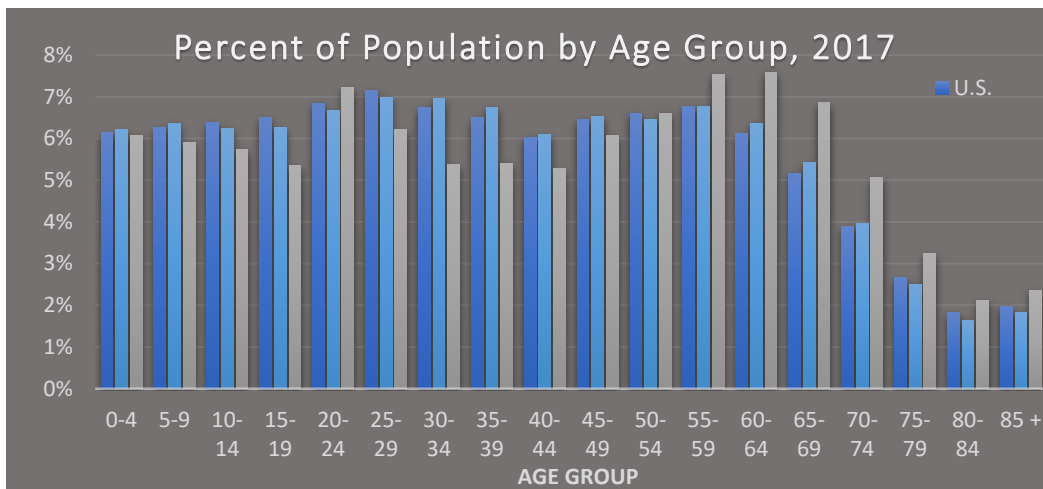


Geographic facts

(Source: U.S. Census Bureau QuickFacts)

	Kitsap County	Rank in state
Land area, 2010 (square miles)	394.94	36
Persons per square mile, 2010	635.9	3

Kitsap County's estimated population from July 1, 2017 is 266,414 with a growth rate of 1.26% in the past year according to the most recent United States census data.



Transportation Infrastructure

Kitsap County is connected to the eastern shore of Puget Sound by Washington State Ferry routes and to the Olympic Peninsula to the west by the Hood Canal Bridge.

Because of Kitsap County’s geographic configuration, the Washington State Ferry System is an important infrastructure link for Kitsap residents. In 2016, more than 6.43 million passenger trips were taken on the Seattle-Bainbridge ferry run and more than 2.74 million trips were taken on the Seattle-Bremerton route.



A 48-mile-long (77 km) government-owned rail line, the Bangor-Shelton-Bremerton Navy Railroad, runs through the county. It is a branch off the Puget Sound and Pacific Railroad, with its junction at Shelton. At the Bremerton Junction near Gorst, a spur follows Highway 3 along the shore of the Sinclair Inlet terminating at the Puget Sound Naval Ship Yard, the other follows Highway 3 along the western shore of Dyes Inlet, servicing Bangor Naval Submarine Base. The Navy had originally intended to use armored trains to transport nuclear missiles to Bangor for

the Trident submarines but protesters and a series of court decisions derailed the plan. Today the railroad is primarily used to transport scrap from PSNS.

Population

(Source: U.S. Census Bureau QuickFacts)

Kitsap County’s population is somewhat older than that of the state.

- Those residents 65 years and older made up 17.0 percent of the county’s population in 2016 compared to 14.8 percent of the state’s population.
- There were also proportionately fewer residents under 18 years of age and less than five years of age in Kitsap County compared to the state.

In 2016 females made up 48.9 percent of the population compared to 50.0 percent for the state.

Kitsap County showed less diversity in 2016 than did the state in all racial/ethnic categories including American Indians and Alaskan Natives, who accounted for 1.8 percent of the population in the county.

	Kitsap County	Washington state
Population by age, 2016		
Under 5 years old	5.9%	6.2%
Under 18 years old	20.6%	22.4%
65 years and older	17.0%	14.8%
Females, 2016	48.9%	50.0%
Race/ethnicity, 2016		
White	83.0%	80.0%
Black	3.0%	4.1%
American Indian, Alaskan Native	1.7%	1.9%
Asian, Native Hawaiian, other Pacific Islander	6.4%	9.4%
Hispanic or Latino, any race	7.6%	12.4%

Most Kitsap County residents age 25 and older (94.5 percent) were high school graduates, which compares favorably with 90.4 percent of Washington State's residents and 86.7 percent of U.S. residents in the period 2011-2015.

Those with a bachelor's degree or higher made up 30.3 percent of Kitsap County residents age 25 and older compared to 32.9 percent of state residents and 29.8 percent of U.S. residents during the same period.

Labor Force and Unemployment

(Source: Employment Security Department)

As of August 2017, the civilian labor force stood at 118,739, higher than the August 2016 level of 116,862. On an annual average basis, there has been an increase in the labor force since 2013, another indicator of a healthy and lively job market.

In August 2017 the county unemployment rate was 4.7 percent, compared to 5.8 percent in August 2016. The over the year decrease in the rate can be attributed to job gains and lower unemployment. The unemployment rate will continue to remain low as confidence in the labor market conditions to grow and new opportunities begin to appear.

From 2004 through 2008, Kitsap County experienced average annual unemployment rates under 5.9 percent, with lower rates during periods of stronger growth. This contrasts with the much higher rates beginning in 2009 (7.7 percent) and continuing through 2013 (7.2 percent). In the first eight months of 2017 the unemployment rate averaged 5.9 percent.

The military and its federal employees continue to be a steady source of economic fuel for the economy with over 15,000 active military and nearly 18,000 civilians based in Kitsap; it is a city on to itself. In addition, over 500 prime and sub-contractors add to the benefits seen by this federal presence.

Industry Employment

(Source: Employment Security Department)

In Kitsap County, job numbers are continuing to rebound and have surpassed the losses which occurred from 2006 to 2012. Specifically, there were on average 89,900 nonfarm jobs in the county in the first eight months of 2017 compared to 87,400 in 2006.

The goods-producing sector employed 7,500 in August 2017, a gain of 500 jobs since August 2016.

The service-providing sector gained 200 jobs since August 2016.

- Trade, transportation, warehousing and utilities gained 200 jobs.
- The leisure and hospitality segment was unchanged over the year.
- Professional and business services added 600 new positions over the past year.

The largest component of Kitsap County nonfarm employment is government. This sector typically accounts for a third of the nonfarm total with an August 2017 total of 30,800 jobs. Of that total, 18,800 was federal government employment. The second largest group was local government, with 10,100 jobs.

CKFR HISTORY

On June 22, 1942 the citizens of the Silverdale area elected three residents as Fire Commissioners and approved the formation of Kitsap County Fire Protection District No. 1.

The newly formed Fire District was the first in the unincorporated area of Kitsap County. Through community donations, the District's treasury soon contained \$600. By March 1943, the Fire District purchased a 1936 Chevy, 1.5 ton flatbed truck for \$425. With the assistance of Fire District members, a wooden water tank and gasoline-powered pump were mounted on the flat bed, which began to serve the citizens as the first and only fire truck for District No. 1. In 1945 and 1947, two additional fire trucks were purchased, bringing the fleet to a total of three apparatus. Bunker gear and other firefighting equipment were obtained from Districts across the state or permanently loaned to the District through war surplus.



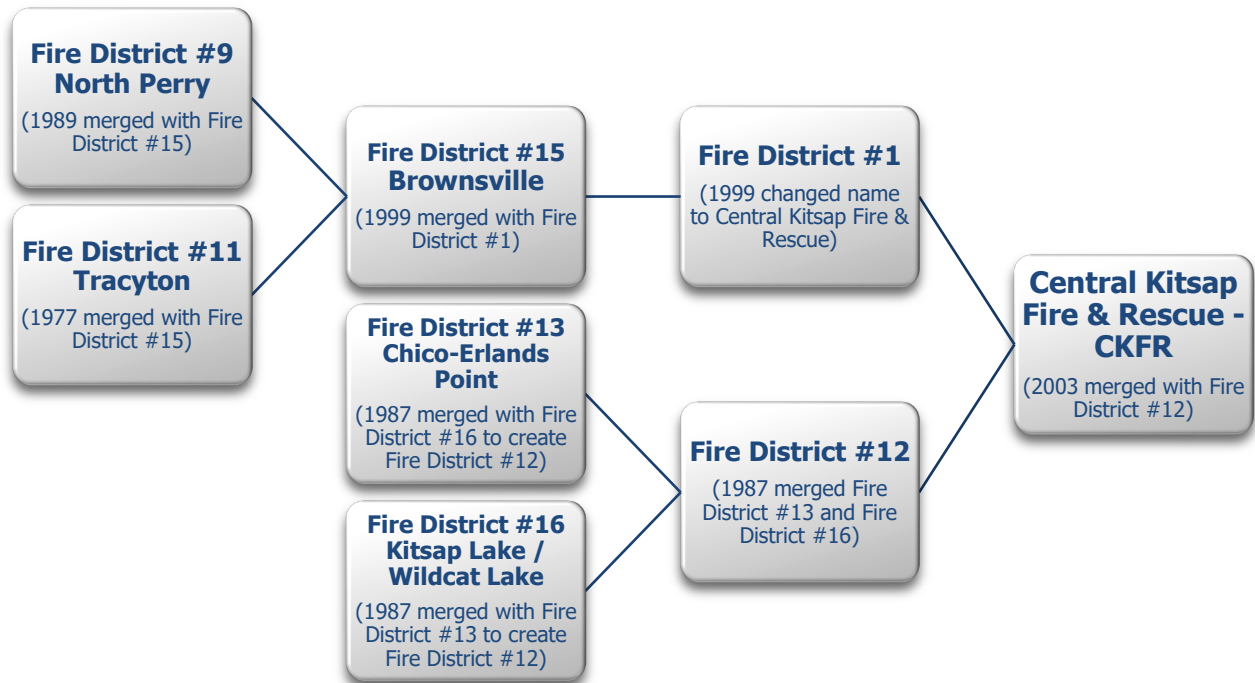
L to R: 1936 Chev 1 ½ ton flatbed purchased in March 1943, 1942 Chev fire truck purchased in March 1946, Mack fire truck purchased in March 1945. The building on the right is the former county shed that served as the fire hall until 1956, when it was torn down to make way for the new station. Charles Snidicor was chief during the time of these advancements.

From the early 1940s to 1960s, a total of 19 Fire Districts were established within Kitsap County. As years passed, small communities such as Seabeck and Olympic View, which had formally created their own Fire Districts, became a part of Fire District No. 1.

Original Kitsap County Fire Protection

District #1	Silverdale	District #8	Navy Yard City	District #14	Hansville
District #2	Bainbridge	District #9	North Perry	District #15	Brownsville
District #3	Keyport	District #10	Kingston	District #16	Kitsap Lake-Wildcat Lake
District #4	Suquamish	District #11	Tracyton	District #17	Lemolo Shore
District #5	Indianola	District #12	Not Assigned	District #18	Poulsbo
District #6	Sunnyslope	District #13	Chick-Erlands Point	District #19	Westgate
District #7	Port Orchard				

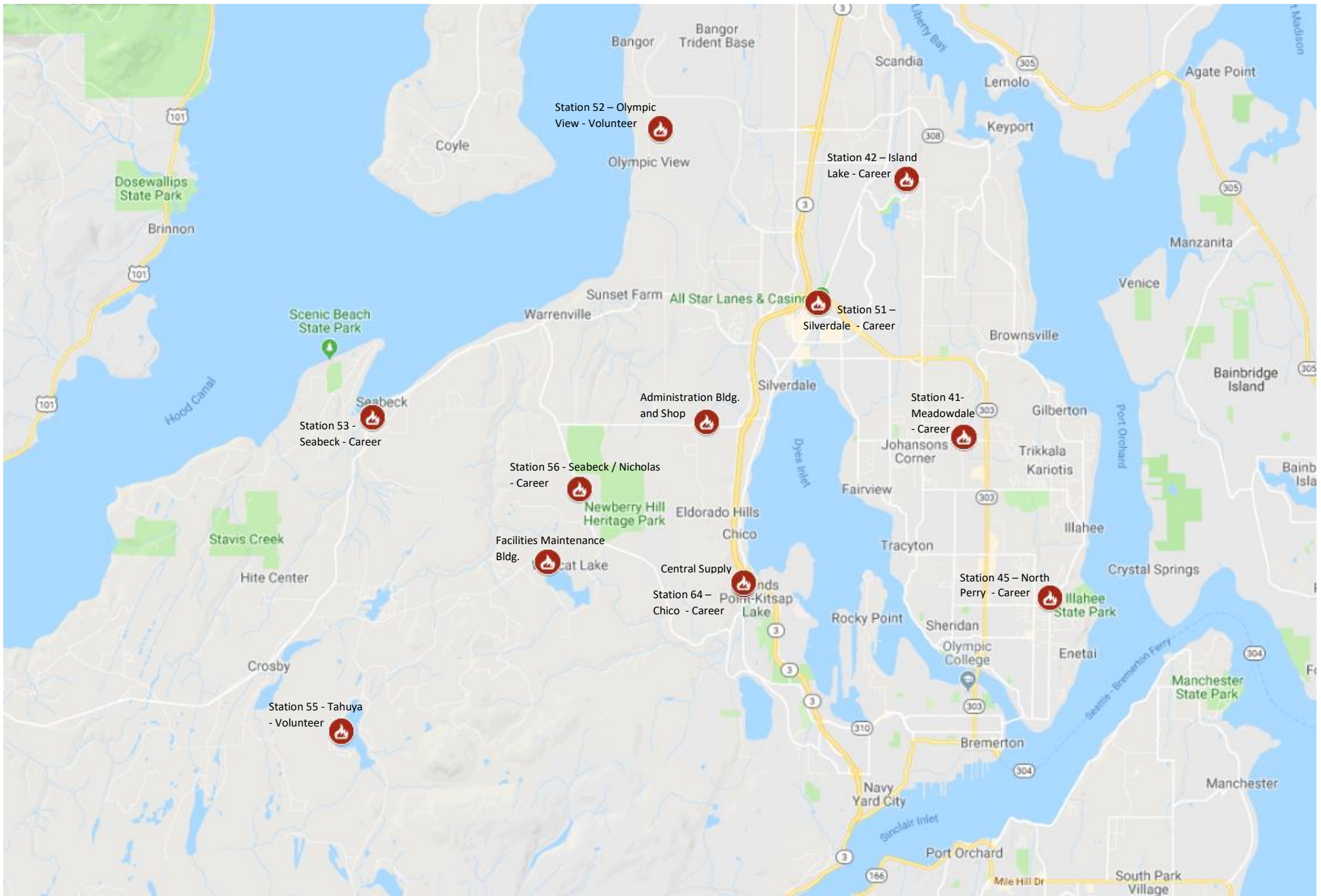
A Snapshot of CKFR Mergers



In 1977, Tracyton Fire District #11 merged with Brownsville Fire District #15 and built a new fire station in the Meadowdale area with Trident impact funds from the federal government. They continued to be known as Fire District #15.

In 1989, North Perry Fire District #9 merged with Fire District #15; and in 1999 Fire District #15 merged with Fire District #1. At that time the name was changed to Central Kitsap Fire & Rescue (CKFR). On January 1, 2003, Kitsap County Fire Protection District #12 (itself a product of mergers between Districts #13 and #16) became part of CKFR, bringing the total protected area to 115 square miles and serving an estimated population of over 70,000.

Today, Central Kitsap Fire & Rescue provides emergency medical treatment, fire suppression and rescue services to the community. All responders are trained for both fire and medical emergencies.



DISTRICT ASSETS - FACILITIES

CKFR currently maintains 10 Fire and EMS stations located throughout the service area and a diverse collection of buildings. As the District explores methods to improve service and control costs, it is critical to analyze current Fire and EMS station locations in relation to future service level objectives and needs. Since the last Strategic Plan, major changes occurred with two of our Fire and EMS stations.

Fire Station 44 in Tracyton was declared surplus and sold in January 2015 for \$280,000. The fire station, originally built in 1963, was in need of major renovation and repair to continue serving the District response needs. Additionally, the building was not strategically located for future District needs because of the City of Bremerton boundaries, the proximity to CKFR Stations 41 and 45 and proximity to Bremerton Fire Department's Station 3.

Fire Station 65 near Wildcat Lake was transitioned into a CKFR Facilities maintenance building. This transition took place primarily because of staffing challenges and the close proximity of Station 65 to Station 64 in Chico and Station 56 on Seabeck Highway. The most recent WSRB rating determined that Station 65 could not be a recognized fire station because there were not at least six combat trained volunteers assigned to this facility. Recruitment and retention of volunteers to staff this fire station has been an issue that the District has attempted to resolve for the past decade without success. If adequate volunteer firefighters are recruited and trained in the future, this building could be transitioned back into a response facility.

During 2016/2017, a remodel at the jointly-owned Administrative Building provided additional office space capacity to meet growing needs of the organization. County EMS Staff were also relocated into the building during 2017.



Station 41 – Meadowdale

7600 Old Military Road NE
Bremerton, WA 98311

Built in 1979

Engine 41, Medic 41, Engine 41A, Tender 41, Ladder 51X,
Rehab 41



Station 42 – Island Lake

14061 Central Valley Road NE
Poulsbo, WA 98370

Built in 1999

Engine 42, Engine 50, Aid 42



Station 45 – North Perry

3725 Trenton Ave NE
Bremerton, WA 98310

Built in 1965

Engine 45, Aid 45



Station 51 – Silverdale

10955 Silverdale Way NW
Silverdale, WA 98383

Built in 1979

Battalion 51, Engine 51, Medic 51, Ladder 51,
Boat 51, Medic 51A, Engine 51X



Station 52 – Olympic View

15393 Olympic View Road NW
Silverdale, WA 98383

Built in 1963

Engine 52



Station 53 – Seabeck

15543 Seabeck Hwy NW
Seabeck, WA 98380

Built in 1963

Engine 53, Tender 53, Aid 50



Station 54 – Hintzville

18237 NW Hintzville Road
Bremerton, WA 98312

Built in 1978

Rescue 54



Station 55 – Tahuyeh

314 Kingsway NW
Bremerton, WA 98312

Built in 1973

Engine 55, Tender 55



Station 56 – Seabeck / Nicholas

6470 Seabeck Hwy NW
Bremerton, WA 98312

Built in 1998

Engine 56, Engine 56X, Tender 56, Aid 56, Medic 56,
Brush 56



Station 64 – Chico

4065 Chico Way
Bremerton, WA 98312

Built in 1999

Engine 64 (Quantum), Engine 64A (Saber),
Aid 64, Tender 64



Administration Building

Jointly Owned with Silverdale Water District
5300 NW Newberry Hill Rd
Silverdale, WA 98383

Built in 2001

Support Staff



Old Station 65

Facilities Maintenance Building

9340 Holly Road NW
Bremerton, WA 98312

Built in 1998

Facilities Staff



Vehicle Maintenance Shop

Jointly Owned with Silverdale Water District
5300 NW Newberry Hill Rd
Silverdale, WA 98383

Built in 2001
Fleet Staff



Central Supply

4071 Chico Way NW
Bremerton, WA 98312

Built in 1958
Central Supply Staff



Kitsap County Readiness Center

Regionally Owned Facility
1211 Carver Street
Bremerton, WA 98312

DISTRICT ASSETS - APPARATUS



Ladder Truck

Ladder 51 is 42' long, weighs approximately 65,000 lbs. and has a 105' aerial ladder. It carries technical rescue equipment, vehicle extrication equipment, ground ladders, forcible entry tools and Basic Life Support equipment.



Fire Engines

CKFR has two types of front-line fire engines.

We have four 2008 Pierce Impels. They have a 1500 gallon per minute pump and 500 gallons of water. Our fire engines are 36' long and weigh 40,250 pounds. They carry 1500 feet of attack hose and 1000 feet of supply hose. Our engines also carry ground ladders, basic forcible entry tools, vehicle extrication equipment and Basic Life Support equipment.

CKFR also has seven GMC Crimson smaller Type II fire engines. These engines are equipped similarly to the Impels and are generally staffed by our Volunteer Firefighters.



Ambulances

CKFR has a fleet of nine ambulances with a 14 foot box mounted on a ton and one-half chassis. They are equipped with Basic or Advanced Life Support equipment. Our Advanced Life Support units carry a cardiac monitor, oxygen equipment, IV supplies, cardiac resuscitation supplies, a power gurney and basic firefighter protective equipment.



Water Tender

CKFR has five water tenders which carry between 1,500 and 3,000 gallons of water, 40' of 4" hose, 400' of 2 ½" hose and 300' of 1 ¾" hose and Basic Life Support Equipment.



Brush Truck

CKFR's brush truck is a 2007 Ford F550 Super Duty truck. It has a 240 gallon tank and a 250 gallons per minute pump. Brush 56 also carries hand tools and hose for fighting brush fires.

Apparatus

Central Kitsap Fire & Rescue (CKFR) utilizes a 10-20 year Vehicle Improvement Plan to outline apparatus purchases over the next decade. Vehicle decommissioning also occurs based upon this replacement schedule. Currently, CKFR owns and maintains the following vehicles and apparatus:



Apparatus Type (Class)	Total Units
Aid Units	7
Boat	2
Boat Tow	1
Brush	1
Command	2
Chief Officer	5
Engine	16
Facilities (Delivery Vehicle)	1
Ladder Truck	2
Medic Units	4
Rehab Unit	1
Rescue	1
Staff Vehicle	11
Tender	6
Trailer	3

Apparatus & Equipment Bond

The voter-approved Apparatus & Equipment Bond was passed in 2015 to provide funds allowing the purchase of the following apparatus and equipment outlined below:

- Apparatus & Equipment
- Turnouts (90 sets)
- Mobile Communication Terminals (MCT)
- Self-Contained Breathing Apparatus (SCBA) (115)
- Power Gurney Lifts (2 budgeted; 5 actual)
- New Spec Medic Units & Equipment (3)
- Ladder Truck
- Facilities Cargo Van
- Boat & Accessories
- Portable Radios
- Water Tender
- Heavy Rescue
- Fire Engines (2)
- Tow Vehicle
- Grounds Vehicle
- SCBA Compressor



2019 OPERATING AND CAPITAL FUND BUDGETS

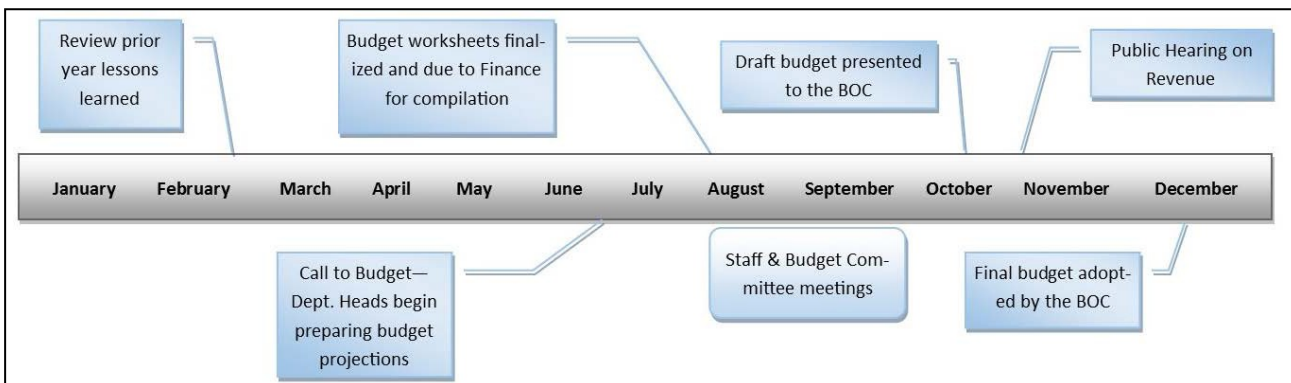
BUDGET PROCESS OVERVIEW

Central Kitsap Fire and Rescue’s budget process typically begins in June with the completion of the budget calendar and a call to budget where department heads, project managers and their respective staff are asked to begin compiling their budget projections for the upcoming budget year. Supervisor approved cost estimations are due at the beginning of August at which time the Finance team begins compiling this information into a comprehensive, comparative master budget worksheet.

The Finance team holds individual meetings with department heads in August through September to review all budget inputs and costs projections. Any preliminary changes to the initial budget figures are made at this time. The Budget Team, consisting of the Fire Chief and CKFR senior management review the preliminary draft budget in late September. Any changes derived at this meeting are incorporated into the master budget worksheet. The revised budget draft is then prepared for review by the Budget Committee which consists of the Fire Chief, senior CKFR management, two members from the Board of Commissioners and a Local 2819 union representative.

The updated budget draft is presented to the full Board of Commissioners at the first Board meeting in October. A public hearing on revenue sources is also held October pursuant to RCW 84.55.120. At this meeting the draft Levy Resolutions and Budget Certifications are presented in anticipation of them being adopted at the first BOC meeting in November. The adopted Levy Resolutions and Budget Certification must be submitted to the County Assessor no later than November 30th.

The final draft budget is presented to the Board of Commissioners in December for adoption and then input into the financial software. In 2018 key staff will begin a “lessons learned” review procedure to evaluate the budget process and identify ways to increase effectiveness.



Overview of major milestones in the CKFR Budget Process

2019 CKFR BUDGET ASSUMPTIONS

CKFR's Board adopted a Resolution proposing an increase to the District's regular property tax levy which will fund fire protection and EMS services for six years. This proposition authorizes the restoration of the maximum \$1.50 per \$1,000 of assessed valuation in 2019 and sets a limit factor for each of the following five years at 100% plus up to 6% or the amount authorized under RCW 84.55.0101, whichever is greater. The final year's levy dollar amount will be used to compute limitations for subsequent levies. The budget assumptions described below were developed based on this proposition which was successfully passed by the voters in November, 2018.

REVENUES

Tax Revenue

Total tax revenues for 2019 are estimated at \$19,600,000 which includes approximately \$14,050,000 from the regular levy, \$3,750,000 from the EMS levy and \$1,800,000 from the final year of the M&O levy.

Intergovernmental Revenues & GEMT

Intergovernmental revenues – which primarily consist of federal, state and local grants revenue – are projected to increase significantly in 2019 due to the addition of \$850,000 of Ground Emergency Transport (GEMT) revenues. The amount of GEMT revenue the District actually receives could be higher, but CKFR is budgeting these new revenues conservatively until they become better established and predictable.

Charges for Goods & Services

Total service fees are projected higher by nearly \$256,400 compared with the 2018 budget primarily driven by a \$200,000 increase for ambulance transport fees. This increase reflects a change in our assumption last year about the impact of an aging population and higher Medicare claims. We have modified our assumptions based on current trends.

The District has also included new revenues of \$52,300 from the sales of parts (\$17,500) and services (\$34,800) from the fleet management division. This reflects the District's collaborative efforts to provide services to other fire districts and municipal entities.

Other Financing Sources and Appropriation of Ending Fund Balance

Other Financing sources will decrease by \$235,000 in 2019 primarily from lower planned fund transfers from the general liability reserve to cover retirement payouts. CKFR will appropriate just under \$900,000 in fund balance, primarily consisting of unexpended budget amounts from 2018, to balance the 2019 budget.

WHAT IS GEMT?

GEMT is a Voluntary Certified Public Expenditure (CPE) based program that provides supplemental cost based payments to eligible providers that provide GEMT services to Medicaid enrollees.

The program requires CKFR to complete a comprehensive certified cost report every year and to undergo periodic audits from the Washington State Health Care Authority.

The District submitted its first cost report in April of 2018 and began receiving program revenue in August of that same year. Revenue streams are still new and the District is budgeting for them very conservatively.

EXPENDITURES

Salaries and Benefits

Total personnel costs are projected at \$17,265,500 in 2019 which is a 6.5% increase over the 2018 budget amount. This cost increase includes an additional 1.5 FTE (as shown in the table at right) and a 15% increase in health care premiums. Baseline overtime expense for operations will be increased by \$100,000 over the 2018 budget for a total

of \$631,500. An additional \$25,000 has been added for contingent mobilization activity which will completely be offset by corresponding state revenues.

<i>Budget Staffing Summary</i>					
Position Title (Excludes Temp. Labor, Volunteer & BOC Positions)	2017 Budget	2017 Actual	2018 Budget	2019 Budget	Over (Under) Budget
Administration	17.1	14.1	16.5	17.0	0.5
Operations	82.0	81.0	84.0	85.0	1.0
Public Information	1.0	1.0	1.0	1.0	-
Training	2.0	2.0	2.0	2.0	-
Facilities	4.0	4.0	3.0	3.0	-
Fleet Maintenance	4.0	4.0	4.0	4.0	-
Total All Divisions	110.1	106.1	110.5	112.0	1.5

Administrative Expenses

The 2019 budget includes \$150,000 in estimated commissioner election costs. Insurance costs have been increased by \$10,000 or 10% due to an anticipated rate increase. Computer system repair and maintenance costs are anticipated to increase by nearly \$46,000 or 19% from additional software and IT related services. The 2019 budget also includes \$31,100 for Labor and Industries Claims Assistance Management which is a program designed to bring down the overall costs of L&I claims. A budget contingency has been included at 1.9% of total expenditures as allowed by policy.

Operations

Overall operating supply costs should decrease by nearly \$81,000 or 15%. This reduction is due partly to lower EMS supplies and equipment purchases from efficiencies gained from better inventory management through new software. The District also plans to reduce uniform and bunker gear purchases during the year. Operational services will increase by nearly \$14,400 or 9.0% due to higher contract and external maintenance cost increases.

Facilities & Fleet

Cost for Fleet supplies are expected to increase by \$43,500 or 34% in 2019 compared with 2018 budget. Over \$22,000 of this total is from reclassifying tire replacements from capital costs to operating expense. Another \$17,000 is from expected costs for parts for other agency fleet vehicles which will have offsetting revenue. The District has entered into a contract for completion of landscape services at many of its stations. Contract costs for external landscaping have been included in the 2019 budget for \$55,000, which is a jump of \$20,000 or 57% compared with 2018 budgeted expectations.

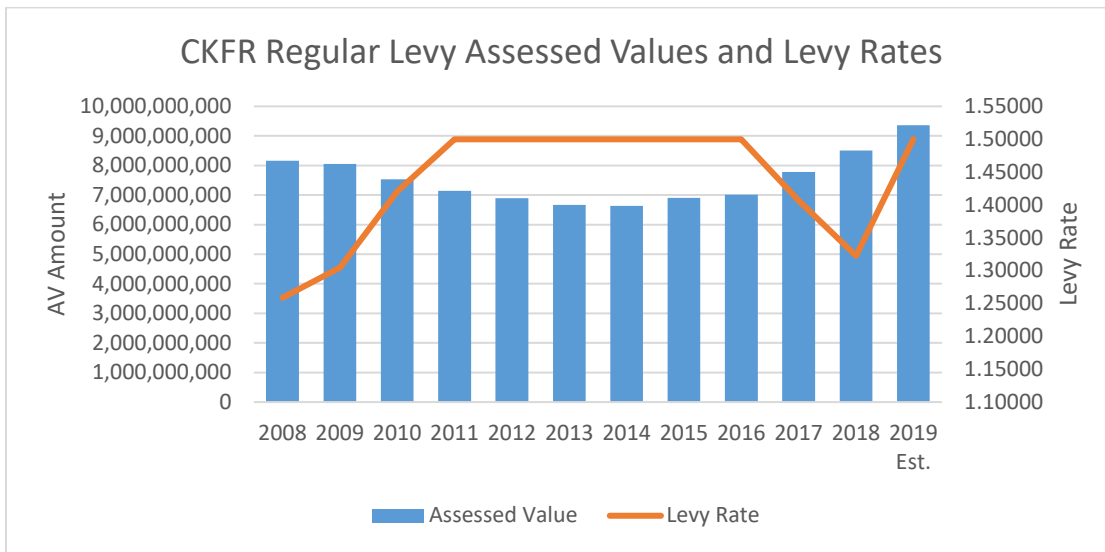
General Fund Capital Expenditures

The District will spend \$1,810,000 on additional apparatus, earthquake preparedness and critical structure upgrades with proceeds from the last year of the M&O levy. See the capital budget for more information.

LEVY REVENUE PROJECTIONS

REGULAR TAX LEVY

In November of 2018 Central Kitsap voters approved Proposition No.1 which restored the regular fire levy rate to \$1.50 per \$1,000 of assessed value. With this increase, 2019 regular levy revenue is estimated to be a maximum of \$14,085,000. The chart below shows the District’s historical assessed value and levy rates. With the passage of Proposition No. 1, the regular levy rate will increase by approximately \$0.18.



EMERGENCY MEDICAL SERVICES (EMS) TAX LEVY

As shown in the table to the right, the total estimated levy amount for 2019 is \$3,749,525 which includes estimated amounts for new construction and tax refunds. The base levy reflects an \$11,432 or 0.30918% increase over our highest allowed levy plus \$30,479 for new construction and \$9,852 for tax refunds and cancelled taxes.

The projected 2018 levy rate is \$0.401583 or \$0.098417 under the maximum levy rate of \$0.50.

2019 Taxable EMS Levy Projections	
<i>2018 Levy (includes new const. & refunds, etc.)</i>	\$ 3,697,762
<i>Highest allowed levy since 1986</i>	\$ 3,672,469
<i>1% Increase to highest allowed levy</i>	\$ 3,709,194
<i>Amount due to new construction</i>	\$ 30,479
<i>2018 Levy & new construction</i>	\$ 3,739,673
<i>Projected Assessed Value</i>	\$9,312,340,160
<i>Projected Levy Rate</i>	0.401583
<i>Refunds & Canceled Taxes</i>	\$ 9,852
<i>Total Estimated Levy Amount</i>	\$ 3,749,525

SPECIAL LEVIES

Bond Debt Service Levy

On December 23, 2015 CKFR issued \$6,725,000 in unlimited tax general obligation (UTGO) bonds for the purpose of providing funds to undertake upgrades of apparatus and fire and life safety equipment of the District.

Though not included in the Operating Budget, the 2019 Budget Certification will include a total of \$1,460,645 in levy revenue representing the total principal and interest to be paid in 2019. The table to the right shows the total remainder of payments and the total debt service applicable to the bond through 2020.

CENTRAL KITSAP FIRE & RESCUE				
2015 UNLIMITED TAX GENERAL OBLIGATION BOND AMORTIZATION				
Date	Principal	Interest	Total	Balance
1-Jun-18	-	31,764.81	31,764.81	
1-Dec-18	1,383,569.15	31,764.81	1,415,333.96	2,863,526.97
2018 Total	1,383,569.15	63,529.62	1,447,098.77	2,863,526.97
1-Jun-19	-	22,564.08	22,564.08	
1-Dec-19	1,415,515.55	22,564.08	1,438,079.63	1,448,011.42
2019 Total	1,415,515.55	45,128.16	1,460,643.71	1,448,011.42
1-Jun-20	-	12,018.49	12,018.49	
1-Dec-20	1,448,011.42	12,018.49	1,460,029.91	-
2020 Total	1,448,011.42	24,036.98	1,472,048.40	-
Total Remaining	4,247,096.12	132,694.76	4,379,790.88	
Total Debt Service	6,725,000.00	293,377.24	7,018,377.24	-

Maintenance and Operations (M&O) Levy

A Central Kitsap ballot measure was passed in 2015 authorizing a tax levy for revenues for maintenance, operations and equipment in excess of those which can be provided by the District's regular tax levy.

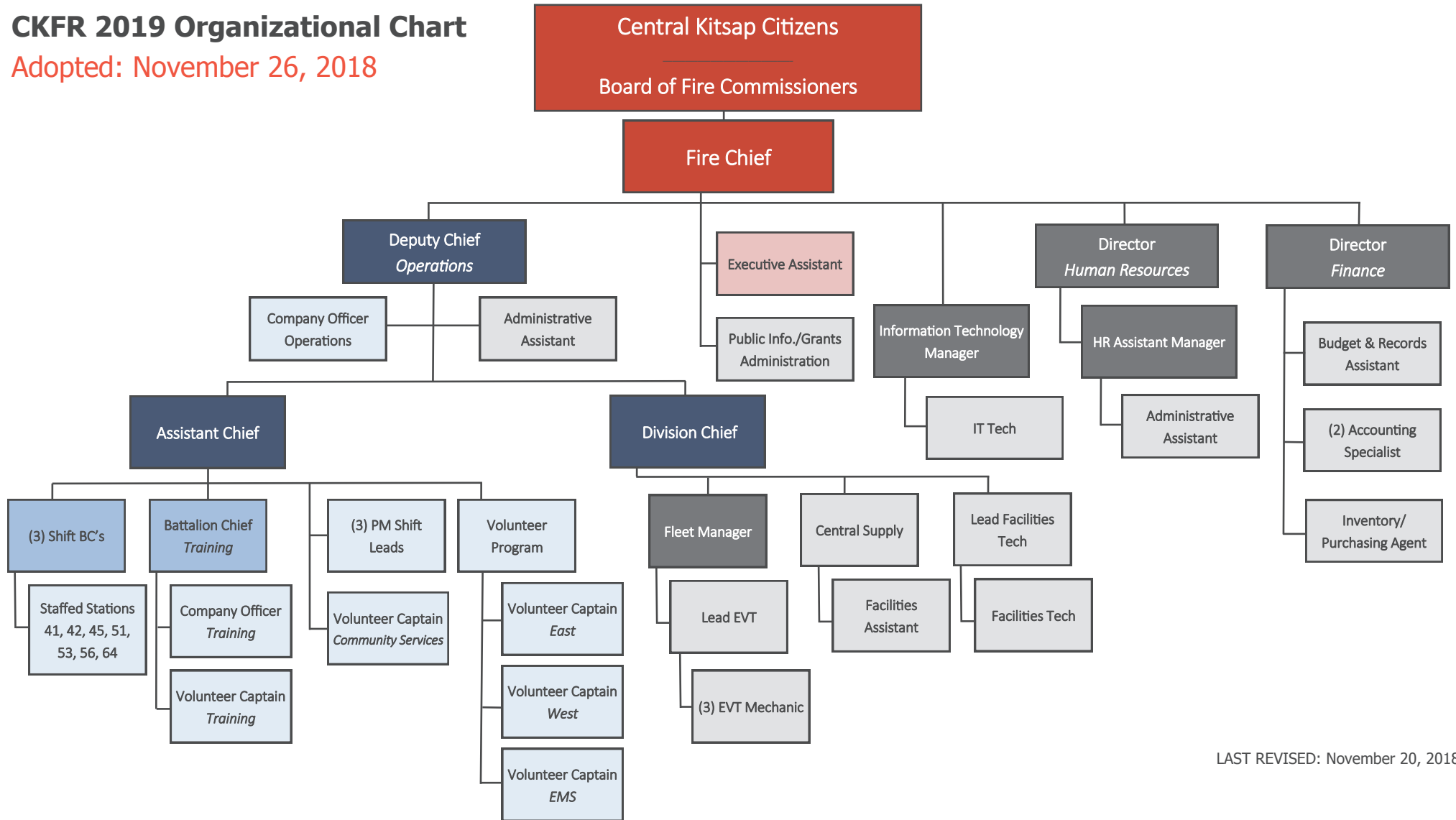
An annual amount of \$1,800,000 was authorized be levied for four years ending in 2019. The District will use the one-year overlap from the levy lift and the last year of the M&O levy to purchase additional apparatus and make earthquake preparedness upgrades as identified below.

Contingent 2019 M&O Levy Expenditures

Item	Qty	Cost Each	Total Cost
Transport Medic Unit & Equipment	2	\$ 230,000	\$ 460,000
Water Tender	1	\$ 340,000	\$ 340,000
Fire Engine	1	\$ 780,000	\$ 780,000
Earthquake Preparedness		\$ 50,000	\$ 50,000
Critical Structure Upgrades		\$ 180,000	\$ 180,000
Total		\$1,580,000	\$1,810,000

CKFR 2019 Organizational Chart

Adopted: November 26, 2018



LAST REVISED: November 20, 2018

CENTRAL KITSAP FIRE & RESCUE
FTE Schedule

Position Title (Excludes Temp. Labor, Volunteer & BOC Positions)	2017 Actual	2018 Budget	2019 Budget	Budget Increase (Decrease)
ADMINISTRATION				
Accounting Specialist	2.00	2.0	2.0	-
Administrative Assistant	2.0	1.0	1.0	-
Assistant Chief	-	-	1.0	1.0
Assistant HR Manager	1.0	1.0	1.0	-
Daytime Captain	1.0	1.0	1.0	-
Deputy Chief	1.0	1.0	1.0	-
Division Chief - Support Services	1.0	1.0	1.0	-
Division Chief - Medical	1.0	1.0	-	(1.0)
Executive Assistant	1.0	1.0	1.0	-
Finance Director	1.1	1.0	1.0	-
Fire Chief	1.0	1.0	1.0	-
Fleet Maintenance Manager	-	-	1.0	1.0
HR Director	1.0	1.0	1.0	-
HR Generalist	-	0.5	-	(0.5)
IT Manager	1.0	1.0	1.0	-
IT Technician	-	1.0	1.0	-
Records Coordinator / Budget Assistant	-	1.0	1.0	-
Purchasing Agent	-	1.0	1.0	-
Subtotal Administration	14.1	16.5	17.0	0.5
OPERATIONS				
Apparatus Operators	18.0	18.0	18.0	-
Battalion Chief	3.0	3.0	3.0	-
Captains	7.0	7.0	8.0	1.0
Firefighter EMT	17.0	17.0	17.0	-
Lieutenants	13.0	13.0	13.0	-
Paramedics	20.0	20.0	19.0	(1.0)
Subtotal 24 Hour Shift	78.0	78.0	78.0	-
Tactical Deployment Unit (TDU)	-	-	-	-
Lieutenant	1.0	2.0	1.0	(1.0)
Apparatus Operator	1.0	2.0	1.0	(1.0)
Firefighter EMT	1.0	1.0	4.0	3.0
Subtotal TDU	3.0	5.0	6.0	1.0
Administrative Assistant	-	1.0	1.0	-
Subtotal Operations	81.0	84.0	85.0	1.0
PIO / GRANTS				
Public Information Officer	1.0	-	-	-
PIO & Grants Administrator	-	1.0	1.0	-
Subtotal Public Information	1.0	1.0	1.0	-
TRAINING				
Training Lieutenant	1.0	1.0	1.0	-
Training Battalion Chief	1.0	1.0	1.0	-
Subtotal Training	2.0	2.0	2.0	-
FACILITIES				
Inventory Supply Coordinator	1.0	-	-	-
Maintenance Technician - Lead	1.0	1.0	1.0	-
Maintenance Assistant	2.0	2.0	2.0	-
Subtotal Facilities	4.0	3.0	3.0	-
FLEET MAINTENANCE				
Emergency Vehicle Technician	4.0	3.0	3.0	-
Emergency Vehicle Technician - Lead	-	1.0	1.0	-
Subtotal Fleet Maintenance	4.0	4.0	4.0	-
Total All Divisions	106.1	110.5	112.0	1.5

Operating & Capital Budget Summaries

**CENTRAL KITSAP FIRE & RESCUE
2019 OPERATING BUDGET SUMMARY**

Account	2017 Actual	2018 Budget	2019 Budget	\$ Variance	% Variance	Note
REVENUES & OTHER ADDITIONS						
310 TAXES	16,308,012	16,736,220	19,601,405	2,865,185	17.1%	1
330 INTERGOVERNMENTAL REVENUES	141,991	86,580	1,003,900	917,320	1059.5%	2
340 CHARGES FOR GOODS & SERVICES	1,647,424	1,497,300	1,753,650	256,350	17.1%	3
360 INTEREST & OTHER EARNINGS	134,936	106,290	186,720	80,430	75.7%	4
390 OTHER FINANCING SOURCES	174,450	236,300	188,650	(47,650)	-20.2%	5
APPROPRIATED FUND BALANCE	-	1,123,280	888,200	(235,080)	-20.9%	
TOTAL FUND SOURCES	18,406,812	19,785,970	23,622,525	3,836,555	19.4%	
EXPENDITURES AND OTHER USES						
10 ADMINISTRATION						
010 ADMIN SALARIES	1,744,423	2,005,785	2,000,775	(5,010)	-0.2%	6
020 ADMIN BENEFITS	556,893	703,500	767,640	64,140	9.1%	6
030 ADMIN SUPPLIES	17,939	21,070	20,700	(370)	-1.8%	
040 ADMIN SERVICES	575,854	1,057,150	1,349,260	292,111	27.6%	7
TOTAL ADMINISTRATION	2,895,109	3,787,505	4,138,375	350,871	9.3%	
20 OPERATIONS						
210 OPERATIONS SALARIES	9,097,700	9,544,995	10,236,455	691,460	7.2%	6
220 OPERATIONS BENEFITS	2,607,667	2,760,840	3,037,900	277,060	10.0%	6
230 OPERATIONS SUPPLIES	423,157	543,705	462,910	(80,795)	-14.9%	
240 OPERATIONS SERVICES	273,775	378,310	390,800	12,490	3.3%	
TOTAL OPERATIONS	12,402,299	13,227,850	14,128,065	900,215	6.8%	
30 FIRE PREVENTION						
310 FIRE PREVENTION SALARIES	76,687	79,850	81,860	2,010	2.5%	6
320 FIRE PREVENTION BENEFITS	18,998	19,850	21,455	1,605	8.1%	6
330 FIRE PREVENTION SUPPLIES	13,039	18,080	19,400	1,320	7.3%	
340 FIRE PREVENTION SERVICES	1,346	4,470	2,080	(2,390)	-53.5%	
TOTAL FIRE PREVENTION	110,070	122,250	124,795	2,545	2.1%	
40 TRAINING						
440 TRAINING SERVICES (EXTERNAL)	36,539	51,500	35,500	(16,000)	-31.1%	8
451 TRAINING SALARIES	255,841	272,205	279,470	7,265	2.7%	6
452 TRAINING BENEFITS	72,204	74,670	81,575	6,905	9.2%	6
453 TRAINING SUPPLIES	10,261	20,575	19,900	(675)	-3.3%	
454 TRAINING SERVICES (INTERNAL)	125,106	249,515	246,100	(3,415)	-1.4%	
TOTAL TRAINING	499,951	668,465	662,545	(5,920)	-0.9%	

**CENTRAL KITSAP FIRE & RESCUE
2019 OPERATING BUDGET SUMMARY**

Account	2017 Actual	2018 Budget	2019 Budget	\$ Variance	% Variance	Note
50 FACILITIES						
510 FACILITIES SALARIES	219,339	167,715	174,625	6,910	4.1%	6
520 FACILITIES BENEFITS	101,873	76,435	82,800	6,365	8.3%	6
530 FACILITIES SUPPLIES	129,834	173,515	146,945	(26,570)	-15.3%	
540 FACILITIES SERVICES	298,091	371,055	419,670	45,115	12.2%	9
TOTAL FACILITIES	749,138	788,720	824,040	31,820	4.0%	
VEHICLE MAINTENANCE						
610 VEHICLE MAINTENANCE SALARIES	319,990	322,910	338,390	15,480	4.8%	6
620 VEHICLE MAINTENANCE BENEFITS	140,247	146,440	162,550	16,110	11.0%	6
630 VEHICLE MAINTENANCE SUPPLIES	124,654	128,690	172,125	43,435	33.8%	10
640 VEHICLE MAINTENANCE SERVICES	30,189	14,950	16,825	1,875	12.5%	
TOTAL VEHICLE MAINTENANCE	615,080	612,990	689,890	76,900	12.5%	
NON-OPERATING EXPENDITURES						
740 AMBULANCE BILLING SERVICES	80,201	85,000	85,000	-	0.0%	
580 NON EXPENDITURES	2,151	2,300	2,600	300	13.0%	
594 CAPITAL EXPENDITURES & FUND TRANSFERS	805,213	490,890	2,967,215	2,376,325	484.1%	11
TOTAL NON-OPERATING EXPENDITURES	887,565	578,190	3,054,815	2,376,625	411.0%	
SUBTOTAL EXPENDITURES & OTHER USES	18,159,212	19,785,970	23,622,525	3,733,056	18.9%	
ADDITION TO FUND BALANCE	247,600	-	-	-		
TOTAL EXPENDITURES & OTHER USES	18,406,812	19,785,970	23,622,525	3,836,556	19.4%	
NET SURPLUS (DEFICIT)	-	-	-	-		

Notes to Major Variance Explanations:

1. Increase from restoring the regular levy to \$1.50 per \$1,000 of AV.
2. Includes \$850,000 of a potential \$1.285M in GEMT revenues; \$650,000 will be transferred to capital funds and the liability reserve per the 2019 Budget Directives. The remaining GEMT revenue is highly contingent and not included in this budget.
3. Added \$200,000 for medic transport payments; also includes \$52,300 in new fleet service revenues.
4. Significant increase in interest earnings and rental unit revenue.
5. Decrease in estimated retirement payouts funded through the liability reserve fund.
6. Includes 1.5 additional FTE, \$100,000 increase in overtime and a 15% increase for medical costs.
7. Increase in software, election costs and operational contingency.
8. Fewer recruits sent to the academy.
9. Higher cell phone and facilities maintenance contract costs.
10. Higher supply costs; reclassified tires from capital cost to operating expense; includes additional expenses associated with new external fleet maintenance program.
11. Higher overall costs for equipment and infrastructure upgrades; includes \$650,000 GEMT fund transfer out. Includes \$1.81M in capital expenditures for apparatus and earthquake preparedness from one year of regular levy lift and M&O levy overlap.

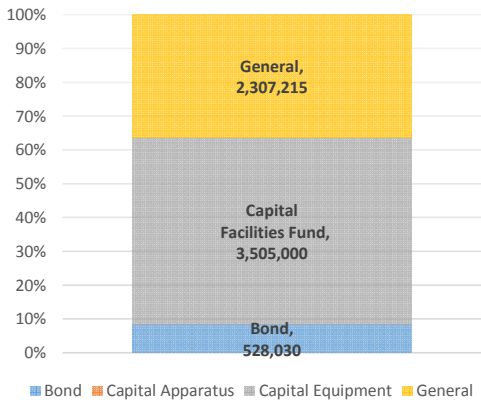
**CENTRAL KITSAP FIRE AND RESCUE
2019 CAPITAL BUDGET SUMMARY**

Fund Activity	Capital			Subtotal Capital Funds	General Fund	Total Capital Budget
	Capital Facilities Fund	Apparatus & Equipment	Bond Project Fund			
FUND SOURCES						
Tax Levy Revenue	\$ -	\$ -	\$ -	\$ -	\$ 2,817,215	\$ 2,817,215
General Fund Transfers	250,000	260,000	-	510,000	(510,000)	-
Capital Lease Proceeds	94,140	-	-	94,140	-	94,140
Interest Earned	30,515	23,175	11,375	65,065	-	65,065
TOTAL FUND SOURCES	374,655	283,175	11,375	669,205	2,307,215	2,976,420
FUND USES						
Fiscal Fees	-	-	5,175	5,175	-	5,175
Land & Improvements	2,900,000	-	-	2,900,000	-	2,900,000
Capital Equipment	-	-	211,000	211,000	144,715	355,715
Capital Apparatus	-	-	311,855	311,855	1,594,000	1,905,855
Building and Structure Upgrades	605,000	-	-	605,000	568,500	1,173,500
TOTAL FUND USES	3,505,000	-	528,030	4,033,030	\$ 2,307,215	\$ 6,340,245
NET INCREASE (DECREASE) IN CAPITAL FUND BALANCE	\$ (3,130,345)	\$ 283,175	\$ (516,655)	\$ (3,363,825)		

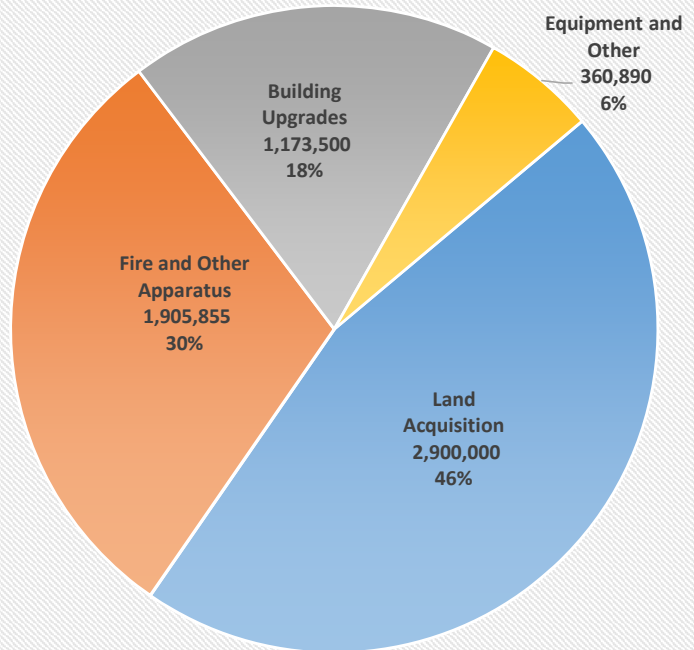
2019 Capital Costs at a Glance

The 2019 capital budget includes expenditures totaling nearly \$6,340,300. The District will purchase and equip several response vehicles including medic units, a water tender, an engine and a mobile maintenance truck. The budget identifies \$2.9M for the purchase of land for two new stations while also providing nearly \$1.174M for needed repairs and upgrades for existing stations. The chart below summarizes the funding sources while the chart at right shows expenditures.

FUNDING SOURCES



2019 CKFR Capital Budget



Glossary of Terms

Glossary of Terms

Account: A term used to identify an individual asset, liability, expenditure, revenue, or fund balance.

Accounting System: The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity. The District uses BIAS as its main accounting system.

Accreditation: A process to help departments measure and define their effectiveness and to identify inefficiencies, build on successes, and improve service delivery.

Actual: Monies which have already been used or received as opposed to budgeted monies which are estimates of funds that may be spent or received.

Adopted Budget: The Adopted Budget is an annual financial plan approved by a resolution passed by the Board of Fire Commissioners which forms the basis for annual appropriation and expenditure of funds.

AIC: Acting-in-Capacity.

Aid Unit: See Ambulance

ALS: Advanced Life Support

Ambulance: CKFR's fleet of ambulances have a 14 foot box mounted on a ton and one-half chassis. They are equipped with Basic or Advanced Life Support equipment. Our Advanced Life Support units carry a cardiac monitor, oxygen equipment, IV supplies, cardiac resuscitation supplies, a power gurney and basic firefighter protective equipment.

AO: Apparatus Operator

Appropriation: The legal authorization granted by the Board of Fire Commissioners to make expenditures and incur obligations. An appropriation is usually limited in amount and as to the time when it may be expended.

ASE: Automotive Service Excellence

Assessed Value (AV): The assessed valuation is the value set for real estate or other property by the County Assessor as a basis for levying property taxes.

Assets: Property which has monetary value.

ATV: All Terrain Vehicle

Audit: An examination to determine the accuracy and validity of records and reports by an agency whose duty it is to make sure the District conform with established procedures and policies.

Balanced Budget: A situation in financial planning or the budgeting process where total revenues are equal to or greater than total expenses.

Basis of Accounting: A term used to refer to when revenues, expenditures, expenses, and transfers, and the related assets and liabilities, are recognized in the accounts and reported on the financial statements. It relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

BC: Battalion Chief - A battalion chief is the lowest chief officer in a fire department's rank structure, above rank-and-file fire station and fire company officers. A battalion chief commands a firefighting battalion, similar to a military battalion. A battalion consists of several fire stations and multiple fire companies.

Beginning Cash Balance: The amount of unexpended funds carried forward from one fiscal year to the next.

Benefits: Employer contributions paid by the Fire District as part of the conditions of employment. Examples include: health/dental insurance, state public employees' retirement system, and employment security.

BLS: Basic Life Support

BOC: Board of Commissioners

Bond Rating: A grade given to a bond that indicates its credit quality. Private independent rating services provide these evaluations of a bond issuer's financial strength or its ability to pay a bond's principal and interest in a timely fashion. The best-known rating agencies are Moody's, Standard & Poor's (S&P), and Fitch (now Fitch IBCA).

Bond: A written promise to pay a specific sum of money (principal) at a specified future date along with a periodic interest rate. Bonds are typically used for long-term debt to pay for a particular capital expenditure.

Brush Truck: A small, light weight vehicle that is commonly four-wheel drive and is able to get off-road and fight fires where larger firefighting equipment cannot go.

Budget Adjustment: A change to a budget adopted in accordance with state law. A budget may be adjusted to increase expenditures/expenses at the fund level by Board approval with or without public notice or public hearing requirements, when unanticipated revenues occur or emergencies exist.

Budget Adoption: Formal action in the form of a resolution by the Board of Fire Commissioners which sets the spending limits for the fiscal year.

Budget Calendar: The schedule of key dates involved in the process of adopting and then executing an adopted budget.

Budget Document: The instrument used by the budget-making authority to present a comprehensive

financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of the Adopted expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years' actual revenues, expenditures, and other data used in making the estimates.

Budget Hearing: The public hearings conducted by the Board of Fire Commissioners to consider and adopt the annual budget.

Budget Message: The opening section of the budget which provides the Board of Fire Commissioners and the Public with a general summary of the most important aspects of the budget in comparison with the current and prior years.

Budget Policy: An overall plan to guide present and future courses of action regarding the coordination of revenues and expenditures.

Budget: An annual financial statement presenting the District's proposed revenues and spending for a financial year that is passed by the Board of Commissioners.

Budgetary Reporting: An internal report used by management to compare the estimated, budgeted projections with the actual performance number achieved during a period.

Budgeting, Accounting, and Reporting System (BARS): The chart of accounts that the Washington State Auditor's Office (SAO) designed and manages for local governments within Washington State.

Bunker Gear: Protective pants and boots kept near a firefighter's bunk (cot) for rapid deployment; more modernly includes firefighting jacket. Basis for command to "bunker up!" in preparation for hazardous duties. May also refer to entire protective clothing ensemble. Also known as "turnouts" or "turnout gear."

Capital Assets: Land, improvements to land, buildings, building improvements, vehicles, machinery, equipment, works of art, infrastructure, and all other tangible or intangible assets that are used in operations and have a value of greater than \$5,000 and a useful life greater than one year.

Capital Fund Budget: A plan for capital expenditures to be incurred each year over a fixed period of years, identifying the expected beginning and ending date, and the amount to be expended in each year and the method of financing those expenditures.

Capital Projects: Projects which purchase or construct capital assets.

Captain: A Company Officer serving as a second level supervisor who is responsible for managing Lieutenants, Firefighters, and Emergency Medical Technicians. Volunteer Captains are responsible for managing volunteer members assigned to their station. The Full-Time Captain serves as the Training and Recruitment Officer. The Full-Time Captain is also certified as an EMT, Volunteer Captains may be certified as EMTs.

Cash Basis Accounting: The method of accounting where revenues are recorded when received and expenditures are recorded when paid. CKFR operates on a Cash Basis.

CKFR: Central Kitsap Fire & Rescue

Chart of Accounts: The classification system used by a governmental agency to organize the accounting for various funds.

Command Unit: A vehicle equipped with communications equipment and configured as a mobile office for an officer responsible to function as the Incident Commander (IC) at incidents requiring multiple resources such as a structure fire, marine rescue, technical rescue, or major vehicle accident.

Commission on Fire Accreditation International (CFAI): A CFAI is the component of the Center for Public Safety Excellence responsible for fire department accreditation.

Commissioner: Elected Official responsible for overall management of the District's affairs. The Fire Commissioners (as a body) appoint and supervise the Fire Chief.

Consumer Price Index (CPI): A measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services.

Contingency: Amounts budgeted to mitigate uncertainties that impact a specific budget year (e.g., staffing costs, changes in contractual obligations, etc.) and are not held in a separate fund.

Cost of Living Adjustment (COLA): An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Service Fund: Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Service: The annual payment of principal and interest on the District's indebtedness.

Deficit: The excess of the liabilities of a fund over its assets or excess of expenditures over revenues during an accounting period.

Deputy Chief: Chief Officer serving as second in command to the Fire Chief and is the District's Chief Operating Officer.

Division: The term is used to administratively categorize the operational areas of the District (e.g., Administration, Operations, Fire Prevention / Public Education, Training/Recruitment, Facilities & Fleet, and Emergency Medical Services (EMS)).

Emergency Medical Services (EMS): The treatment and transport of people in crisis health situations that may be life threatening.

Emergency Medical Technician (EMT): An emergency responder certified as an Emergency Medical Technician (EMT) Basic.

ePCR: Electronic Patient Care Reporting

Fire Engine: (Also known in some territories as a fire apparatus, fire truck, or fire appliance) is a vehicle designed primarily for firefighting operations. In addition, many fire departments often employ their vehicles for various other uses including emergency medical services and rescue purposes.

Executive Management Team: Consists of Fire Chief, Deputy Fire Chief, Assistant Chief, Division Chief Support Services, Finance Director, IT Program Manager, Human Resources Director, Fleet Manager, and Assistant Human Resources Manager.

Exempt Employees: Employees who are exempt from the overtime provisions of the Federal Fair Labor Standards Act (FLSA). The Executive Management Team are exempt employees.

Expenditures: Decreases in net current assets. Expenditures include debt service, capital outlays, and those current operating costs which require the use of current assets.

FDIC: Federal Deposit Insurance Corporation

FDSOA: Fire Department Safety Officers Association

Fire Chief: Chief Executive Officer of the District. The Fire Chief supervises the Deputy Chief and the other members of the Executive Management Team.

Firefighter/EMT: A firefighter who is also certified as an Emergency Medical Technician (EMT) Basic. Full-Time and Part-Time Firefighters are also certified as EMTs, Volunteer Firefighters may be certified as an EMT.

Firefighter: Emergency responder certified at least to the Firefighter 1 and Hazardous Materials Operational levels.

Fiscal Year: Any yearly accounting period, without regard to its relationship to a calendar year. The fiscal year for Central Kitsap Fire & Rescue begins on January 1 and ends on December 31.

Fixed Assets: Assets intended to be held or used for the long term, such as land, buildings, and improvements other than machinery, and equipment.

Full Time Equivalent (FTE) a numerical expression that indicates a given position's budgeted proportion to a "full-time" position. A position budgeted at 40 hours per week for 12 months equals 1.0 FTE. Other frequently budgeted levels are 20 hours per week (.5 FTE) to show a position that has been split between two funds because the employee's responsibilities directly affect two funds.

Full-Time: Employees who are regularly scheduled for 40 hours per week or more are classified as Full-Time.

Fund Balance: Fund balance is the excess of a fund's assets of a fund over its liabilities and reserves.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Ground Emergency Medical Transportation (GEMT): Voluntary Certified Public Expenditure program that provides supplemental cost payments to eligible providers that provided GEMT services to Medicaid enrollees.

General Fund: The general operating fund of the District. It is used to account for all financial resources except those that are required to be accounted for in other fund types.

General Obligation Bonds: Bonds for which the full faith and credit of the issuing government are pledged for payment.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Generally Accepted Auditing Standards (GAAS): Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. They are concerned with the auditor's professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards have been prescribed by the American Institute of Certified Public Accountants (AICPA) and the U.S. General Accounting Office (GAO) in Standards for Audit of Governmental Organizations, Programs, Activities, and Functions (the Yellow Book).

Generally Accepted Government Auditing Standards (GAGAS): Standards established by the GAO in its publication Standards for Audit of Governmental Organizations, Programs, Activities and Functions ("Yellow Book") for the conduct and reporting of both financial and performance audits. GAGAS set forth general standards applicable to both types of audits and separate standards of field work and reporting for financial and performance audits. The GAGAS standards of field work and reporting for financial audits incorporate and build upon GAAS.

Government Finance Officers Association (GFOA): The purpose of the Government Finance Officers Association is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training and leadership.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

Grants: A contribution of assets (usually cash) by one governmental unit or other organization to be used or spent for a specified purpose, activity, or facility. Typically, these contributions are made to local governments from the State and Federal governments.

IFSAC: International Fire Service Accreditation Congress

Interfund Transfers: Amounts transferred from one District fund to another (i.e., General Fund to Capital

Projects Fund or Compensated Absences Fund).

Interfund: Activity between the District's funds.

Intergovernmental Revenue: Grants, entitlements, shared revenues and payment for goods and services by one government to another.

Intergovernmental: Transactions conducted between two or more governments.

Interlocal Agreement (ILA): An agreement made between local governments (such as cities, towns, and special purpose districts) in accordance with the Revised Code of Washington (RCW) 39.34 Interlocal Cooperation Act.

Internal Control: As defined in accounting and auditing, is a process for assuring achievement of an organization's objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulations and policies.

Ladder Truck: CKFR's newest ladder truck is a 2018 Pierce Arrow XT Aerial with a 105' ladder. Ladder 51 carries technical rescue equipment, vehicle extrication equipment, ground ladders, forcible entry tools and Basic Life Support equipment.

Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF): A defined benefit retirement plan offered to law enforcement officers and fire fighters administered by the Washington Department of Retirement Systems.

Levy Lid Lift: A levy lid lift is an increase in the levy rate under the provision of the Revised Code of Washington (RCW) 84.55.050 approved by the voters within the boundaries of a specific government (such as a fire protection district).

Levy Rate: The rate at which taxes, special assessments or service charges are imposed. For example, the real and personal property tax levy is the rate at which property is taxed per \$1,000 of assessed valuation. The rate is determined by calculating the ratio of the maximum amount of property tax revenue allowable under state law and the total assessed valuation within the taxing district.

Levy: The total amount of taxes, special assessments, or service charges imposed by a Government; to impose taxes, special assessments, or service charges for the support of governmental activities.

Lieutenant: A Company Officer serving as a first level supervisor who is responsible for managing firefighters and emergency medical technicians. Volunteers and Full-Time employees may serve as Lieutenants. Full-Time Lieutenants manage a (budget) division or major program within the Operations Division (e.g. emergency medical services). Full-Time Lieutenants are also certified as Emergency Medical Technicians (EMT), Volunteer Lieutenants may be certified as an EMT.

Limited Tax General Obligation Bond (LTGO): A municipal bond that is secured by some limited taxing power of the issuer. For example, a bond may be secured by a municipality's property tax subject to a maximum rate at which the tax may be levied.

Line Item: A specific item or group of similar items defined by detail in a unique account in the financial

records.

Long Term Financial Plan: A financial plan that forecasts and strategizes how to meet both current and future needs of the District.

Mobile Communication Terminal (MCT): Portable devices that help deployed personnel communicate from their locations.

NFPA: National Fire Protection Association

Non-Exempt Employees: Employees who are covered by the overtime provisions of the Federal Fair Labor Standards Act (FLSA). All District employees with the exception of the Executive Management Team.

Non-Represented Employees: Employees for whom terms and conditions of employment are not bargained by a union are designated as non-represented which is inclusive of the Executive Management Team.

Object (or Object Code): Used as expenditure classifications. This term applies to the article purchased or the service obtained. Typical object codes include personnel services (wages and salaries), contracted services (utilities, maintenance contracts, etc.) supplies and materials, and capital outlays.

Operating Budget: This budget presents a plan of current expenditures and the adopted means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled.

Operating Revenues: Those revenues received within the present fiscal year.

Operating Transfer: The regular, recurring transfers of cash from one fund (usually the general fund) to another, appropriated through the budget process.

Ops: Operations

Other Comprehensive Basis of Accounting (OCBA): OCBA refers to a system of accounting other than Generally Accepted Accounting Principles (GAAP). CKFR uses the Cash Basis of Accounting as an OCBA.

Part-Time: Employees who are regularly scheduled for fewer than 32 hours per week are classified as Part-Time.

Program: A broad function or area of responsibility of government services. It is a basic organizational unit of government that is composed of a group of specific activities and operations directed at attaining a common purpose or goal.

Proposed Budget: The Proposed Budget is an estimate of the future costs, revenues and resources submitted by the Fire Chief to the Board of Fire Commissioners.

Public Employees Retirement System (PERS): Stands for Public Employees Retirement System provided for all regular District employees, other than law enforcement and fire fighter personnel, by the State of Washington.

Public Information Officer: Spokesperson of the fire district.

Represented Employees: These are employees for whom terms and conditions of employment are bargained by a union which designates them as represented.

Rescue: A fire apparatus designed to carry a substantial complement of rescue equipment.

Reserve Apparatus: Apparatus placed in service by the District for use when other apparatus is being maintained or repaired.

Reserve Fund: A fund used to segregate a portion of equity as legally set aside for a specific future use.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific source for some future period; typically, one year.

Revenues: Monies received or anticipated to be received during the year to finance District services. It includes such items as property taxes, interest income, and miscellaneous revenue.

Salaries and Wages: Amounts paid for services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime and seasonal help.

Self-Contained Breathing Apparatus (SCBA): Worn by firefighters to protect against toxic fumes and smoke, or where the air has insufficient oxygen.

Strategic Plan: A plan that defines organizational strategy, or direction, and provides a basis for making decisions on allocating its resources to pursue this strategy, including its capital and people.

Target Hazards: Occupancies or locations that present a significant or unusual risk and/or which may require a large or specialized resource commitment in the event of an emergency incident are designated as Target Hazards.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments, or charges for services rendered only to those who pay.

Turnout Gear: The protective clothing worn by firefighters, made of a fire-resistant material such as Nomex or Aramid, and designed to shield against extreme heat. Sometimes called bunker gear. Includes helmet, jacket and boots, and some departments include fire-resistant pants.

Transfers: Internal movements of revenue and expenses among funds in the budget to provide needed sources of funding for expenses incurred on behalf of another fund.

Unappropriated Fund Balance: Where the fund balance at the close of the preceding year is not included in the annual budget, this term designates that portion of the current fiscal year's estimated revenues,

which has not been obligated for use in the next fiscal year. Where the fund balance of the preceding year is included, this term designates the estimated fund balance at the end of the fiscal period.

Unit Designation: The unit designation (e.g., E51) identifies the nature of the unit (e.g., Engine, Water Tender, Command Unit, Support Vehicle) and the station assignment (e.g., Station 51) or specific unit (e.g., 5101 is the Fire Chief).

Unlimited Tax General Obligation Bond (UTGO): A type of municipal bond backed by the full faith and commitment of the issuer to raise taxes, without limit, to service the debt until it is repaid.

Volunteer: Members who volunteer their services. Volunteer members receive a nominal stipend that is based on a point system.

Voted Debt: Voted debt is authorized by the District's voters through an election. The debt service on voted debt is paid from excess property tax levies under RCW 84.52.056. Voter approved debt is referred to as an Unlimited Tax General Obligation Bond (UTGO).

Water Tender: CKFR has five water tenders which carry 3000 gallons of water, 40' of 4" hose, 400' of 2 1/2" hose and 300' of 1 3/4" hose and Basic Life Support Equipment.

WFCA: Washington Fire Commissioners Association

WFCA: Western Fire Chiefs Association

WFOA: Washington Finance Officers Association

WSFAS: Washington State Fire Administrative Support

Working Capital: The year-end balance of current assets less current liabilities.

Working Out of Class (WOOC): (e.g., a Firefighter working as a Lieutenant). Represented full-time employees are paid the higher ranking wage when working at the next highest classification if they are fully qualified for this position and they work out of class for four or more hours.