

ckfr

Central Kitsap Fire & Rescue



2022 OPERATING & CAPITAL BUDGETS

ADOPTED
DECEMBER 13, 2021



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Fire Chief's Budget Message

Calendar Year 2022



Financial Vision

Financially, Central Kitsap Fire and Rescue has never been stronger. We now have an apparatus replacement plan funded into 2030. All of our facilities challenges were addressed with the passage of the capital bond measure. The fleet services building was remodeled and the administration upgrade is beginning soon. We are now focused on adding personnel to address safe staffing and our growing community's needs.

Much of this has been accomplished in short order as we continue to emerge from a worldwide pandemic. There has never been a time in our history to be more proud of our organization! These historic achievements will help Central Kitsap Fire and Rescue become the best emergency service provider in the State of Washington. The pieces are all here; this year's budget message will be *"building the future today."*

Strengths

Central Kitsap Fire and Rescue consistently delivers high quality fire suppression and emergency medicine to our community. One of our greatest strengths is our **compassion** – it is evident in every corner of our organization, from our service delivery, to the overwhelming support received from our community. Another one of our greatest strengths is our **human capital** – the combination of skills, knowledge and experience inside our workforce that allows us to accomplish our goals and provide exemplary service. These strengths are what allow us to **"build our future today."**

Challenges

With this year's focus geared towards safe staffing, the challenge is no longer if we can hire more firefighters, but instead, how many can we hire? There is no doubt that we will continue to add more and more firefighters to our ranks. As our workforce grows, it will take great effort from the entire organization to ensure that we **“build their future today”** through high-quality training and education.

Looking to the Future

As we look towards the future, many overarching project areas come into focus, including succession planning, supporting our operations and training, and managing the construction projects within our fire district. With my upcoming retirement, I am confident that my successor will guide the organization through the journey ahead. What has allowed us to achieve greatness in a very short amount of time will still be prevalent as we **“build the future today.”**

In Closing

The mission driven culture is woven into the fabric of Central Kitsap Fire and Rescue. I often think about “letting up on the throttle” as we continue to meet and exceed our goals. On the other hand, what I see throughout our organization is our members “firing on all cylinders”. Our success continues to make a positive impact locally and regionally. So let's **“build the future today,”** remember the lessons learned, and have appreciation for what we have built together.

Sincerely



John Oliver
Fire Chief

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 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.*

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 virtually on the second and fourth Monday of every month 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.

BOARD OF COMMISSIONERS

**Central Kitsap Fire & Rescue's
Board of Fire Commissioners**

				
Richard E. West	Bob Muhleman	Nate Andrews	Guy Earle	Ken Erickson
Chairman Position #3 Term: 2018-2023	Vice Chairman Position #5 Term: 2018-2023	Position #1 Term: 2016-2021	Position #2 Term: 2020-2025	Position #4 Term: 2020-2025

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.

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.

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.

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.

BOARD OF COMMISSIONERS

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 was a metallurgist, mechanical engineer, and materials engineer at Keyport and 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.



FIRE CHIEF

John Oliver - Fire Chief (Retiring July 2022)

John Oliver became 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.

Jason Christian, Assistant Chief (Fire Chief Effective July 1, 2022)

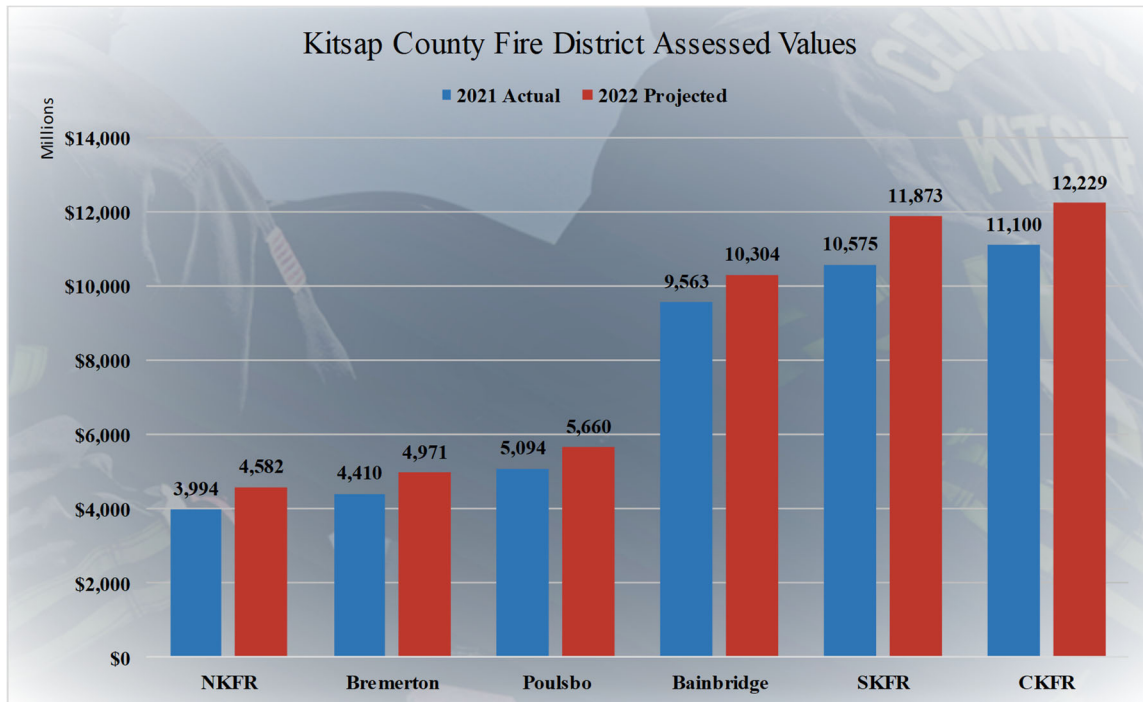
Chief Christian, was born and raised in San Diego, California. Prior to his fire service career, he entered the US Coast Guard in 1993 and served 5 years as a Damage Controlman Second Class.

Jason was hired with Central Kitsap Fire and Rescue in April 2000 as a Firefighter/EMT, and promoted through the ranks of Lieutenant, Captain, Battalion Chief, and Assistant Chief. During his time as a company officer, he served as the Training Lieutenant and in programs with an emphasis in special operations. He also served on the Kitsap County Technical Rescue Team for over 10 years as both a team member and a leader.

Chief Christian has an Associate's Degree in Fire Protection and a Bachelor's Degree in Fire Administration. He has served as both Operations and Support Services Assistant Chief with CKFR (2020-current). He was promoted to Fire Chief effective July 1, 2022 by the Board of Commissioners.

He is most excited to begin working as a trusted partner in the community and discover innovative ways to serve others as CKFR grows. Chief Christian, his wife, Jennifer and their two teenage children reside in the Tracyton area.

CENTRAL KITSAP FIRE & RESCUE



Central Kitsap Fire & Rescue (CKFR), located in the central portion of the County, is one of the largest fire service providers in Kitsap County. Within its boundaries and contracted areas CKFR provides Fire and Emergency Medical Services (EMS) response to approximately 115 square miles of land and serves a population of more than 72,000 citizens. In addition, CKFR is the County’s fastest growing fire agency as a result of a series of mergers, consolidations and contracts for fire and EMS protection services. Because of its peninsula type layout, CKFR has 40 miles of tidal waterfront with adjacent saltwater area plus numerous small lakes and ponds. The area is experiencing a steady but rapid growth rate. The economy is stable, generally because of the diversification of its economic base. 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.

By the time of the District’s formation, around the late 1940’s, the land within District boundaries was largely farmland and forested parcels, but has evolved to become a bedroom community for nearby employers. The District is now a consolidated version of prior mergers with other fire districts including: District 9 (East Bremerton), District 11 (Tracyton), District 12 (Chico area) and District 15 (Brownsville). The District’s headquarters are located

approximately 155 miles south of the U.S./Canadian border, 25 miles west of the City of Seattle (via WA State Ferry System), 177 miles north of the City of Portland, Oregon and 320 miles west of the City of Spokane, WA.

Major employers within the District include Naval Base Kitsap, the Puget Sound Naval Shipyard and St. Michael Medical Center (formerly Harrison Hospital), as well as other federal, state and local government employers.

The District experienced the highest level of commercial and residential growth in 2019. In June of 2020, Central Kitsap set a one-day record for new construction permits. In addition, the local area hospital (St. Michael Medical Center) is in the middle of a transition to become a regional medical center. With its move from Bremerton to the heart of the District in Silverdale, the facility will double its size. This will have ancillary effects on local employment by boosting retail development.

Anticipated assessed value growth in the District for the 2022 tax collection year is expected to exceed other local jurisdictions.

Local military contracting is growing in the area adjacent to the District as the dry dock in the City of Bremerton expands to accept aircraft carriers of the Gerald Ford class. This infrastructure will bring 3 aircraft carriers to Bremerton. As a result, apartments and storage units are exploding. In 2020, Bremerton had the highest AV increase in the County.

CENTRAL KITSAP FIRE & RESCUE



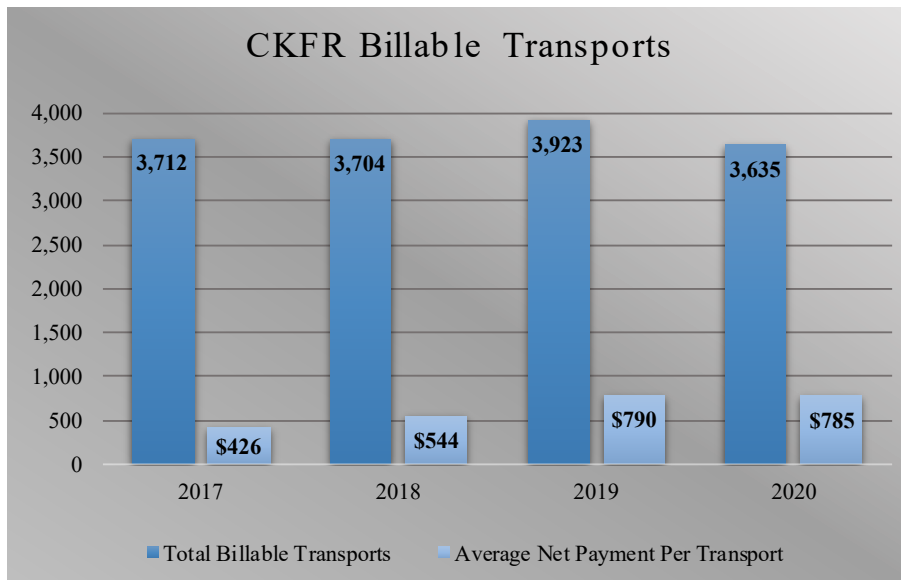
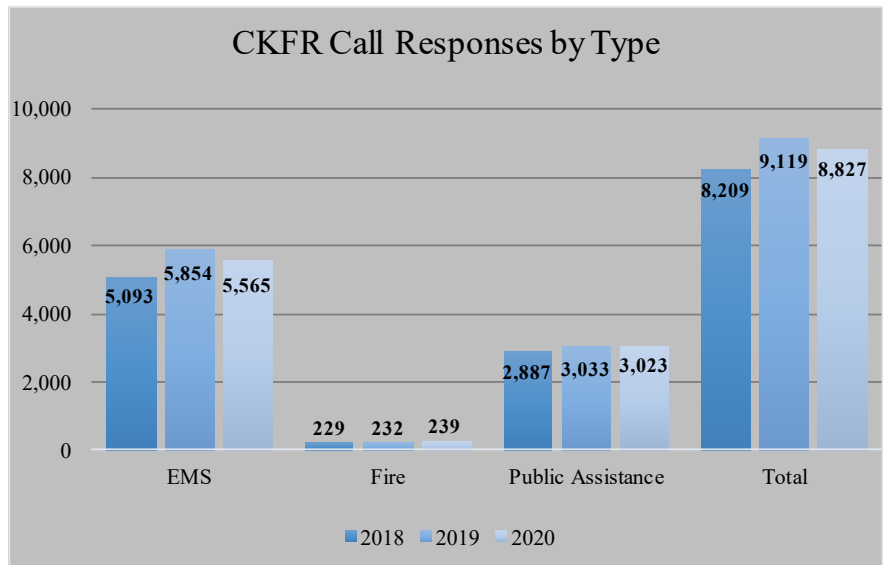
CKFR staffs apparatus with at least two (2) career firefighters. The District uses a response matrix that sends the most appropriate unit(s) to every emergency. For most incidents, the District sends out four (4) cross-trained responders. For example, when responding to a

medical incident, CKFR will send either a Basic Life Support (BLS) or Advanced Life Support (ALS) ambulance or a fire apparatus. The fire apparatus is used to provide additional personnel for assistance with patient care and with moving the patient to the ambulance.

Number of Calls per Year

As illustrated in the table to the right, in 2020, there were a total of 8,827 calls with 5,565 of them being EMS calls, 239 of them being Fire incidents, and 3,023 being Public Assistance.

The table below shows that out of the 5,565 EMS calls, 3,635 were billable transports with an average net payment of \$785 per transport..



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. It is located between Hood Canal and Admiralty Strait. Water transportation is dominant in the culture and economy of the county. 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



Population

(Source: Employment Security Department)

Population Facts	Kitsap County	Washington State
Population 2019	271,473	7,614,493
Population 2010	251,143	6,724,540
Percent Change 2010 to 2019	8.10%	13.20%

Kitsap County’s population in 2019 was 271,473. It grew from 251,143 in 2010. Kitsap County’s largest city, Bremerton, recorded a population of 41,405 in 2019. The city had a population of 37,865 in 2010.

Age, Gender and Ethnicity

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

Those residents 65 years and older made up 18.4 percent of the county’s population in 2019 compared to 15.9 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 2019, females made up 48.9 percent of the population compared to 49.9 percent for the state.

Kitsap County showed less diversity in 2019 than did the state in all racial/ethnic categories including American Indians and Alaskan Natives, who accounted for 1.7 percent of the population in the county.

Demographics	Kitsap County	Washington State
Population by age, 2019		
Under 5 years old	5.70%	6.00%
Under 18 years old	20.20%	21.80%
65 years and older	18.40%	15.90%
Females, 2019	48.90%	49.90%
Race/ethnicity, 2019		
White	82.50%	78.50%
Black	3.20%	4.40%
American Indian, Alaskan Native	1.70%	1.90%
Asian, Native Hawaiian, other Pacific Islander	6.40%	10.40%
Hispanic or Latino, any race	8.20%	13.00%

KITSAP COUNTY

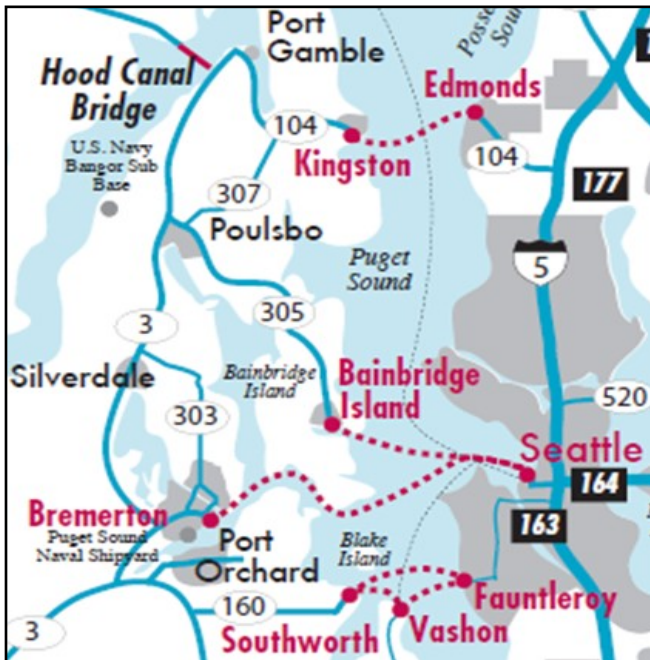
Educational attainment

Most Kitsap County residents age 25 and older (94.8 percent) were high school graduates, which compares with 91.3 percent of Washington State's residents and 88.0 percent of U.S. residents in the period 2015 through 2019.

(Source: U.S. Census Bureau Quick Facts)

Those with a bachelor's degree or higher made up 33.2 percent of Kitsap County residents age 25 and older compared to 36.0 percent of state residents, and 32.1 percent of U.S. residents during the same period.

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 2019, more than 6.21 million passenger trips were taken on the Seattle-Bainbridge ferry run, and more than 2.46 million trips were taken on the Seattle-Bremerton route. In the north part of the county, the ferries serving the Edmonds and Kingston run hosted over 4.12 million passenger trips during the year. More than half of all ridership on the Washington State Ferries originates or ends in Kitsap County.

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.

Port Orchard was selected in the 1880s as a ship repair facility nearer to the open Pacific Ocean. The U.S. Navy established the Puget Sound Naval Shipyard in 1891, which soon became a magnet for other businesses and workers. During other periods of conflict, military installations dotted the coastline of the county, including Fort Ward on Bainbridge Island. Today spending by the Department of Defense, including U.S. Navy centers at Bremerton, Keyport and Bangor, continues to dominate the economy of the county as demonstrated by an annual

KITSAP COUNTY

Labor Force and Unemployment

In 2020, the preliminary civilian labor force, through November 2020 averaged 133,120, higher than the 2019 level of 128,764. On an annual average basis, there has been yearly increases in the labor force since 2014, another indicator of a healthy job market.

In 2020, the preliminary county unemployment rate was 7.7 percent through November 2020 compared to 4.6 percent in 2019. The increase in the unemployment rate will

(Source: Employment Security Department)

be a sign of the new reality as we enter 2021; a return to 2019 levels will prove to be challenging in the near term.

The military and its federal employees continue to be a steady source of economic fuel for the economy with over 16,200 active military and nearly 17,600 civilian workers based in Kitsap County; it is a city on to itself. In addition, over 7,500 defense contractors add to the benefits seen by this federal presence.

Washington state resident civilian labor force and employment*				
November 2021				
County	Civilian labor force	Employment	Unemployment	Unemployment rate
King	1,287,575	1,250,054	37,521	2.9%
Kitsap	128,960	125,055	3,905	3.0%
Mason	24,939	23,778	1,161	4.7%
Pierce	448,188	431,005	17,183	3.8%
Snohomish	439,694	424,025	15,669	3.6%
Thurston	147,748	143,056	4,692	3.2%
Whatcom	116,692	112,512	4,180	3.6%

*Not seasonally adjusted

Industry Employment

In Kitsap County, nonfarm job totals averaged 91,300 through November of 2020. That total represents a 4,000 job drop from the 2019 total of 95,300.

The largest component of Kitsap County nonfarm employment is government. This sector typically accounts for over a third of the nonfarm total with a preliminary 2020 total of 33,200 jobs. Of that total, 20,600 was federal government employment. The second-largest group was local government, with 10,800 jobs.



CKFR HISTORY



L to R: 1936 Chevy 1-1/2 ton flatbed purchased in March 1943, 1942 Chevy fire truck purchased in March 1946, and a 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 Snedikor was chief during the time of these advancements.

In 1942, the citizens in the Silverdale area petitioned for the formation of a fire district to protect their area. The voters in the area approved the ballot and Kitsap County Fire Protection District #1 was formed.

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.

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.

In 1949, the citizens of North Perry (East Bremerton area) formed Kitsap County Fire Protection District #9. In 1952, the citizens of Tracyton formed Kitsap County Fire Protection District #11, and in 1954, the citizens of Brownsville formed Kitsap County Fire Protection District #15.

In 1977, District #11 merged into District #15 and a new facility was built with Trident impact funds in the Meadowdale area. In 1989, District #9 merged with District #15. In 1999, Fire District #15 merged with District #1 and became Central Kitsap Fire and Rescue (CKFR). On January 1, 2003 Kitsap County Fire District #12 officially merged with CKFR.

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	Chico-Erlands Point	District #19	Westgate
District #7	Port Orchard				

CKFR 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 the 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 Washington Surveying and Rating Bureau (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.

With the passage of the 2020 capital bond, CKFR will strategically combine and replace five fire stations, remodel four fire stations and perform related improvements including seismic upgrades. This capital projects program is split into two phases:

Phase 1: Station 52 Build, Station 45 Replacement, Station 57 Build, and Station 53 Replacement

Phase 2: Station 51 Replacement, Station 64 Remodel, Station 41 Remodel, Station 56 Remodel and Station 42 Remodel

After construction, the fire district will have a total of nine fire stations.



Meadowdale Community Fire Station – Built 1979



Island Lake Community Fire Station – Built 1999



North Perry Community Fire Station – Built 1965



Silverdale Community Fire Station – Built 1979



Olympic View Community Fire Station – Built 1963



Seabeck/Nicholas Community Fire Station – Built 1998



Seabeck Community Fire Station – Built 1963



Chico Community Fire Station – Built 1999



Hintzville Community Fire Station – Built 1978



Facilities Maintenance Building – Built 1998



Lake Tahuyeh Community Fire Station – Built 1973



Administration Building – Built 2001



Vehicle Maintenance Shop – Built 2001



Central Supply – Built 1958



Kitsap County Readiness Center

CKFR 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:

· (2) Ladder Trucks	· (1) Heavy Duty Rescue
· (14) Fire Engines	· (1) Marine Boat
· (9) Ambulances	· (1) Battalion Truck
· (5) Water Tenders	· (1) UTV All-Terrain Vehicle
· (2) Brush Trucks	· (1) Rehab M2



Ladder Truck



Fire Engines



Ambulances



Water Tender



Brush Truck



Heavy Duty Rescue



Marine 51



Battalion 51



UTV 50

Ladder Trucks:

- 1 - 2018 Pierce Arrow XT 105' straight stick Aerial.
- 1 - 1997 Pierce Arrow 105' Aerial which is a reserve ladder truck.

Fire Engines:

CKFR has two types of front-line fire engines. There are seven type I engines and seven GMC Crimson smaller type II fire engines.

Ambulances:

9 ambulances with a 14 foot box mounted on a tone and one-half chassis and equipped with life support equipment.

Water Tenders:

5 water tenders that carry between 1,500 and 3,000 gallons of water.

Brush Truck:

One 2007 Ford F550 Super Duty truck and one 2019 Ford F550 Super Duty Truck.

Heavy Duty Rescue:

2018 Pierce Arrow-XT Rescue Vehicle

Marine 51:

2011 24' Sealegs Rigid Hull Inflatable boat.

UTV 50:

2017 John Deere all-terrain vehicle.

Rehab 41:

2020 Freightliner M2 that weighs over 28,000 lbs. and is 33' long and 10.5' tall.

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 budget projections for the upcoming 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 master budget worksheet.

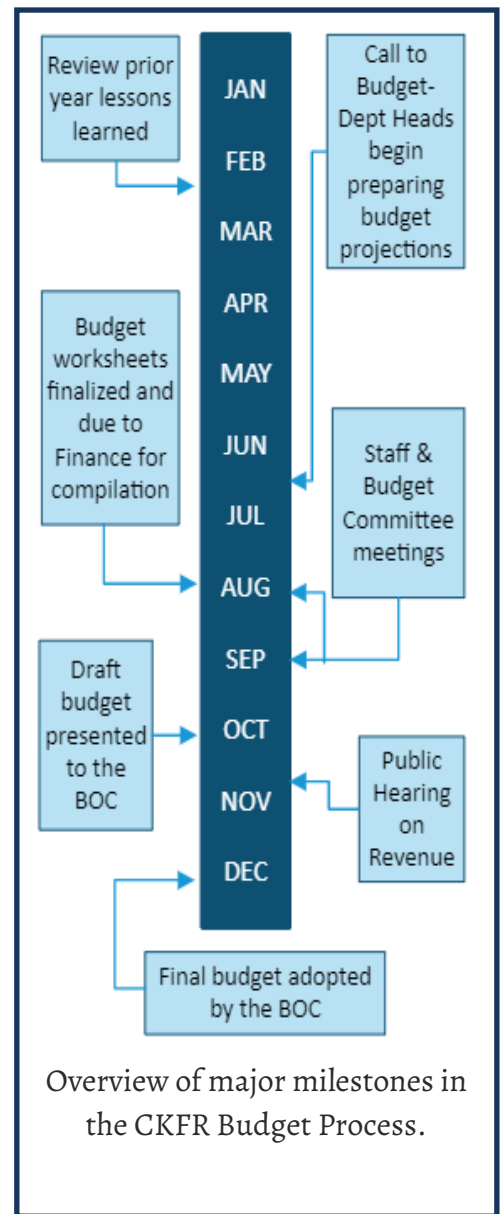
The Finance team holds individual meetings with department heads in August through September to review all budget inputs and costs projections. Any preliminary changes to the initial budget figures are made at this time. The budget team, consisting of the Fire Chief and CKFR senior management, review the preliminary draft budget in late September. Any changes derived at this meeting are incorporated into the master budget worksheet. The revised draft is then reviewed by the Budget Committee consisting 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 in 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 2019, key staff began a “lessons learned” review procedure to evaluate the budget process and identify ways to increase effectiveness.

BASIS OF BUDGETING

Central Kitsap Fire and Rescue uses the cash basis method of accounting for both annual and interim financial reporting for all funds. In cash basis accounting, revenues are recorded when cash is received and expenses are recorded when cash is paid. The budget is prepared using the same cash basis of accounting.



ASSUMPTIONS AND MAJOR BUDGET VARIANCES

The district makes certain revenue and expenditure assumptions when developing the budget. In general, these assumptions are conservative in their approach and are estimated using the most recent financial and other data available. The main assumptions included in the district's proposed operating and capital budgets, along with major year-to-year budget variances, are described below.

FUNDING SOURCES

Central Kitsap Fire and Rescue anticipates using nearly \$28,657,500 in total sources to meet 2022 obligations and almost 81% will come from tax revenues. Other sources include service revenues, GEMT payments and appropriated fund balance.

Tax Revenue

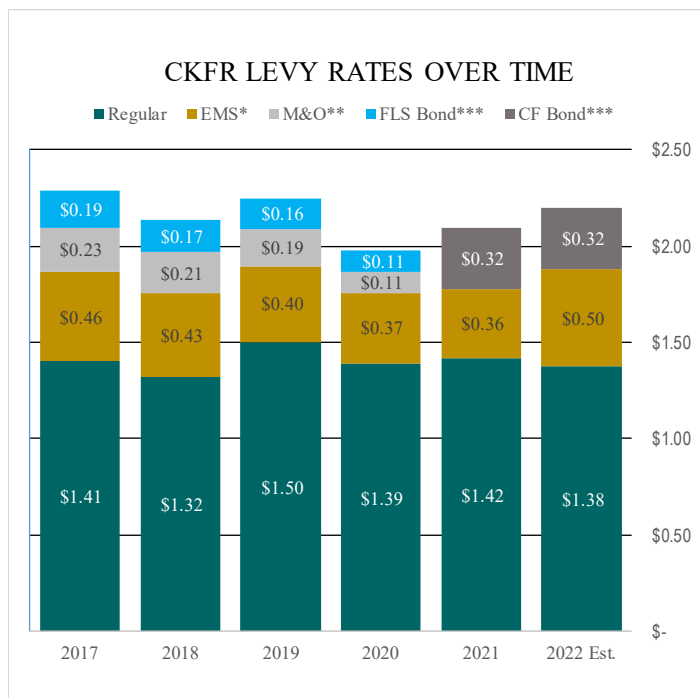
Total regular and EMS levy revenues for 2022 are estimated at nearly \$23,147,600 which includes approximately \$17,014,120 and \$6,132,940, from the regular and EMS levies respectively.

Regular levy revenue is projected at \$1,349,950 or 8.6% higher than 2021. EMS levy revenues are projected to increase by \$2,114,250 or 52.6% reflecting the passage of Proposition 1, which renewed the levy at the maximum \$0.50 per \$1,000 of assessed value beginning in 2022. Overall tax revenue in 2022 is estimated to increase by \$3,464,200 or 17.6% compared with 2021 budget.

Total assessed value for the regular levy in 2022 is estimated at \$12,289,000,680, which is an increase of nearly 11% over current 2021 AV. Amounts for new construction are estimated at \$212,380 which is slightly lower than 2021. The adjacent graph shows current and estimated levy rate trends for the district.

Intergovernmental Revenues & GEMT

Intergovernmental revenues – which primarily consist of money received from federal and state sources – are projected to be \$446,900 or 30% higher than budgeted in 2021. The primary cause of the increase is from Ground Emergency Medical Transport (GEMT) revenues that have come in much higher than anticipated in the current year. Based on the number of transports, payer mix and other factors, GEMT revenues are diffi-



cult to project and the district has budgeted these revenues conservatively. However, the increase should more accurately reflect receipts based on current data.

Charges for Goods & Services

Total charges for goods and services – which include fees for school and state park fire protection services, mobilizations, fleet services and ambulance transport fees – are projected to increase by nearly \$273,350 or 14.5% in 2022. This increase is primarily from more than doubling the projected revenues for wildland fire mobilization responses. Wildfire mobilizations have increased significantly recently, and the budget anticipates significant reimbursements in 2022 for mobilizations performed in 2021.

The district also added \$100,000 in anticipated revenues from South Kitsap Fire & Rescue (SKFR) for joint efforts in EMS purchasing. Additionally, the district has not raised transport fees since 2018, but has included a slight, contingent rate increase in transport fees for 2022.

Other Sources and Appropriated Fund Balance

Revenues from interest and other sources will decrease by a net of \$63,750 or 38.2% primarily from reduced interest earnings and lower rental receipts from booth rentals at community events.

ASSUMPTIONS AND MAJOR BUDGET VARIANCES

Another change in 2022 will be the inflow of nearly \$203,500 from the bond projects fund to offset the salaries and benefits costs of the bond projects manager. The bond project manager’s expenses were budgeted directly to the bond fund in 2021; however, the district will reflect these expenses through inter-fund transfers in 2022 for better comparability.

CKFR will appropriate just under \$1,050,800 from the general fund to balance the 2022 budget. This one-time source of revenue is based on the projected favorable 2021 budget variance, which is primarily from the impact of higher than expected GEMT revenue and lower than anticipated operating costs.

FUNDING USES

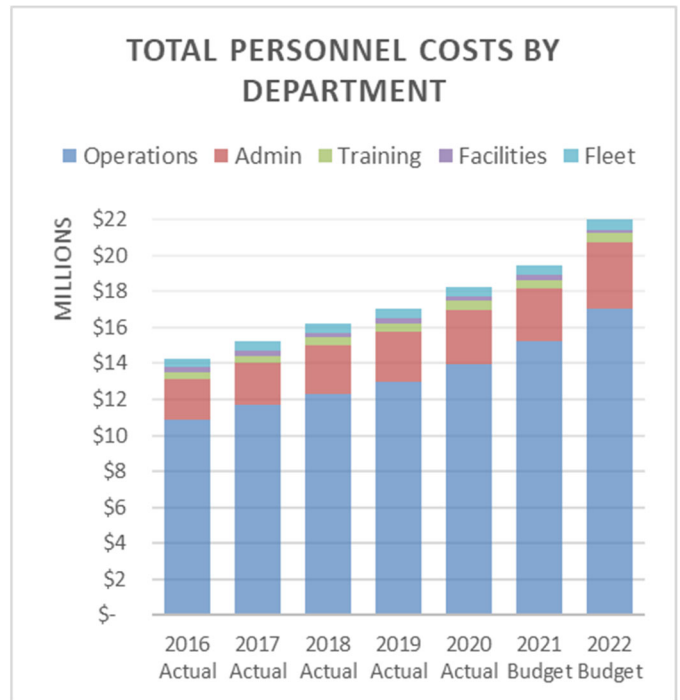
Salary and Benefits Costs

Total personnel costs in 2022 are estimated to be \$22,038,200 or nearly 13.1% more than the 2021 budget. Salaries and benefits are expected comprise more than 77% of the total general fund budget and nearly 84% of the operating budget.

The main reason for the large increase in personnel costs is that the district expects to add 12 new Firefighter / EMT positions in 2022. A slight offset will be to reallocate the funding for the vacant Bond Assistant Manager position to consulting fees and eliminate that position. This will bring total budgeted full-time positions to 136 for the year – a net increase of 11 positions and nine percent compared with the 2021 budget. Also in 2022, the district will reallocate the Logistics Technician from Facilities to Administration to better align the supervision and duties of the position.

Total overtime costs are budgeted to increase by \$101,400 or 14.3%. However, this includes a significant increase in dedicated training overtime and nearly \$100,000 in projected mobilization overtime that is reimbursable (see charges for goods and services). The volunteer program is allocated \$75,000 for point system reimbursements, which is an increase of \$5,000 over the current 2021 budget.

June CPI-U for the Seattle-Tacoma-Bellevue MSA was 5.5%. Uniformed compensation and management wage adjustments have been included in the budget according



to the respective collective bargaining agreement and management wage plan.

The District anticipates changes in the organization chart for non-uniformed managers to occur in 2022. These changes were not finalized at budget adoption; however, approximately \$100,000 is included in contingency for this structural change.

Medical premiums are expected to remain static again for 2022, but we project an increase of just under five percent in dental premiums. Please see the Full-Time Equivalent (FTE) schedule and organizational chart for more information on personnel and positions.

Administrative Expenses

Overall administrative expenses are projected to increase by \$763,800 or 16.8% compared with the 2021 budget. The main driver of the increase is the addition of \$445,300 in projected retirement cash-outs, the reallocation of the Logistics Technician from Facilities to Administration and a change in accounting treatment for the bond projects manager. Contingency costs have also been increased to nearly 1.75% of the budget.

Computer hardware, and related equipment purchases will increase by \$44,850. Software contracts will increase by \$67,800 and insurance costs are expected to

ASSUMPTIONS AND MAJOR BUDGET VARIANCES

increase by \$34,800 or 21.6%. Offsetting these increases is a net \$250,000 decrease in consulting expenses and election costs for 2022.

Operations

Operational expenses reflect the direct costs of providing fire suppression and ambulance transport services to the community. Operations salary and benefits costs are projected to increase by \$1,837,800 due to the addition of 12 new FF/EMT positions.

Operations supply costs will increase by \$176,900 or nearly 32% primarily due to increasing the EMS supply budget by \$125,000 or 125% to account for the partnership with South Kitsap for EMS supply purchasing. The budget includes corresponding revenue of \$100,000 to offset the estimated cost of supplies purchased by SKFR. Additional cost increases come from uniforms, bunker gear, wildland PPE, and radio supplies.

Operational service costs are projected to decrease by \$31,700 or 7.7% primarily from a \$50,000 reduction in the Kitsap 911 contract costs – due to the expiration of the Fire Alerting surcharge – and lower SCBA maintenance costs. These reductions will be partially offset by higher occupational health contracts and additional cost for external bunker gear servicing.

Training

Overall, training costs are projected to increase by nearly \$321,900 or 45.8%. \$150,000 of this significant increase is from first-year dues payable to the new Kitsap County Joint Training Consortium (KCJTC). Additional increases include \$51,000 for recruit academies, \$30,000 for staff diversity training and combined increases of \$57,000 for operations and EMS related training. An increase in salaries and benefits of \$23,950 is included to reflect the Training Officer’s promotion to Captain.

Facilities

Salary and benefits cost in the Facilities department is budgeted to decrease by \$87,100 primarily from reallocating the Central Supply Logistics Technician from Facilities to Administration. Supply costs are expected to stay largely flat during the coming year, but contract costs are expected to increase by 3.1% respectively due to increases in projected station phone and broadband costs.

Vehicle Maintenance

Fleet personnel service costs remain largely the same based on the 2021 budget, but the vacant logistics and mechanic positions may change upon completion of the Mercury consultant’s review.

Fleet service costs will increase by 28,100 or 14.5% due to additional line items for vehicle up fitting. Service costs are expected to increase by \$37,500 or 105% for added apparatus detailing and external maintenance and repair costs.

Capital Expenditures

As summarized in the table below, CKFR has a robust general fund capital budget planned for 2022.

Major purchases include a new engine, new medic unit, replacement of the shop’s in-ground post lift and various needed station upgrades. The district will also spend \$1.5 million for the admin remodel and nearly \$21 million for work on new stations spent from the facilities bond. Please see the capital budget for more information.

Fund Transfers and Commitments

Expenditure Type	2022 Cost
Station Equipment and Upgrades	\$304,700
Miscellaneous equipment	\$423,240
MCT Replacements, Radios, IT Hardware and Network infrastructure upgrades	\$278,500
Fleet In-ground Lift	\$324,000
Medic Unit and Upfitting	\$314,020
Total General Fund Capital Costs	\$1,644,460
New Engine (Apparatus Fund)	\$950,000
Admin Building Remodel (Facilities Fund)	\$1,500,000
Stations 45, 52 & 53 (Facilities Bond)	\$20,818,470
Total Capital Budget*	\$24,912,930
*Excludes fiscal fees and mitigation fund activity	

Overall fund transfers will decrease in 2022. While the updated Capital Apparatus plan increases the annual contribution by roughly \$60,000, the district will not transfer the same \$200,000 to the Capital Facilities fund given the bond work in progress.

The district will also commit \$300,000 in fund balance for the future purchase of bunker gear as part of a replacement plan. Much of the district’s current bunker gear will expire in 2024.

A CLOSER LOOK AT REVENUES

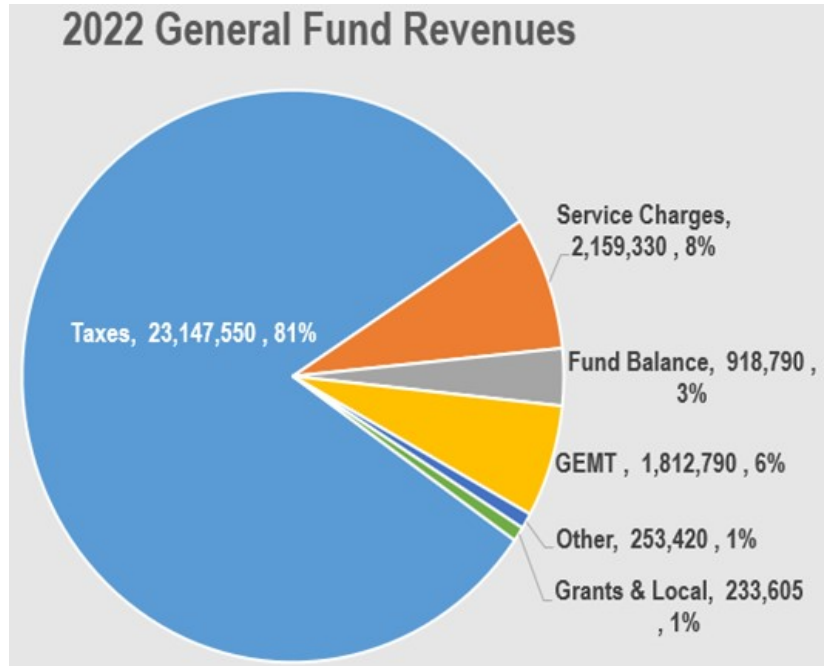
This section takes a closer look at the District's 2021 budgeted revenue sources received from levies.

General Fund Levies

CKFR anticipates 2022 general fund budget revenues of \$28,657,485 which is a \$4,003,650 or 16.2% increase compared with the 2021 budget. In 2022, we anticipate that 81% of total district operating revenues will come from property taxes which include the combined EMS and regular levy.

Service charges, appropriated fund balance and GEMT receipts will make up eight, six and three percent of the budgeted revenues respectively. The appropriated fund balance is available due to the favorable budget variance from the current year.

The remaining two percent of anticipated revenues will come from intergovernmental, interest earnings and other miscellaneous sources.



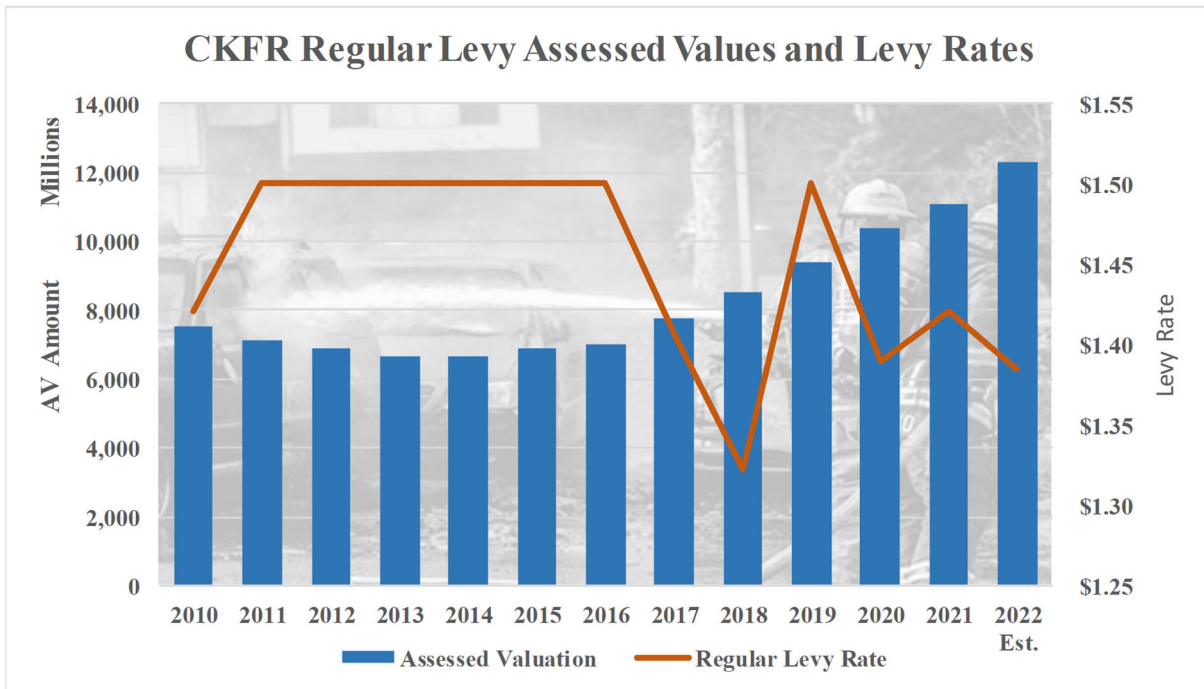
Regular Levy

The district anticipates a total regular levy amount of \$17,057,840 in the coming budget year. This amount includes \$43,725 in tax refunds and canceled taxes which are allowable taxes extended to the tax roll, but cancelled after the extension but prior to being collected. The district is eligible to recoup these taxes and each year adds an estimated amount to its budget certification to show an intent to collect them.

The district anticipates a regular levy rate of approximately \$1.38 or \$0.12 less than the maximum rate of \$1.50 per \$1,000 of assessed value. While we anticipate regular levy revenue to be \$1,027,700 or 6.5% higher than in 2021, excluding new construction, the levy rate will be nearly \$0.04 lower due to nearly 11% percent growth in assessed value.

2022 Regular Levy Projections	
Projected assessed value	\$12,289,000,677
Highest allowed levy since 1986	16,518,555
PY Levy (includes new const. & refunds, etc.)	15,774,034
Base Levy Amount	17,509,668
Amount added for annexations	0
Projected levy rate (per \$1,000 of AV)	1.384499
Amount added for tax refunds*	43,725
Estimated Total Revenue	\$17,057,840
*Includes \$9,194 for the EMS levy	

New construction is estimated to be at \$212,381 or roughly 11% less than received in 2021. The chart on the following page shows historical actual and estimated district assessed value through 2022. The orange line shows the levy rate trend which is inversely related to assessed value.



Emergency Medical Services (EMS)

EMS levy revenues are projected to be \$6,177,914 in 2022 which is 2,114,250 or 52.6% more than in 2021 due to the voter approved levy lift. This amount includes \$15,406 to absorb potential increases in assessed value.

The projected levy rate is \$0.50 or \$0.15 higher than the 2021 rate and at the maximum rate of \$0.50.

2022 Regular Levy Projections	
Projected assessed value	12,325,017,567
PY Levy (includes new const. & refunds, etc.)	4,048,408
Increase due to levy lift	2,073,616
Amount added for annexations	0
Projected levy rate (per \$1,000 of AV)	0.500000
Amount added to absorb AV increases	15,406
Estimated Total Revenue	\$6,177,914



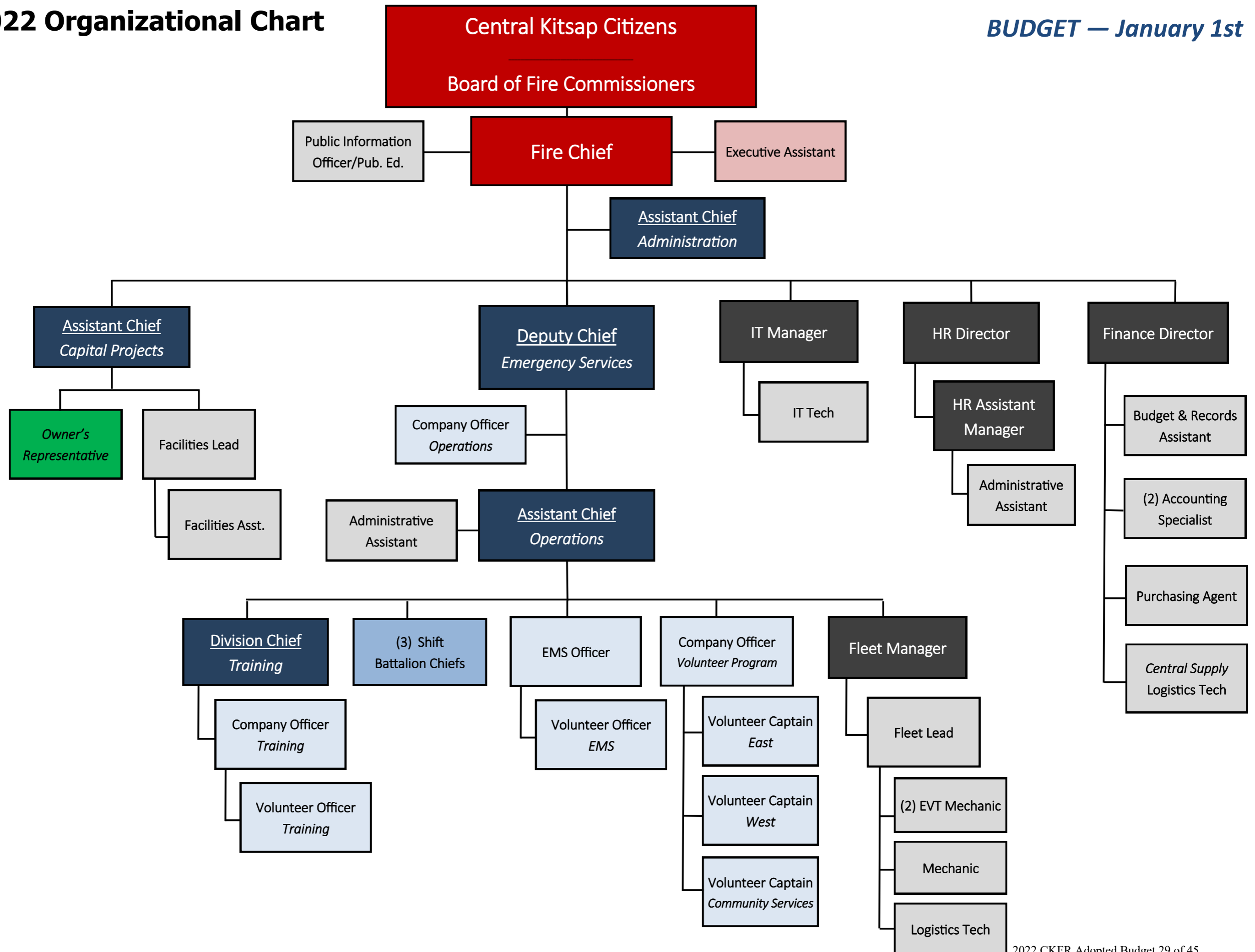
STAFFING



CKFR 2022 Organizational Chart

Rev. 11/30/2021

BUDGET — January 1st

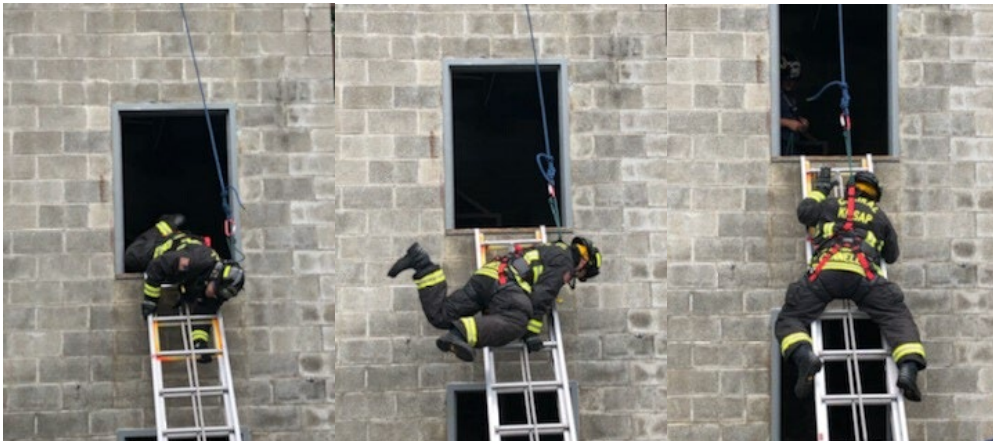


CKFR 2022 FTE Schedule

Position Title (Excludes Temp. Labor, Volunteer & BOC)	2021 Filled	2021 Budget	2022 Budget	Budget Change	Budget Note
ADMINISTRATION					
Accounting Specialist	2.0	2.0	2.0	-	
Administrative Assistant	2.0	2.0	2.0	-	
Assistant Chief	3.0	3.0	3.0	-	
Assistant Manager	1.0	2.0	1.0	(1.0)	Vacant position eliminated for 2022
Daytime Officer	-	1.0	1.0	-	
Deputy Chief	1.0	1.0	1.0	-	
Executive Assistant	1.0	1.0	1.0	-	
Director - Finance	1.0	1.0	1.0	-	
Director - Human Resources	1.0	1.0	1.0	-	
Fire Chief	1.0	1.0	1.0	-	
Manager - IT	1.0	1.0	1.0	-	
Medical Officer	1.0	1.0	1.0	-	
Purchasing Agent	1.0	1.0	1.0	-	
Records Coord. / Bdgt Asst	1.0	1.0	1.0	-	
Technician - Logistics & Supply	1.0	-	1.0	1.0	Central Supply moved under Admin
Technician - IT	1.0	1.0	1.0	-	
Subtotal Administration	19.0	20.0	20.0	-	
LINE STAFF*					
Apparatus Operators	18.0	19.0	19.0	-	
Battalion Chief	3.0	3.0	3.0	-	
Captains	7.0	6.0	7.0	1.0	Excludes Training Officer
Firefighter EMT	33.0	33.0	46.0	13.0	
Lieutenants	12.0	14.0	12.0	(2.0)	Excludes Daytime Operations Officer
Paramedics	18.0	19.0	19.0	-	Excludes Medical Officer
Subtotal Line Staff	91.0	94.0	106.0	12.0	
PIO / GRANTS					
Public Information Officer	1.0	1.0	1.0	-	
Subtotal Public Information	1.0	1.0	1.0	-	
TRAINING					
Division Chief - Training	1.0	1.0	1.0	-	
Training Officer	1.0	1.0	1.0	-	
Subtotal Training	2.0	2.0	2.0	-	
FACILITIES					
Lead Technician - Maintenance	1.0	1.0	1.0	-	
Technician - Logistics	-	1.0	-	(1.0)	Central Supply moved under Admin
Maintenance Assistant	1.0	1.0	1.0	-	
Subtotal Facilities	2.0	3.0	2.0	(1.0)	
FLEET MAINTENANCE					
Lead Emergency Vehicle Technician	1.0	1.0	1.0	-	
Emergency Vehicle Technician	2.0	2.0	2.0	-	
Mechanic	-	1.0	1.0	-	
Logistics Technician	-	1.0	1.0	-	
Subtotal Fleet Maintenance	3.0	5.0	5.0	-	
Total All Divisions	118.0	125.0	136.0	11.0	

*Includes two FTE allocated to the Kitsap County Fire Training Consortium

OPERATING & CAPITAL BUDGET SUMMARIES



CENTRAL KITSAP FIRE & RESCUE 2022 GENERAL FUND BUDGET

Account	2019 Actual	2020 Actual	2021 Budget	2022 Budget	\$ Variance	% Variance	Note
REVENUES & OTHER ADDITIONS							
310 TAXES	\$ 19,583,571	\$ 18,325,209	\$ 19,683,355	\$ 23,147,550	\$ 3,464,195	17.6%	1
330 INTERGOVERNMENTAL REVENUES	4,418,001	1,970,745	1,496,485	1,943,355	446,870	29.9%	2
340 CHARGES FOR GOODS & SERVICES	2,001,343	1,834,955	1,885,990	2,159,330	273,340	14.5%	3
360 INTEREST & OTHER EARNINGS	298,003	237,952	166,780	103,040	(63,740)	-38.2%	4
390 OTHER FINANCING SOURCES	722,114	127,474	36,000	253,420	217,420	603.9%	5
308 APPROPRIATED FUND BALANCE	-	1,203,324	1,385,225	1,050,790	(334,435)	-24.1%	
TOTAL FUND SOURCES	\$ 27,023,032	\$ 23,699,659	\$ 24,653,835	\$ 28,657,485	\$ 4,003,650	16.2%	
EXPENDITURES AND OTHER USES							
10 ADMINISTRATION							
010 ADMIN SALARIES	\$ 1,998,964	\$ 2,233,866	\$ 2,231,990	\$ 2,943,655	\$ 711,665	31.9%	6
020 ADMIN BENEFITS	748,975	769,535	735,080	808,780	73,700	10.0%	6
030 ADMIN SUPPLIES	14,202	20,725	35,750	82,100	46,350	129.7%	
040 ADMIN SERVICES	592,362	789,233	1,555,765	1,487,845	(67,920)	-4.4%	7
TOTAL ADMINISTRATION	\$ 3,354,503	\$ 3,813,359	\$ 4,558,585	\$ 5,322,380	\$ 763,795	16.8%	
20 OPERATIONS							
210 OPERATIONS SALARIES	\$ 10,015,427	\$ 10,898,090	\$ 11,783,105	\$ 13,271,915	\$ 1,488,810	12.6%	8
220 OPERATIONS BENEFITS	3,004,881	3,071,724	3,426,330	3,775,330	349,000	10.2%	8
230 OPERATIONS SUPPLIES	421,784	480,325	555,175	732,080	176,905	31.9%	9
240 OPERATIONS SERVICES	329,325	342,002	412,270	380,580	(31,690)	-7.7%	10
TOTAL OPERATIONS	\$ 13,771,417	\$ 14,792,141	\$ 16,176,880	\$ 18,159,905	\$ 1,983,025	12.3%	
30 FIRE PREVENTION							
310 FIRE PREVENTION SALARIES	\$ 81,974	\$ 85,139	\$ 86,805	\$ 86,305	\$ (500)	-0.6%	
320 FIRE PREVENTION BENEFITS	31,909	32,330	31,525	30,525	(1,000)	-3.2%	
330 FIRE PREVENTION SUPPLIES	19,886	15,652	20,100	22,600	2,500	12.4%	
340 FIRE PREVENTION SERVICES	1,540	1,647	4,080	2,580	(1,500)	-36.8%	
TOTAL FIRE PREVENTION	\$ 135,308	\$ 134,768	\$ 142,510	\$ 142,010	\$ (500)	-0.4%	
40 TRAINING							
440 TRAINING SERVICES (EXTERNAL)	\$ 17,438	\$ 4,500	\$ 54,000	\$ 105,000	\$ 51,000	94.4%	
451 TRAINING SALARIES	284,882	317,088	298,815	319,440	20,625	6.9%	
452 TRAINING BENEFITS	81,725	74,460	71,225	70,635	(590)	-0.8%	
453 TRAINING SUPPLIES	13,847	24,147	49,990	45,280	(4,710)	-9.4%	
454 TRAINING SERVICES (INTERNAL)	171,568	95,670	228,560	484,155	255,595	111.8%	11
TOTAL TRAINING	\$ 569,461	\$ 515,865	\$ 702,590	\$ 1,024,510	\$ 321,920	45.8%	

CENTRAL KITSAP FIRE & RESCUE 2022 GENERAL FUND BUDGET

Account	2019 Actual	2020 Actual	2021 Budget	2022 Budget	\$ Variance	% Variance	Note
50 FACILITIES							
510 FACILITIES SALARIES	\$ 180,381	\$ 160,987	\$ 186,895	\$ 120,535	\$ (66,360)	-35.5%	6
520 FACILITIES BENEFITS	82,140	74,011	81,095	60,320	(20,775)	-25.6%	6
530 FACILITIES SUPPLIES	81,119	90,808	120,765	120,615	(150)	-0.1%	
540 FACILITIES SERVICES	363,126	376,999	495,760	510,930	15,170	3.1%	
TOTAL FACILITIES	\$ 706,766	\$ 702,805	\$ 884,515	\$ 812,400	\$ (72,115)	-8.2%	
60 VEHICLE MAINTENANCE							
610 VEHICLE MAINTENANCE SALARIES	\$ 351,217	\$ 352,033	\$ 388,500	\$ 387,000	\$ (1,500)	-0.4%	
620 VEHICLE MAINTENANCE BENEFITS	156,980	146,921	171,775	163,720	(8,055)	-4.7%	
630 VEHICLE MAINTENANCE SUPPLIES	161,682	202,164	193,000	221,050	28,050	14.5%	
640 VEHICLE MAINTENANCE SERVICES	20,206	39,675	35,700	73,200	37,500	105.0%	
TOTAL VEHICLE MAINTENANCE	\$ 690,085	\$ 740,792	\$ 788,975	\$ 844,970	\$ 55,995	7.1%	
NON-OPERATING EXPENDITURES							
740 AMBULANCE BILLING SERVICES	88,635	78,000	90,000	105,900	15,900	17.7%	
580 NON EXPENDITURES							
580 NON EXPENDITURES	(787)	1,200	-	-	-		
594 CAPITAL EXPENDITURES & TRANSFERS	3,156,783	2,920,730	1,309,780	2,245,410	935,630	71.4%	12
TOTAL NON-OPERATING EXPENDITURES	\$ 3,244,631	\$ 2,999,930	\$ 1,399,780	\$ 2,351,310	\$ 951,530	68.0%	
SUBTOTAL EXPENDITURES & OTHER USES	\$ 22,472,171	\$ 23,699,659	\$ 24,653,835	\$ 28,657,485	\$ 4,003,650	\$ 0	
ADDITION TO FUND BALANCE	4,550,861	-	-	-	-	-	
TOTAL EXPENDITURES & OTHER USES	\$ 27,023,032	\$ 23,699,659	\$ 24,653,835	\$ 28,657,485	\$ 4,003,650	16.2%	
NET SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Notes to Major Variance Explanations - See Budget Assumptions

1. EMS levy lifted to \$1.50; Regular levy estimated at \$1.38 or 8.6% increase.
2. Less conservative estimate for GEMT revenue compared with 2021.
3. 150% increase in mobilization revenue; also includes \$100,000 from SKFR for EMS purchases.
4. Lower anticipated interest rates.
5. Change in accounting treatment from 2021 to show bond funds transferred in to reimburse Bond Project Manager salary and benefit expense.
6. CS Logistics Tech moved from Facilities to Admin; Admin expense includes significant staff retirement contingencies.
7. Decrease in consulting, election, and legal costs, but higher contingency for 2022.
8. Includes twelve new FF/EMT positions for 2022; see FTE schedule.
9. EMS supply costs increased by \$125,000 due to SKFR purchasing partnership.
10. Reduction in Kitsap 911 contract cost
11. Includes \$150,000 in fees for new county joint training consortium
12. Significant increase in capital costs - see budget assumptions.

CENTRAL KITSAP FIRE AND RESCUE 2022 Capital Budget

Fund Activity	Capital Apparatus & Equipment Fund - 305	Capital Facilities Fund -310	Fire Mitigation Fund - 315	Facilities Bond Fund - 325	Subtotal Capital Funds	General Fund - 001	Total Capital Costs
FUND SOURCES							
Tax Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,741,990	\$ 1,741,990
Fund Transfers In (Out)	300,950	-	-	-	300,950	(97,530)	203,420
Interest Earned	15,630	19,750	2,065	113,905	151,350	-	151,350
TOTAL FUND SOURCES	316,580	19,750	2,065	113,905	452,300	1,644,460	2,096,760
FUND USES							
Fiscal Fees	3,125	3,645	415	21,515	28,700	-	28,700
Capital Equipment	-	-	-	-	-	649,740	649,740
Capital Apparatus & Vehicles	950,000	-	-	-	950,000	452,520	1,402,520
Building and Site Upgrades	-	1,500,000	-	20,593,535	22,093,535	542,200	22,635,735
Capitalized Salaries & Benefits	-	-	-	203,420	203,420	-	203,420
TOTAL FUND USES*	\$ 953,125	\$ 1,503,645	\$ 415	\$ 20,818,470	\$ 23,275,655	\$ 1,644,460	\$ 24,920,115
FUND BALANCE PROJECTION							
Beginning Fund Balance	\$ 3,372,790	\$ 3,081,135	\$ 414,880	\$ 28,310,555	\$ 35,179,360		
Net Increase (Decrease)	(636,545)	(1,483,895)	1,650	(20,704,565)	(22,823,355)		
Ending Fund Balance	\$ 2,736,245	\$ 1,597,240	\$ 416,530	\$ 7,605,990	\$ 12,356,005		

* Capital costs are expensed from the General Fund and reimbursed by the respective capital fund for all but the Bond Project Fund.

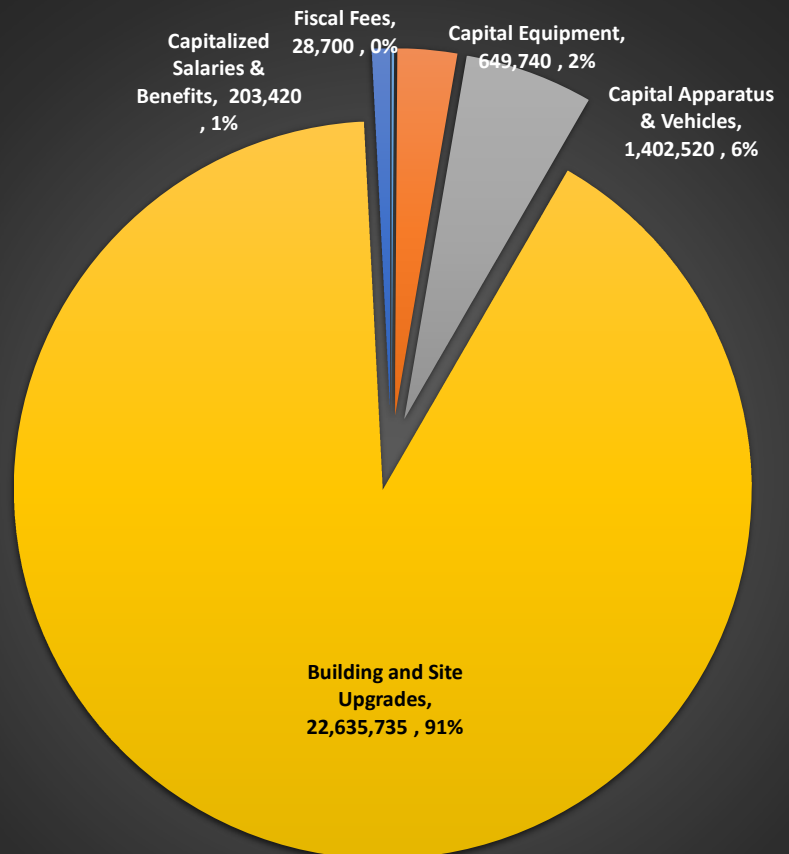
2022 Capital Costs at a Glance

The district normally capitalizes all equipment costing more than \$5,000 and having a useful life of more than one year. The district may also capitalize costs under \$5,000 if it is part of placing a vehicle or apparatus in service. Hard and soft costs for buildings and improvements are capitalized in generally the same way.

The 2022 capital budget primarily consists of \$20.8M in construction associated with the new capital facilities bond. Additionally, the district will carry over \$1.5 million to upgrade the main office building. The office building costs will be shared with the Silverdale Water District and paid from the facilities fund.

CKFR will purchase a new engine in 2022 which is estimated to cost \$950,000. The funding for this purchase will come from the Apparatus and Equipment fund as provided in the district's capital apparatus plan.

Roughly \$1.64 million in capital cost will be funded from the general fund in 2022. These expenditures will include: nearly \$305,000 in HVAC, security enclosures and other station upgrades not pertaining to the bond; \$415,100 in non response equipment including a mini excavator, a drone, trailers, a security system and bullet proof vests; \$324,000 for a new in-ground shop lift; \$314,000 for a new medic unit; \$66,000 in new staff vehicles; and \$136,000 for IT network hardware, software and other miscellaneous equipment



**CENTRAL KITSAP FIRE AND RESCUE
2022 Other Fund Budgets**

Fund Activity	General Liability Fund - 002	Technical Rescue ILA Fund - 003	KC Training Consortium Fund - 004	Capital Facilities Fund Debt - 202	Subtotal Other Funds
FUND SOURCES					
Tax Levy Revenue	\$ -	\$ -	\$ -	\$ 3,517,450	\$ 3,517,450
Fund Transfers In (Out)	-	-	-	-	-
Interest Earned	13,400	-	-	6,060	19,460
Other Revenues & Fees Earned	-	15,000	459,680	-	474,680
TOTAL FUND SOURCES	13,400	15,000	459,680	3,523,510	4,011,590
Total Debt Service & Fiscal Fees	2,470	-	-	3,518,870	3,521,340
Total Capital Equipment	-	22,000	20,000	-	42,000
Total Salaries & Benefits	-	-	328,680	-	328,680
Total Supplies & Equipment	-	11,000	75,000	-	86,000
Total Training & Travel	-	22,600	1,000	-	23,600
Total Services & Other	-	3,300	30,000	-	33,300
TOTAL FUND USES	2,470	58,900	454,680	3,518,870	4,034,920
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 10,930	\$ (43,900)	\$ 5,000	\$ 4,640	\$ (23,330)

FUND BALANCE PROJECTION

Estimated Beginning Fund Balance	\$ 3,100,875	\$ 71,195	\$ -	\$ 280,160	\$ 3,452,230
Increase (Decrease) in Fund Balance	10,930	(43,900)	5,000	4,640	(23,330)
Projected Ending Fund Balance	\$ 3,111,805	\$ 27,295	\$ 5,000	\$ 284,800	\$ 3,428,900

The "other fund" budgets consist of the generally liability fund, the Technical Rescue ILA fund, Kitsap County Training Consortium fund and bond debt service funds. The liability fund is a reserve established for known and unforeseen liabilities such as retirements. The ILA fund was established to track the activity of fire districts participating Kitsap County Technical Rescue program. The debt service funds reflects tax revenue and debt service payments for the agency's long-term debt.



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.

AFG Grant (FEMA): The primary goal of the Assistance to Firefighters Grants (AFG) is to enhance the safety of the public and firefighters with respect to fire-related hazards by providing direct financial assistance to eligible fire departments, non-affiliated Emergency Medical Services organizations, and State Fire Training Academies.

AIC: Acting-in-Capacity.

Aid Unit: See Ambulance

ALS: Advanced Life Support

Ambulance: CKFR has a fleet of ambulances with 14 foot boxes 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 conforms with established procedures and policies.

Balanced Budget: Appropriations limited to the total of estimated revenues and the unencumbered fund balances estimated to be available at the close of the current fiscal year. At the fund level, a balanced budget is defined as a fund's total resources, comprised of beginning fund balance, revenues, and other funds which are equal to the total of expenditures, other fund uses, and the funds ending balance.

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 periodic interest rate. Bonds are typically used for long-term debt to pay for a particular capital expenditure.

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.

BUBS: Bargaining Unit of Brothers & Sisters

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 year's 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: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

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)).

EHR: Electronic Health Record

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

ESO: Emergency Management and Reporting Software that eliminates redundant data and improves accuracy. ESO fire incidents use EHR data to automatically file NFIRS reports for medical aid calls. It has Master record-keeping for fire personnel. ESO Billing provides the tools you need to maximize reimbursement for services provided quickly and efficiently.

Fire Engine: Fire apparatus equipped with a pump, water tank, and hose. CKFR has two types of front-line fire engines. We have four 2008 Pierce Impels. They have a 1,500 gallon per minute pump and 500 gallons of water. They carry 1,500 feet of attack hose and 1,000 feet of supply hose, as well as, 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.

Executive Management Team: Consists of a Fire Chief, Deputy Chief, (2) Assistant Chiefs, a Division Chief of Training, Finance Director, IT Program Manager, Human Resources Director, Human Resources Assistant Manager and Fleet Manager.

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

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

FEMA: Federal Emergency Management Agency

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.

First Due Size Up: Cloud based product that provides automatic size-ups or pre-fire plans on all residential and commercial buildings in Central Kitsap Fire & Rescue's jurisdiction.

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 practices 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.

LEOFF: Law Enforcement Officers' and Fire Fighters' Retirement System.

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.

NFIRS: National Fire Incident Reporting System (USFA/NFIC)

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.

NUBUBS: Non-Uniformed Bargaining Unit of Brothers & Sisters

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). As a Fire Protection District, CKFR is required to use 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.

Personal protective equipment (PPE): refers to protective clothing, helmets, gloves, face shields, goggles, facemasks and/or respirators or other equipment designed to protect the wearer from injury or the spread of infection or illness.

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 firefighter 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.

SAFER Grant (FEMA): The Staffing for Adequate Fire and Emergency Response Grants (SAFER) was created to provide funding directly to fire departments and volunteer firefighter interest organizations to help them increase or maintain the number of trained, "front line" firefighters available in their communities.

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 appropriated. 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 are paid a stipend that is dependent on their rank and role, but not on the number of hours of service provided (as long as they meet the District's minimum activity standard).

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 3,000 gallons of water, 40' of 4" hose, 400' of 2½" hose and 300' of 1¾" hose and Basic Life Support Equipment.

WFCA: Washington Fire Commissioners 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.