

2020 Operating & Capital Budgets



Adopted by the Board of Commissioners
December 09, 2019



Integrity

Loyalty

Duty

Respect



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Central Kitsap Fire & Rescue
5300 NW Newberry Hill Road, Suite 101
Silverdale WA 98383
www.ckfr.org

Fire Chief's Budget Message

2020 Financial Vision

If one underlying theme resounds throughout our budget message, it is the guiding statement: "Grow our agency responsibly." Central Kitsap Fire and Rescue has always been a remarkable steward of public funds, continuously demonstrating preparedness, performance and planning in every level of the organization. As one of the largest emergency service providers in Kitsap County, we take considerable pride in our focus on maximizing value to taxpayers. With over 115 square miles in our service area and some of the highest commercial and residential growth on the Peninsula, our focus on proactive financial and strategic planning is vital to our continued success.

Strengths

It is often said that employees are an agency's most valuable asset. In Central Kitsap Fire and Rescue's case, we embody this statement through our actions and commitment to our people. Our employees bring their best to the task at hand, whether providing aid on a call for service, fulfilling an administrative request, or providing emergency preparedness services. CKFR is committed to its personnel and community by providing state of the art equipment, safe working conditions, competitive salaries, comprehensive benefits, and the highest quality health and wellness services.

Challenges to Service

The national standard for fire apparatus staffing is four personnel; we staff with only two. The elected Board of Commissioners supports increased staffing, and we have steadily added personnel as revenue allowed in the last five years. We will continue to grow the organization responsibly, ensuring the financial sustainability to plan for additional staffing while continuing to provide exemplary service.

Facilities also are a challenge in the delivery of emergency services. Our community in 1942, when the fire district started, is not the community we serve today. Many of our facilities are 60 years old, and do not meet earthquake standards or fire code. Other stations are located away from population centers, which increases response times. These issues impact the health and safety of our firefighters and community members. Our goal is to consolidate, renovate, build or replace nine stations to meet this need while reducing impacts to taxpayers to fund these capital needs.

Looking to the Future

Progressive organizations are routinely faced with the challenge of planning and implementing processes and strategies that will ensure continued exemplary service through wide spread economic downturns. Central Kitsap Fire and Rescue has heeded many of the lessons learned in the most recent economic collapse, prompting the organization to enact strategies focused on financial sustainability. The nature of the economy during a recession results in increased demands for service and as requests for service increase in tandem with decreases in revenue, our agency must maintain adequate financial reserves and taxing capacity to keep up with service delivery demands in times of economic uncertainty for our community.

In Closing

Several years ago, we set our sights on becoming the best fire department in the State of Washington. Our financial position and policies, the strength of our people, our commitment to exemplary service and our focus on adding personnel responsibly are on track to meet this commitment. Opportunity abounds within the organization as we continue to foster a culture of creativity and ingenuity. We know who we are as an organization. We know where we came from, and we remember the lessons learned and appreciate the resulting resiliency. In all areas, we will continue to grow our agency responsibly to best serve our community. Thank you.

Sincerely,

A handwritten signature in blue ink, appearing to be 'JO', written in a cursive style.

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 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.

Board of Commissioners

Central Kitsap Fire & Rescue's Board of Fire Commissioners



Nate Andrews
Position #1
Term: 2016-2021



Guy Earle
Position #2
Term: 2020-2025



Richard E. West
Position #3
Term: 2018-2023



Ken Erickson
Position #4
Term: 2020-2025



Bob Muhleman
Position #5
Term: 2018-2023

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.

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.

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.

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.

Fire Chief



FIRE CHIEF JOHN OLIVER

Fire Chief

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.

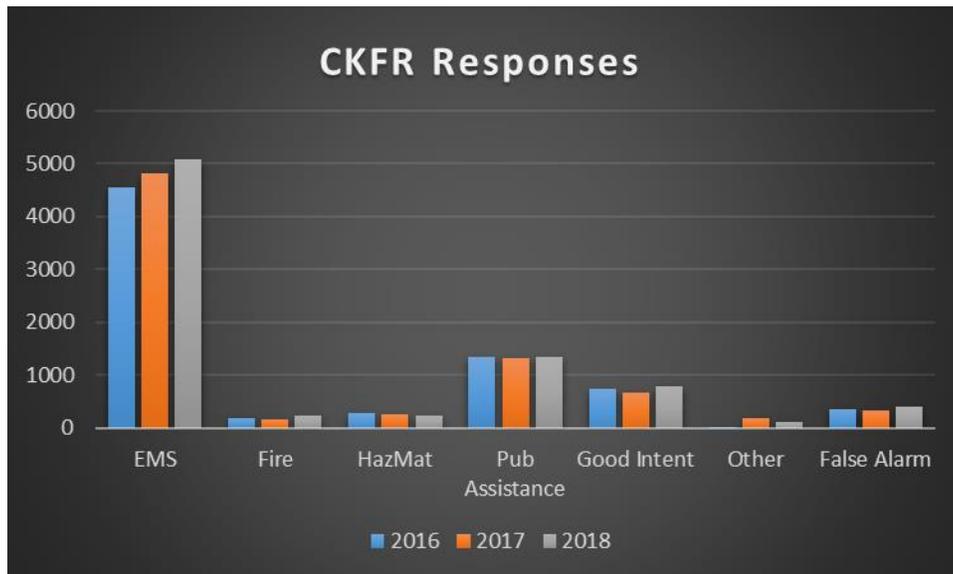
John’s career path has provided opportunities to develop and lead nationally recognized programs in Technical Rescue, Water Rescue, and Urban Search and Rescue. John is a gifted instructor, mentor, and an advocate for Firefighter Safety, Wellness, and Peer-Support Teams. His accolades are numerous, including 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.

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 2018 there were a total of 8,209 calls with 5,093 of them being EMS Transports, 229 of them being Fire incidents, and 1,334 being Public Assistance.

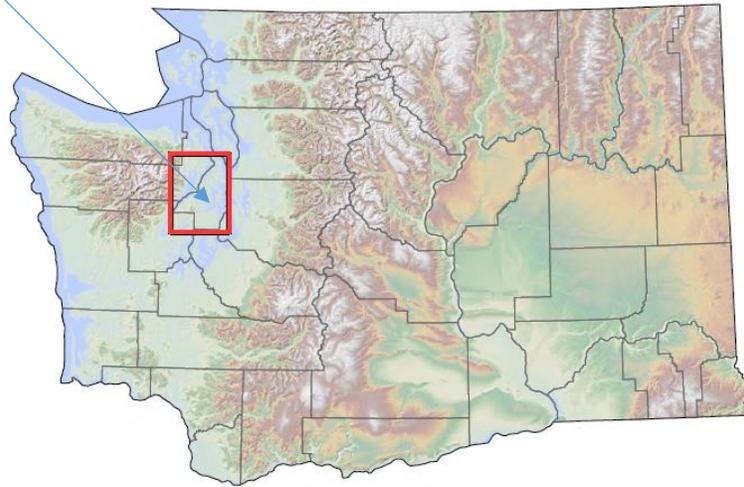
Table 1. Number of Calls per Year



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



Population

(Source: Employment Security Department)

Kitsap County's population in 2018 was 269,805. It grew from 251,143 in 2010. Kitsap County's largest city, Bremerton, recorded a population of 41,500 in 2018. The city had a population of 37,729 in 2010.

Population facts

	Kitsap County	Washington state
Population 2018	269,805	7,535,591
Population 2010	251,143	6,724,540
Percent Change, 2010 to 2018	7.4%	12.1%

Age, gender and ethnicity

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

- Those residents 65 years and older made up 17.3 percent of the county's population in 2017 compared to 15.1 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 2017, females made up 48.9 percent of the population compared to 50.0 percent for the state.

Kitsap County showed less diversity in 2017 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.

Demographics

	Kitsap County	Washington state
Population by age, 2017		
Under 5 years old	5.9%	6.2%
Under 18 years old	20.6%	22.2%
65 years and older	17.3%	15.1%
Females, 2017	48.9%	50.0%
Race/ethnicity, 2017		
White	82.8%	79.5%
Black	3.1%	4.2%
American Indian, Alaskan Native	1.8%	1.9%
Asian, Native Hawaiian, other Pacific Islander	6.4%	9.7%
Hispanic or Latino, any race	7.8%	12.7%

Educational attainment

Most Kitsap County residents age 25 and older (94.3 percent) were high school graduates, which compares favorably with 90.8 percent of Washington State's residents and 87.3 percent of U.S. residents in the period 2013 to 2017.

Those with a bachelor's degree or higher made up 31.8 percent of Kitsap County residents age 25 and older compared to 34.5 percent of state residents and 30.9 percent of U.S. residents during the same period.

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

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.

Labor Force and Unemployment

(Source: Employment Security Department)

In 2018, the civilian labor force averaged 122,885, higher than the 2017 level of 120,148. On an annual average basis, there has been yearly increases in the labor force since 2014, another indicator of a healthy job market.

In 2018, the county unemployment rate was 4.6 percent compared to 4.9 percent in 2017. 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 grow and new opportunities 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).

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 County; 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. In fact, nonfarm payrolls have expanded every year since 2012. Specifically, there were on average 93,200 nonfarm jobs in the county in 2018 compared to 87,400 in 2006.

The largest component of Kitsap County nonfarm employment is government. This sector typically accounts for a third of the nonfarm total with a 2018 total of 32,900 jobs. Of that total, 19,400 was federal government employment. The second largest group was local government, with 11,400 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.

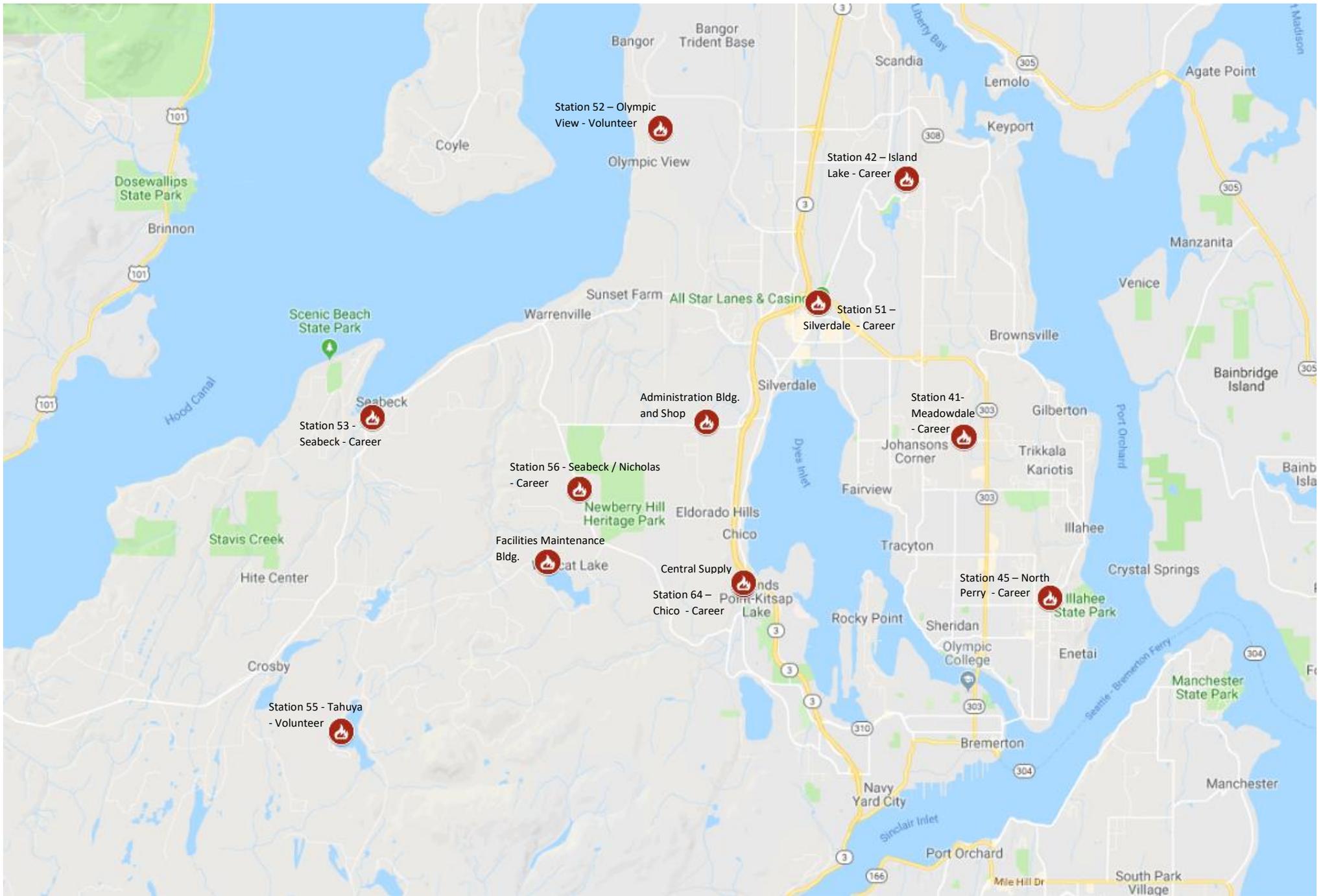
The newly formed Fire District was the first in the unincorporated area of Kitsap County. Through community donations, the District's treasury soon contained \$600. By March 1943, the Fire District purchased a 1936 Chevy, 1.5 ton flatbed truck for \$425. With the assistance of Fire District members, 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 1945, Mack fire truck purchased in March 1946. 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 Snidcor 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	Chico-Erlands Point	District #19	Westgate
District #7	Port Orchard				



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 currently occupies a multi-purpose room at our Seabeck Fire Station 56 located on Seabeck Hwy.



Station 41 – Meadowdale

7600 Old Military Road NE
Bremerton, WA 98311

Built in 1979

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

- Full training facility with three story training tower
- Multi-purpose room available for restricted outside use
- Six individual overnight rooms
- One overnight dorm room with four beds
- Emergency generator
- 24-hour vehicle fueling



Station 42 – Island Lake

14061 Central Valley Road NE
Poulsbo, WA 98370

Built in 1999

Engine 42, Engine 40, Aid 42



Station 45 – North Perry

3725 Trenton Ave NE
Bremerton, WA 98310

Built in 1965

Engine 45, Aid 45

- Multi-purpose room available for restricted outside use
- Four individual overnight rooms
- Emergency generator



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

- Eleven individual overnight rooms
- Emergency generator
- Facility maintenance shop
- 24-hour vehicle fueling



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



Station 55 – Lake 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, Tender 56, Medic 56, Aid 56,
Brush 56, UTV 50



Station 64 – Chico

4065 Chico Way
Bremerton, WA 98312

Built in 1999

Rescue 64, Engine 64,
Tender 64



Administration Building

Jointly Owned with Silverdale Water District

5300 NW Newberry Hill Rd
Silverdale, WA 98383

Built in 2001

Support Staff

- Two multi-purpose rooms available for restricted outside use
- Emergency generator
- Vehicle maintenance shop



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

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:



Ladder Truck

CKFR's first due ladder truck is a 2018 Pierce Arrow XT 105' straight stick Aerial. Its capabilities include vehicle extrication, technical rescue, force entry, search and rescue, ventilation for structure fires and basic life support for EMS. CKFR also has a reserve ladder truck purchased in 2012. It is a 1997 Pierce Arrow 105' Aerial.



Fire Engines

CKFR has two types of front-line fire engines.

We have seven Type I engines. They have a 1,500 gallon per minute pump and 500 gallons of water. Our engines are 36' long and weigh 40,250 pounds. They carry 1,500 feet of attack hose and 1,000 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 eight 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 has two brush trucks, a 2007 Ford F550 Super Duty truck, and a 2019 Ford F550 Super Duty truck. They range from a 240 gallon tank to a 300 gallon tank and a 250 gallons per minute pump. They carry hand tools and hose for fighting brush fires both in District and across the State.



Heavy Duty Rescue

CKFR's heavy rescue vehicle is a 2018 Pierce Arrow-XT rescue vehicle. This vehicle is specially designed to carry tools that make the rescue of citizens during structural or vehicle fires. The specialty equipment that this vehicle carries allows us to cut, chop, lift and support structures and vehicles in order for our Firefighters to rescue citizens.



Marine 51

Marine 51 is a 2011 24' Sealegs Rigid Hull Inflatable boat. It is an amphibious boat that is designed to provide quicker response time and extreme stability. Sealegs amphibious boats have been specifically designed and developed to take all the hassle out of the boat launching and retrieval process, thus saving valuable response time, allowing us to reach our citizens quicker.



Battalion 51

Battalion 51 is a 2018 Ford F-250. This vehicle is equipped with the latest technology and is designed to be a mobile command unit and is operated daily by the battalion chief.



UTV 50

The Gator is a 2017 John Deere all-terrain vehicle. This vehicle is designed to get firefighters to the scene in heavily wooded and grassland areas where regular vehicles cannot go. We use this to put out small brush fires and for remote recues.

2020 Operating and Capital Fund Budgets

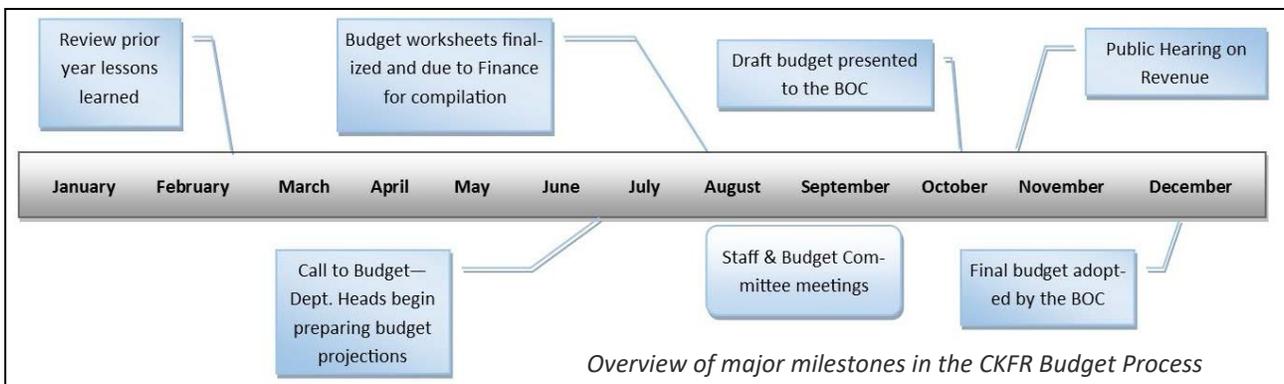
Budget Process Overview

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 its budget for the coming year. In general, these assumptions are conservative in their approach and are estimated based on past, current and projected financial conditions. The main assumptions included in the District's proposed operating and capital budgets, along with major year-to-year budget variances, are described below.

REVENUES AND OTHER INFLOWS

Tax Revenue

Total levy revenues for 2020 are estimated at \$18,346,600 which includes approximately \$14,456,000 and \$3,890,600 from the regular and EMS levies respectively. Regular levy revenue is \$406,000 or nearly three percent higher than the prior year due to the passing of the levy lid lift proposition in 2019. However, overall tax revenue is lower than the prior year because the maintenance and operations levy (M&O) will expire at the end of 2019. The District plans to bank capacity in 2020 by not taking the full six percent increase allowed by the new regular levy limit. Rather, it will only take new constructions estimated at 2.9%.

Total assessed value in 2020 is estimated at \$10,404,155,700 which is an increase of 11.0% over 2019. Regular and EMS levy rates are expected to be \$1.39 and \$0.37 respectively.

Intergovernmental Revenues & GEMT

Intergovernmental revenues – which primarily consist of revenues received from federal and state sources – are projected to be significantly higher than budgeted in 2019. The District expects a total of \$1,423,000 in revenues from the Ground Emergency Medical Transport (GEMT) program which is nearly \$500,000 more than budgeted in 2019. The District also anticipates the receipt of \$636,400 from a FEMA Assistance to Fire Fighters grant (AFG) to reimburse the District's capital apparatus fund for new rehabilitation unit and related equipment purchased in 2019.

Charges for Goods & Services

The District projects a \$93,800 or six percent increase in ambulance transport revenues compared with 2019. The additional revenue will be offset slightly by the elimination of cost recovery billing. No revenue from un-protected parcels (No Man's Land) will be collected in 2020 to accommodate the new state requirements to annex these properties into the fire district.

Other Financing Sources and Appropriation of Ending Fund Balance

Other Financing sources will decrease by \$149,200 in 2020 to just under \$39,500 primarily because all projected retirement payouts will come from the general fund. The budget for insurance recoveries has been increased by \$20,000 due to higher receipts for sick leave buy-backs as allowed by the CBA.

CKFR will appropriate nearly \$2,564,600 in existing general fund balance to balance the 2020 budget. Of this amount \$621,900 in M&O levy overlap funds will be rolled over to purchase medic units and complete seismic work which was identified and approved in the 2019 budget. The remaining amount will be appropriated

from the favorable budget variance which is primarily from the unanticipated GEMT 2017 retroactive Fee for Service /Managed Care (FFS/MC) revenue received in 2019.

EXPENDITURES AND OTHER OUTFLOWS

Personnel Costs

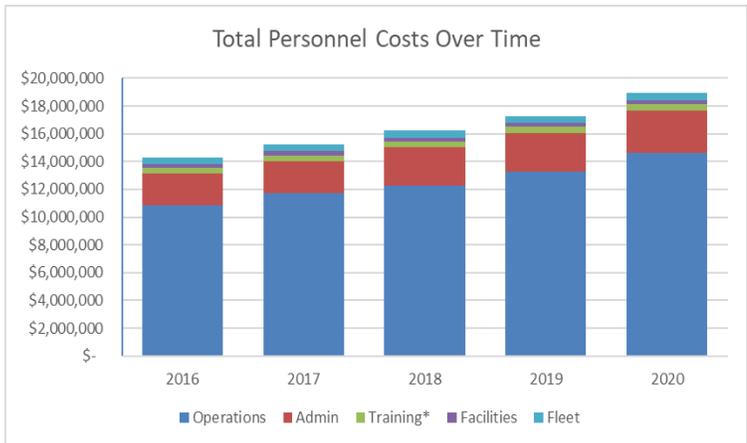
The District expects to add seven additional Firefighter/EMTs in 2020 and also add a new medical officer position to administration.

Total salary and benefits costs in 2020 are estimated at just under \$18,917,000 or roughly 9.6% higher than 2019. The main reason for the increase is the additional Firefighters/EMTs. The budget also denotes a new Assistant Chief and Daytime Medical Officer position in Administration. However, other staffing changes in Operations, Administration and Training limit net new staffing to eight. See the organizational chart for more information.

The District participates in the Washington Fire Commissioners medical plan which does not expect an increase in costs for 2020; however a six percent increase in dental premiums is expected. The total overtime budget has been increased to \$646,400 or 2.3% over the 2019 total.

Position Title (Excludes Temp. Labor, Volunteer & BOC)	2018 Actual	2019 Budget	2020 Budget	Increase (Decrease)
Administration	18.5	18.0	19.0	1.0
Operations	81.0	84.0	91.0	7.0
Public Information	1.0	1.0	1.0	-
Training	2.0	2.0	2.0	-
Facilities	3.0	3.0	3.0	-
Fleet Maintenance	4.0	4.0	4.0	-
Total All Divisions	109.5	112.0	120.0	8.0

*Above: The district will add net eight additional FTE in 2020.
Below: Personnel services costs trends over time.*



Administrative Expenses

Overall costs for administrative services and supplies are projected to increase compared with the 2019 budget primarily because lower projected election and software support costs. This savings has been offset by higher contingency costs. General liability and property insurance costs have also increased significantly by \$29,300 or 29% compared with the 2019 budget.

Election costs are significantly lower as no Board Commissioners are up for election in 2020. The District will run a capital facilities bond initiative at an estimated cost of \$50,000. Costs for legal have been held at 2019 levels while the contingency is approximately 1.9% of total budget expenditures. Software support costs are lower mainly because First Due Size Up costs will be included in the Kitsap 911 contract and from moving to ESO from ePCR (records management software).

Operations

Combined operating service and equipment expenses are anticipated to increase by more than \$27,500 or three percent in the coming year mainly from costs related to outfitting and equipping new Firefighter /EMTs. The wildland program will also see an expansion with \$21,400 in equipment budgeted for 2020.

The Kitsap 911 contract is anticipated to increase by \$12,200 or 5.7% compared with 2019. Roughly \$10,000 of this increase is from First Due Size Up (first responder software) being included in the cost which is a change from last year.

Training

Total costs for internal training, including training staff, will increase by \$50,400 or 7.6% in 2020. Overall internal training and travel costs will decrease by \$41,000 primarily from performing more district training in-house. However, recruit academy costs will increase by \$55,000 to accommodate additional career and volunteer personnel.

Facilities & Fleet

Combined Facilities and Fleet supply and equipment expenditures are expected to remain relatively flat in the coming year. Supply costs are projected to increase by 18.4% in fleet while decreasing significantly in Facilities. Both changes should reflect actual historical usage.

The Fleet division anticipates a \$28,800 increase in general maintenance and supply parts in 2020 due to additional vehicles and previously under estimating costs compared with those actually incurred in 2018 and 2019.

Capital Expenditures and Fund Transfers

The District anticipates spending nearly \$3,926,700 for capital projects during 2020 with \$1,786,000 being paid for from the general fund. Of this amount, nearly \$622,000 will be rolled over from 2019 for two medic units and seismic upgrades funded with the M&O overlap revenues. The capital budget summary provides more information on capital costs.

CKFR plans to transfer \$1,077,100 from the general fund out to other funds in 2020. \$636,400 of this will come from FEMA AFG to reimburse the capital apparatus fund for the rehab unit. An additional \$230,500 will go to the capital apparatus fund per the Capital Apparatus Plan. \$200,000 will be transferred to the capital facilities fund pursuant to the 2020 Budget Directives.

CKFR VOLUNTEER PROGRAM

Central Kitsap Fire and Rescue believes that the proper operation of the District is dependent on services received from its volunteer members.

CKFR currently has over 40 active volunteer members serving the District and anticipates that number to increase to more than 50 by the beginning of 2020.

The District uses a point system to reimburse volunteers for costs incurred while providing service to the district and allocated a total of \$70,000 for this in its 2020 budget.

The District has also budgeted nearly \$79,600 in 2020 for additional cost for testing, staffing software, training, memberships, fire academies and insurance to support its volunteer program.

District Revenues

DISTRICT GENERAL FUND REVENUES

The District anticipates \$25,227,625 in revenues for 2020 including \$2,564,590 in appropriated fund balance. This appropriated balance includes M&O costs carried over from 2019 and \$1,922,430 in favorable budget variances projected for 2019.

Nearly 73% of total revenue is anticipated to come from taxes which is discussed in more detail on the following pages.

The remaining 2020 revenues will come from service charges (including ambulance transports), GEMT, grants and other miscellaneous sources.

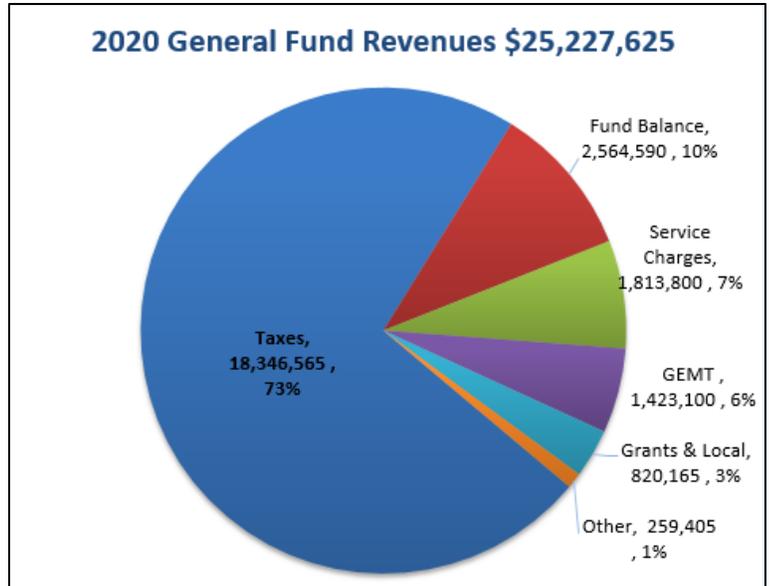


Figure 1: Total 2020 General Fund Revenues

REGULAR TAX LEVY

As shown in the adjacent table, the total estimated regular levy funds to be collected in 2020 is \$14,493,617 which includes \$37,677 in cancelled taxes and refunds.

Cancelled taxes and refunds are allowable taxes that were 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.

2020 Regular Levy Projections	
<i>Highest allowed levy since 1986</i>	\$ 14,055,364
<i>PY Levy (includes new const. & refunds, etc.)</i>	\$ 14,055,364
<i>Estimated Levy Funds Needed</i>	\$ 14,455,940
<i>Projected assessed value</i>	\$ 10,404,155,680
<i>Projected levy rate (per \$1,000 of AV)</i>	\$ 1.389439
<i>Amount added for tax refunds</i>	\$ 37,677
<i>Estimated Total</i>	\$ 14,493,617

The projected levy rate of \$1.39 is \$0.11 less than the prior year's levy rate of \$1.50.

Due to favorable budget variances in 2019 and unplanned receipts from the Ground Emergency Medical Transport (GEMT) program, CKFR has determined it does not need to take the full six percent of the regular levy. Instead, the District has targeted an increase of 2.85% which is an amount roughly the same as projected new construction.

The chart below shows historical actual and estimated district AV through 2020. The orange line shows the levy rate trend which is inversely related to total AV. The maximum regular levy rate the district may charge is \$1.50 per \$1,000 of AV.

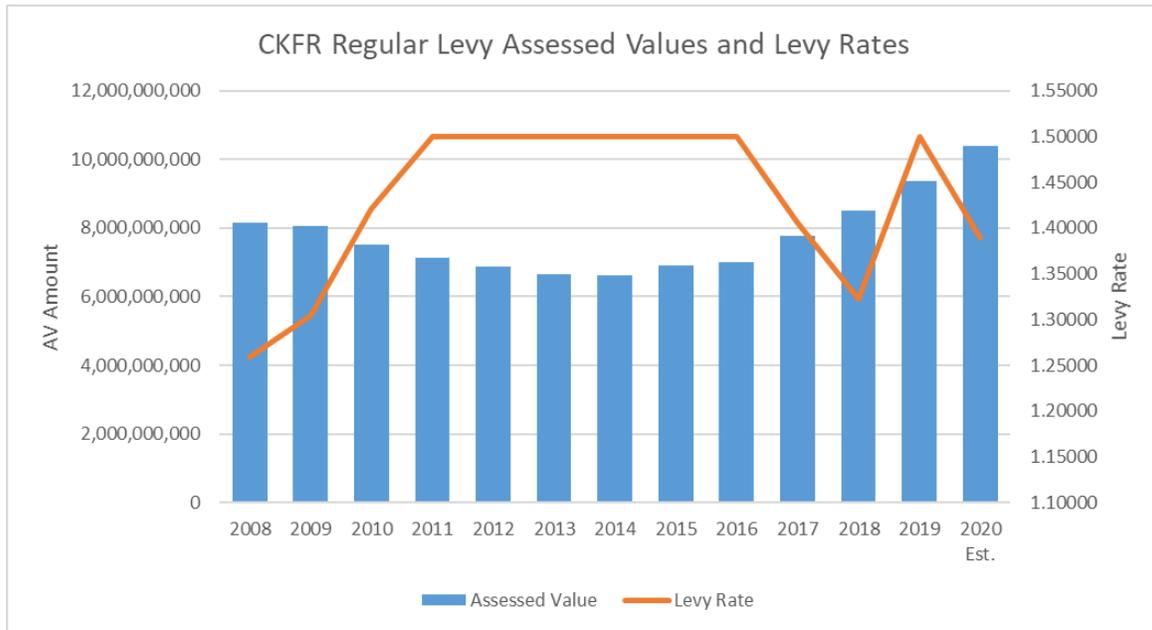


Figure 2: Historical AV compared with regular levy rates.

EMERGENCY MEDICAL SERVICES (EMS) TAX LEVY

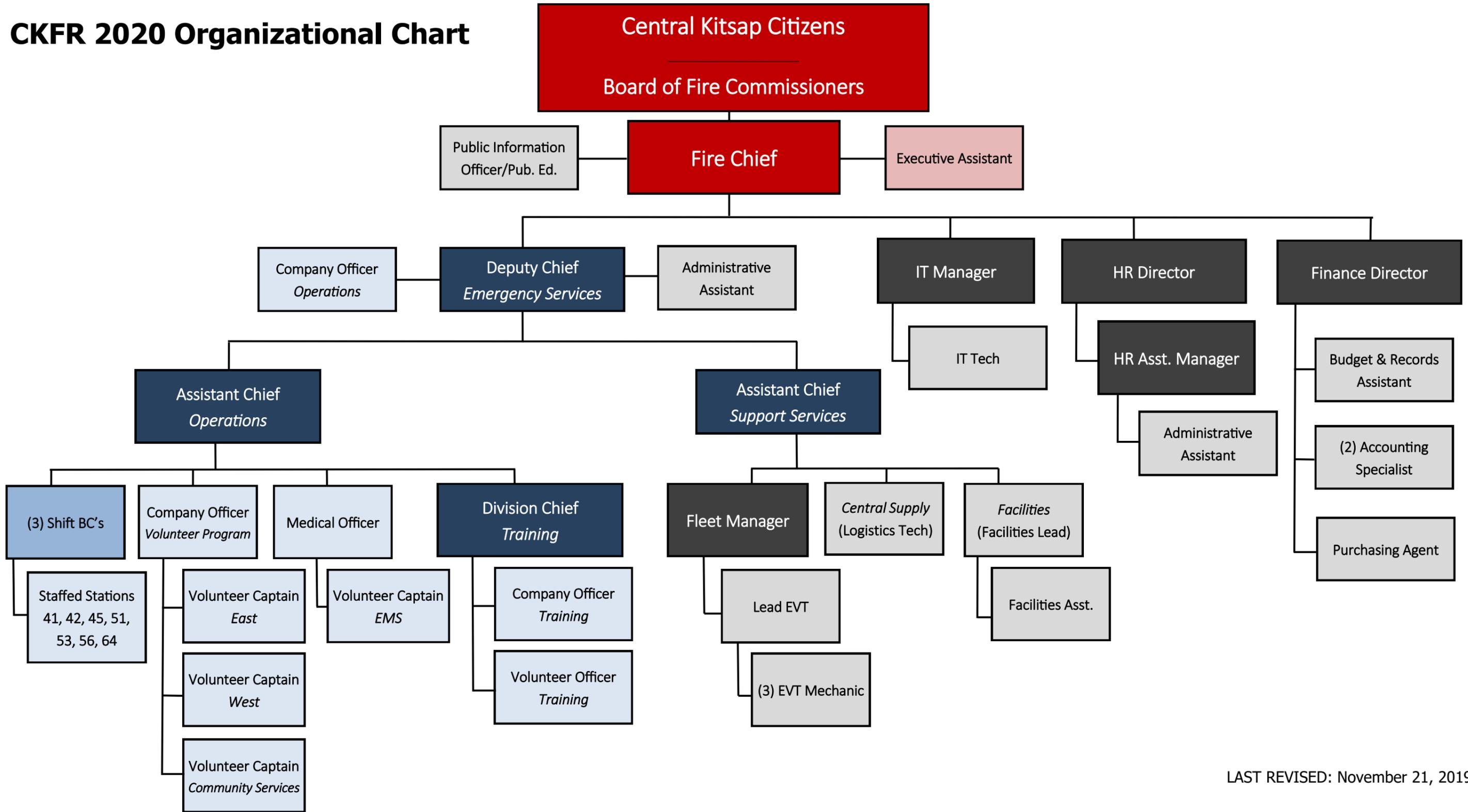
As shown in the table below, the total estimated levy amount for 2020 is \$3,917,207 which includes estimated amounts for new construction, tax refunds and increases in utilities. The base levy of \$3,780,040 reflects a \$27,574 or 0.73483% increase over our prior year's levy.

The projected levy rate of \$0.37 is \$0.13 under the maximum levy rate of \$0.50 per \$1,000 of assessed value.

The total combined increase for both the regular and EMS tax levies (including new construction and tax refunds) over the prior year's actual is \$602,993 or 3.4%.

2020 EMS Levy Projections	
<i>Highest allowed levy since 1986</i>	\$ 3,742,615
<i>PY Levy (includes new const. & refunds, etc.)</i>	\$ 3,752,467
<i>1% Increase to highest allowed levy</i>	\$ 27,573
<i>Amount due to new construction</i>	\$ 110,585
<i>Estimated increase in utilities & AV buffer</i>	\$ 14,730
<i>2020 Estimated Levy Funds</i>	\$ 3,905,355
<i>Projected Assessed Value</i>	\$ 10,435,019,385
<i>Projected Levy Rate</i>	0.374255
<i>Refunds & Canceled Taxes</i>	\$ 11,852
<i>Estimated Total</i>	\$ 3,917,207

CKFR 2020 Organizational Chart



LAST REVISED: November 21, 2019

Operating & Capital Budget Summaries

CENTRAL KITSAP FIRE & RESCUE
2020 GENERAL FUND OPERATING BUDGET

Account	2018 Actual	2019 Budget	2020 Budget	\$ Variance	% Variance	Note
REVENUES & OTHER ADDITIONS						
310 TAXES	\$ 16,732,396	\$ 19,601,405	\$ 18,346,565	\$ (1,254,840)	-6.4%	1
330 INTERGOVERNMENTAL REVENUES	917,522	1,003,900	2,243,265	1,239,365	123.5%	2
340 CHARGES FOR GOODS & SERVICES	1,833,067	1,753,650	1,813,800	60,150	3.4%	3
360 INTEREST & OTHER EARNINGS	202,355	186,720	219,920	33,200	17.8%	
390 OTHER FINANCING SOURCES	118,181	188,650	39,485	(149,165)	-79.1%	4
308 APPROPRIATED FUND BALANCE	173,974	888,200	2,564,590	1,676,390	188.7%	5
TOTAL FUND SOURCES	\$ 19,977,494	\$ 23,622,525	\$ 25,227,625	\$ 1,605,100	6.8%	
EXPENDITURES AND OTHER USES						
10 ADMINISTRATION						
010 ADMIN SALARIES	\$ 2,062,348	\$ 2,000,775	\$ 2,214,385	\$ 213,610	10.7%	6
020 ADMIN BENEFITS	668,951	767,640	796,520	28,880	3.8%	6
030 ADMIN SUPPLIES	19,745	20,700	23,500	2,800	13.5%	
040 ADMIN SERVICES	520,646	1,349,260	1,327,065	(22,195)	-1.6%	7
				-		
TOTAL ADMINISTRATION	3,271,690	4,138,375	4,361,470	223,095	5.4%	
20 OPERATIONS						
210 OPERATIONS SALARIES	9,518,622	10,236,455	11,239,935	1,003,480	9.8%	6
220 OPERATIONS BENEFITS	2,764,391	3,037,900	3,392,270	354,370	10.4%	6
230 OPERATIONS SUPPLIES	466,114	462,910	494,050	31,140	6.7%	8
240 OPERATIONS SERVICES	337,698	390,800	387,225	(3,575)	-0.9%	8
				-		
TOTAL OPERATIONS	13,086,826	14,128,065	15,513,480	1,385,415	9.8%	
30 FIRE PREVENTION						
310 FIRE PREVENTION SALARIES	81,562	81,860	85,660	3,800	4.6%	
320 FIRE PREVENTION BENEFITS	21,176	21,455	32,530	11,075	51.6%	
330 FIRE PREVENTION SUPPLIES	19,149	19,400	20,100	700	3.6%	
340 FIRE PREVENTION SERVICES	3,013	2,080	4,080	2,000	96.2%	
				-		
TOTAL FIRE PREVENTION	124,900	124,795	142,370	17,575	14.1%	
40 TRAINING						
440 TRAINING SERVICES (EXTERNAL)	32,384	35,500	90,500	55,000	154.9%	8
451 TRAINING SALARIES	261,861	279,470	292,020	12,550	4.5%	
452 TRAINING BENEFITS	74,936	81,575	76,205	(5,370)	-6.6%	
453 TRAINING SUPPLIES	9,452	19,900	49,095	29,195	146.7%	8
454 TRAINING SERVICES (INTERNAL)	138,686	246,100	205,165	(40,935)	-16.6%	9
				-		
TOTAL TRAINING	517,319	662,545	712,985	50,440	7.6%	

**CENTRAL KITSAP FIRE & RESCUE
2020 GENERAL FUND OPERATING BUDGET**

Account	2018 Actual	2019 Budget	2020 Budget	\$ Variance	% Variance	Note
50 FACILITIES						
510 FACILITIES SALARIES	183,318	174,625	185,635	11,010	6.3%	
520 FACILITIES BENEFITS	78,930	82,800	83,595	795	1.0%	
530 FACILITIES SUPPLIES	118,915	146,945	126,135	(20,810)	-14.2%	
540 FACILITIES SERVICES	402,983	419,670	398,170	(21,500)	-5.1%	
TOTAL FACILITIES	784,146	824,040	793,535	(30,505)	-3.7%	
60 VEHICLE MAINTENANCE						
610 VEHICLE MAINTENANCE SALARIES	343,250	338,390	360,070	21,680	6.4%	
620 VEHICLE MAINTENANCE BENEFITS	152,895	162,550	158,040	(4,510)	-2.8%	
630 VEHICLE MAINTENANCE SUPPLIES	156,623	172,125	203,715	31,590	18.4%	
640 VEHICLE MAINTENANCE SERVICES	31,370	16,825	25,925	9,100	54.1%	
TOTAL VEHICLE MAINTENANCE	684,138	689,890	747,750	57,860	8.4%	
NON-OPERATING EXPENDITURES						
740 AMBULANCE BILLING SERVICES	73,689	85,000	90,000	5,000	5.9%	
580 NON EXPENDITURES	3,270	2,600	2,900	300	11.5%	
594 CAPITAL EXPENDITURES & TRANSFERS	1,431,516	2,967,215	2,863,135	(104,080)	-3.5%	10
TOTAL NON-OPERATING EXPENDITURES	1,508,475	3,054,815	2,956,035	(98,780)	-3.2%	
TOTAL EXPENDITURES & OTHER USES	\$ 19,977,494	\$ 23,622,525	\$ 25,227,625	\$ 1,605,100	6.8%	
NET SURPLUS (DEFICIT)	-	-	-			

Notes to Major Variance Explanations:

1. Overall tax revenues are reduced due to exclusion of the M&O levy which expired in 2019 and planned banked capacity in 2020.
2. GEMT budgeted higher than in 2019. Also includes a total of \$636,400 in FEMA grant payment for rehab unit.
3. Higher overall transport revenue will be offset slightly by zero cost recovery and no-man's land billing. See budget assumptions.
4. Retirement payouts will not be funded from the liability fund in 2020.
5. Funded primarily from unbudgeted 2019 GEMT revenue. Includes rollover of \$621,900 for medic units and seismic upgrades originally funded with the 2019 M&O levy overlap.
6. Reflects costs for net eight additional FTE. See budget assumptions.
7. Reduced election and software support costs offset by higher insurance costs and contingency.
8. Cost increases primarily reflect equipping and training new FF/EMT positions.
9. Lower costs primarily in operations training due to performing some training in-house.
10. Fewer capital costs compared to 2019 M&O levy overlap.

**CENTRAL KITSAP FIRE AND RESCUE
2020 Capital Budgets**

Fund Activity	Capital Apparatus & Equipment Fund - 305	Capital Facilities Fund -310	Fire Mitigation Fund - 315	Bond Project Fund - 320	Subtotal Capital Funds	General Fund - 001	Total Capital Costs
FUND SOURCES							
Tax Levy Revenue	-	-	-	-	-	2,216,520	2,216,520
Fund Transfers In (Out)	230,500	200,000	-	-	430,500	(430,500)	-
Interest Earned	15,500	77,760	915	2,700	96,875	-	96,875
TOTAL FUND SOURCES	246,000	277,760	915	2,700	527,375	1,786,020	2,313,395
FUND USES							
Fiscal Fees	540	2,715	30	3,595	6,880	-	6,880
Apparatus	-	-	-	-	-	1,360,000	1,360,000
Equipment	-	233,800	-	-	233,800	217,145	450,945
Building and Structure Upgrades	-	1,900,000	-	-	1,900,000	208,875	2,108,875
TOTAL FUND USES*	540	2,136,515	30	3,595	2,140,680	1,786,020	3,926,700

NET INCREASE (DECREASE) IN FUND BALANCE	245,460	(1,858,755)	885	(895)	(1,613,305)
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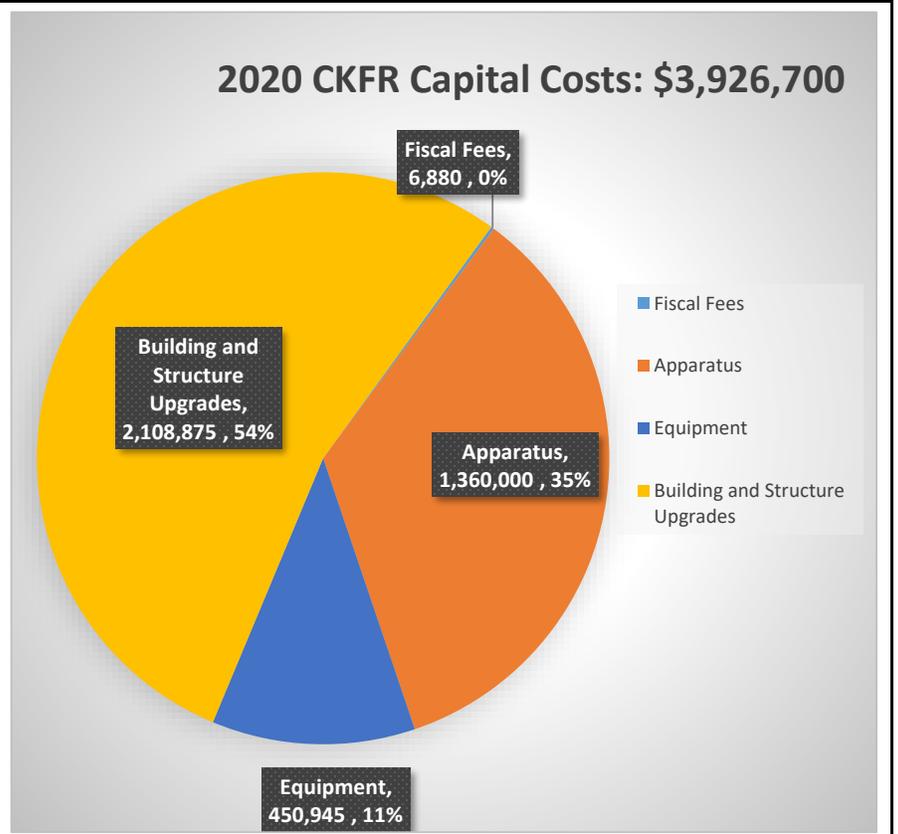
2020 Capital Costs at a Glance

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 2020 capital budget primarily consists of building upgrades, apparatus and equipment purchases and includes \$1.90 million to upgrade the main office building. The office building costs will be shared with the Silverdale Water District and be paid from the facilities fund.

The district also plans to upgrade its fuel dispensary system as well as improve station security with keycard access points. The total estimated cost is \$233,800 and will also be paid from the facilities fund.

Just over \$465,000 will be used from the general fund for general station and IT upgrades along with medical, fleet service and other equipment. The district will also carry over \$621,880 in M&O overlap funds for two medic units and to complete seismic



CENTRAL KITSAP FIRE AND RESCUE
2020 Other Fund Budgets

Fund Activity	General Liability Fund - 002	Technical Rescue ILA Fund - 003	Bond Debt Service Fund - 201	Subtotal Other Funds
FUND SOURCES				
Tax Levy Revenue	\$ -	\$ -	\$ 1,176,395	\$ 1,176,395
Fund Transfers In (Out)	-	-	-	-
Interest Earned	55,100	-	11,400	66,500
Other Revenues & Fees Earned	-	15,000	17,375	32,375
TOTAL FUND SOURCES	55,100	15,000	1,205,170	1,275,270
FUND USES				
Debt Service & Fiscal Fees				
Interest Payments	-	-	24,040	24,040
Principal Payments	-	-	1,448,010	1,448,010
Fiscal and County Fees	1,930	-	630	2,560
Total Debt Service & Fiscal Fees	1,930	-	1,472,680	1,474,610
Capital Expenditures				
Prop Building for Technical Rescue	-	5,000	-	5,000
Total Capital Equipment	-	5,000	-	5,000
Supplies & Equipment				
Supplies for Technical Rescue Program	-	11,500	-	11,500
Total Supplies & Equipment	-	11,500	-	11,500
Training & Travel				
Confined Space, Trench Rescue and Misc. Training	-	25,500	-	25,500
Total Training & Travel	-	25,500	-	25,500
TOTAL FUND USES*	1,930	42,000	1,472,680	1,516,610
NET INCREASE (DECREASE) IN CAPITAL FUND BALANCE	\$ 53,170	\$ (27,000)	\$ (267,510)	\$ (241,340)
FUND BALANCE PROJECTION				
Estimated Beginning Fund Balance	\$ 3,057,395	\$ 102,745	\$ 339,325	\$ 3,499,465
Increase (Decrease) in Fund Balance	53,170	(27,000)	(267,510)	(241,340)
Projected Ending Fund Balance	\$ 3,110,565	\$ 75,745	\$ 71,815	\$ 3,258,125

The "other fund" budget consist of the generally liability fund, the Technical Rescue ILA fund and the bond debt service fund. The liability fund is a reserve established for known and unforeseen liabilities such as retirements. The liability fund's balance is estimated to be \$3.11 million at the end of 2020. The ILA fund was established to track the activity of fire districts participating Kitsap County Technical Rescue program. The debt service fund reflects the last year of activity of principal and interest payments for the district's 2015 fire and life safety bond.

Central Kitsap Fire Rescue

2020 Department Descriptions and Goals

10: Administration

Total FTE: 19 Total Operating Budget: \$4,361,470

The Administration team is responsible for the implementation and management of staff functions and provide all the support functions for the Fire Department. Administration includes Finance, Human Resources, Procurement, and Information Technology.

<i>Division Goal</i>	Key Performance Measurements (KPM)
Executive	
The Fire Chief is responsible for management of the district and oversees all operational and support staff. The Fire Chief reports directly to the Board of Commissioners.	
<i>Vision and direction.</i>	<input type="checkbox"/> Complete “State of the District” presentation. <input type="checkbox"/> Complete four (4) Chiefs Chats per station annually. <input type="checkbox"/> Produce new organizational structure.
<i>Plan, implement and execute a Capital Facilities Bond.</i>	<input type="checkbox"/> Complete a comprehensive Capital Facilities document. <input type="checkbox"/> Build and execute Bond calendar. <input type="checkbox"/> Message Bond prior to election.
<i>Emphasize succession planning.</i>	<input type="checkbox"/> Produce a CKFR master career path document. <input type="checkbox"/> Implement the Leadership Architect program.
Finance	
Finance is responsible for oversight of the district’s financials and other resources. The primary functions include budgeting, payroll, accounts payable, accounts receivable, purchasing, records management, compliance monitoring, and financial reporting.	
<i>Develop and maintain a high-level financial model that projects the District’s financial position out to a minimum of six years.</i>	<input type="checkbox"/> Develop relevant assumptions for major revenue and expenditure categories. <input type="checkbox"/> Create flexibility in the model to allow input of multiple scenarios and potential circumstances. <input type="checkbox"/> Update the model as needed with current expenditure trends and known and/or potential obligations.
<i>Update the District’s Purchasing Procedures.</i>	<input type="checkbox"/> Update content to reflect recent legislative changes in procurement and bid-law. <input type="checkbox"/> Add appropriate language concerning “piggyback” purchases. <input type="checkbox"/> Evaluate and update purchasing limit thresholds by position as appropriate.
<i>Create and maintain desk manuals for established Accounting staff positions.</i>	<input type="checkbox"/> Individual staff to provide information on how to complete major job functions of their respective position. <input type="checkbox"/> Ensure each backup has adequate internal training to successfully complete the task during unexpected turnover. <input type="checkbox"/> Test manuals through actual performance of back-up duties; modify as needed.
<i>Evaluate the feasibility of using electronic records management for the Accounts Receivable/Cash Receipting process; begin implementation if viable.</i>	<input type="checkbox"/> Review current workflows and physical document generation points; identify which documents can be converted and maintained digitally. <input type="checkbox"/> Evaluate future equipment needs and purchase as necessary. <input type="checkbox"/> Begin digitizing cash receipting documents; evaluate using scan and toss policy for historical cash receipting documents.
Human Resources (HR)	
HR is responsible for, but not limited to, the following areas: hiring and retention, employee relations, labor relations, collective bargaining and contract management, legal risk and compliance, and benefit administration.	
<i>Compliant HR recordkeeping.</i>	<input type="checkbox"/> Organize personnel files & file room. <input type="checkbox"/> Purge unnecessary or expired documents. <input type="checkbox"/> Update required documentation/employee information.
<i>Solidify internal HR protocols.</i>	<input type="checkbox"/> Create an effective and efficient HR Manual. <input type="checkbox"/> Meet weekly as a team to ensure continued compliance and evaluate protocols.
<i>Enhance HR/Employee relations.</i>	<input type="checkbox"/> Survey staff on perception, effectiveness, and competence of HR department, use date for growth. <input type="checkbox"/> Create opportunities for professional learning for department administrative staff.
<i>Leadership Competencies.</i>	<input type="checkbox"/> Develop a process for assimilation of core and shared leadership traits. <input type="checkbox"/> Query identified sections of employee base and identify core and shared competencies for Entrance Level Firefighter and all Chief Officer rank.

Central Kitsap Fire Rescue 2020 Department Descriptions and Goals

Information Technology (IT)	
<p>The IT department oversees the installation and maintenance of computer network systems and installs the proper hardware and software necessary to keep the network functioning properly. IT provides technical support to all users within the organization. IT is responsible for putting information security measures in place to keep CKFR's data secure. This includes backing up data, securing applications from malicious intent, and training users to recognize security related issues.</p>	
<i>Improve security.</i>	<input type="checkbox"/> Implement onboarding security training, and continue staff security awareness training. <input type="checkbox"/> Improve IT policies to address security best practices. <input type="checkbox"/> Replace District firewalls and implement redundant horizontal firewalling. <input type="checkbox"/> Implement hard drive encryption on mobile workstations. <input type="checkbox"/> Implement Microsoft Azure Multi Factor Authentication for full-time staff.
<i>Improve infrastructure.</i>	<input type="checkbox"/> Increase server storage capacity. <input type="checkbox"/> Replace all aging tablets and laptops. <input type="checkbox"/> Add mobile phones for all positions. <input type="checkbox"/> Install redundant/backup cellular in all stations.
<i>Improve data resilience.</i>	<input type="checkbox"/> Implement cloud backup. <input type="checkbox"/> Move redundant backup to KPUD Data Center.
<i>Prepare for the future.</i>	<input type="checkbox"/> Investigate 3D printing for Shop and Maintenance. <input type="checkbox"/> Assist in development and design of Admin IT and MPR expansion.
20: Operations Total FTE: 91 Total Operating Budget: \$ 15,513,480	
<p>The Operations department consists of Firefighters, EMT's and Paramedics. These members are trained for all-hazards emergency responses, such as fire suppression, emergency medical response, hazardous materials response, fire prevention, and education.</p>	
<i>Division Goal</i>	Key Performance Measurements (KPM)
<i>Produce a comprehensive Standards of Coverage document.</i>	<input type="checkbox"/> Complete a risk assessment. <input type="checkbox"/> Build a framework for annual compliance. <input type="checkbox"/> Establish measurement tools and data.
<i>Create metrics for analyzing response data for display on dashboards.</i>	<input type="checkbox"/> Analyze TDU effectiveness in Q4 2019. <input type="checkbox"/> Gather data from ESO. <input type="checkbox"/> Build template for display. <input type="checkbox"/> Push information out to all dashboards.
<i>Complete rollout of marketing plan.</i>	<input type="checkbox"/> Ensure all apparatus are properly marked. <input type="checkbox"/> Complete the station signage project. <input type="checkbox"/> Begin process of standardizing uniforms.
<i>Increase daily shift staffing.</i>	<input type="checkbox"/> Train new firefighters to count as staffing by Q3. <input type="checkbox"/> Evaluate impact to minimum staffing. <input type="checkbox"/> Train current firefighters to staff HDR and Ladder.
<i>Continue to evaluate and improve Incident Management.</i>	<input type="checkbox"/> Develop a vehicle for officer evaluation. <input type="checkbox"/> Expand the scope of the training. <input type="checkbox"/> Include mutual aid agencies in CKFR training. <input type="checkbox"/> Develop a process for crew/shift evaluation.
Emergency Medical Services (EMS)	
<i>Implement Quality Assurance and Quality Improvement.</i>	<input type="checkbox"/> EMS Shift Leads collate information gained from Q3 2019 chart reviews to target shortcomings in our reporting system. <input type="checkbox"/> EMS Shift Leads develop and distribute a QA/QI list at the beginning of Q4 2019 to all CKFR responders that address data entry shortcomings for immediate corrective action. <input type="checkbox"/> EMS Shift Leads review and monitor 2020 reports for correct/compliant data entry in ESO.
<i>Review and plan for replacement cardiac monitors.</i>	<input type="checkbox"/> Evaluate mutual aid partners' acquisitions. <input type="checkbox"/> R&D on all appropriate models and develop a recommendation. <input type="checkbox"/> Implement recommendation into 2021 budget.

Central Kitsap Fire Rescue 2020 Department Descriptions and Goals

<i>Improve the quality of content for all assigned training.</i>	<input type="checkbox"/> Integrate training request approvals with assignments to improve assigned training. <input type="checkbox"/> Improve the learning management system to allow personnel to more easily locate training classes and content. <input type="checkbox"/> Modify the LMS to improve line personnel ownership and accountability for quality assigned training.
<i>Improve completion statistics related to assigned training.</i>	<input type="checkbox"/> Make expectations related to assigned training clear and concise. <input type="checkbox"/> Run reports of completed training on a regular basis. <input type="checkbox"/> Publish completion statistics by Shift and Station.
<i>Create a Training Manual and accompanying Task Books.</i>	<input type="checkbox"/> Identify necessary skills and abilities that require a published training standard. <input type="checkbox"/> Establish a committee or work with line staff to establish SME's to create needed IPS's, CPS's, and MPS's. <input type="checkbox"/> Review submitted training standards and follow up to create videos. <input type="checkbox"/> Have the Training CO work directly with line staff to improve and update task books to reflect meaningful qualification standards.

Safety

<i>Work collaboratively with other agencies to develop a countywide rehab policy.</i>	<input type="checkbox"/> Schedule a meeting with interested County agencies. <input type="checkbox"/> Develop a Countywide Rehab policy. <input type="checkbox"/> Implement the agreed upon plan.
<i>Improve organizational safety through the implementation of "Crew Resource Management" philosophy.</i>	<input type="checkbox"/> Identify and adopt curriculum that provides the best practice of CRM philosophy for CKFR and its mission. <input type="checkbox"/> Provide initial training to all management team members including Shift Battalion Chiefs. <input type="checkbox"/> Provide training to all department personnel.
<i>Incorporate statistical information/safety messages into the Dashboard that will assist CKFR personnel in accident prevention.</i>	<input type="checkbox"/> Develop an effective electronic format to deliver safety data and messages via the Dashboard. <input type="checkbox"/> Utilize bi-monthly Safety Committee KRMG reviews to develop safety messages. <input type="checkbox"/> Implement safety messages into the department's dashboard system.
<i>Work with labor to collaboratively develop a comprehensive wellness/fitness program.</i>	<input type="checkbox"/> Identify targets for budget inclusion. <input type="checkbox"/> Implement budgeted items.

50: Facilities

Total FTE: 3 Total Operating Budget \$793,535

Cover all facility maintenance that falls within the scope of our facilities personnel which includes but is not limited to electrical work, painting, equipment repair and maintenance, trouble shooting, roof, exterior and interior maintenance, plumbing, grounds, contracting out applicable work in accordance with current laws and policies, and planning for future buildings and facilities.

Division Goal

Key Performance Measurements (KPM)

<i>Reconfigure Central Supply.</i>	<input type="checkbox"/> Assess and define stock verse order inventory. <input type="checkbox"/> Reduce inventory by 50% and institute "just in time" ordering practices. <input type="checkbox"/> Relocate Central Supply to a more applicable building.
<i>Branding.</i>	<input type="checkbox"/> Replace station signs at 64 and 56. <input type="checkbox"/> Research, procure, and install reader board at 51.
<i>Risk Assessment.</i>	<input type="checkbox"/> Complete a Capital Asset Evaluation for compliance risks. <input type="checkbox"/> ADA and Gender Compliant bathrooms at all facilities.
<i>Maintenance Schedule.</i>	<input type="checkbox"/> Develop a 10-year maintenance and replacement schedule for all capital facilities.

Central Kitsap Fire Rescue 2020 Department Descriptions and Goals

60: Vehicle Maintenance

Total FTE: 4 Total Operating Budget: \$747,750

Provides for the majority of all District vehicle maintenance including preventative maintenance, new vehicle specifications, moderate to major vehicle servicing, fabrication, small tools and equipment maintenance, generator maintenance, budgeting and planning for future vehicle replacement and equipment.

<i>Division Goal</i>	Key Performance Measurements (KPM)
<i>Complete Standard Operating Procedures (SOP's)</i>	<ul style="list-style-type: none"> <input type="checkbox"/> Research SOP requirements. <input type="checkbox"/> Write SOP's for maintenance department and submit for approval. <input type="checkbox"/> Train maintenance personnel and document training. <input type="checkbox"/> Put SOP's into action.
<i>Place 5 new apparatus in service.</i>	<ul style="list-style-type: none"> <input type="checkbox"/> Inspect, both at factory and local before receiving apparatus. <input type="checkbox"/> Set up all compartments with proper equipment. <input type="checkbox"/> Set up the safety and lighting package. <input type="checkbox"/> Install all communication devices.
<i>Establish a business plan for conducting work for other fire departments.</i>	<ul style="list-style-type: none"> <input type="checkbox"/> Determine the need for assistance for other fire departments. <input type="checkbox"/> Determine a marketable rate schedule for outside work. <input type="checkbox"/> Build a business plan for services delivered.
<i>Retrofit vehicle safety back up devices.</i>	<ul style="list-style-type: none"> <input type="checkbox"/> Complete a fleet survey of all missing and applicable modern safety devices related to backing operations. <input type="checkbox"/> Research, purchase, install and train on applicable devices.

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.

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, nonaffiliated 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.

IFSAAC: 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.

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 2 ½" hose and 300' of 1 ¾" 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.