

*Integrity*

*Loyalty*

*Duty*

*Respect*



# CENTRAL KITSAP FIRE & RESCUE

## 2021 OPERATING & CAPITAL BUDGETS



Adopted by the Board of Commissioners  
December 14, 2020





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# FIRE CHIEF'S BUDGET MESSAGE

## 2021 Financial Vision

As we began to emerge from the impacts of COVID-19, we were immediately faced with a historic wildfire season west of the Cascades. Despite some of the challenges we were faced with in 2020, Central Kitsap Fire and Rescue has stayed on track and met these challenges with resiliency and resolve. Our next challenge on the horizon will be meeting the service demands of the unprecedented residential and commercial growth in our community. Central Kitsap Fire and Rescue has always been a good steward of public funds, continuously demonstrating preparedness, performance and planning in every level of the organization. This year's vision will be "meeting our growing community's needs." 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

As we grow, diversity in our workplace provides depth and resiliency within our workforce. 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 modern equipment and apparatus, competitive salaries, comprehensive benefits, and high quality health and wellness services. Through support of our taxpayers and Board of Commissioners, we have steadily added personnel and increased our minimum career staffing levels by 29% since 2017. Augmented with a dedicated cadre of volunteers, we will continue to grow responsibly to meet our community's future needs by ensuring our plans for additional staffing are financially sustainable, while providing the highest level of service possible.

## Challenges to Service

Facilities remain 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, do not meet earthquake standards or fire code, and are not healthy for our first responders due to the lack of effective diesel exhaust removal systems and decontamination areas for infectious diseases. Some stations are located away from population centers, which increases response times for our community. These issues impact the health and safety of our firefighters and community members. Our goal is to renovate, build or replace fire stations to meet this need while reducing impacts to taxpayers to fund these capital projects.

## Looking to the Future

Progressive organizations are routinely faced with the challenge of planning and implementing processes and strategies that will maintain a high level of service through widespread economic downturns. Central Kitsap Fire and Rescue has worked hard to be financially sustainable since the economic downturn. A difficult economy results in increased demands for emergency services. 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 needed by 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, and our commitment to service are on track to meet this goal. We have funded needed apparatus replacement and continue to add emergency personnel as we are able to. The last component is replacing facilities that are no longer safe nor healthy for the community and our firefighters. 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 “meet our growing community’s needs.” In order to best serve our community. Thank you.

Sincerely,

A handwritten signature in blue ink, appearing to be 'JO', with a stylized flourish at the end.

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

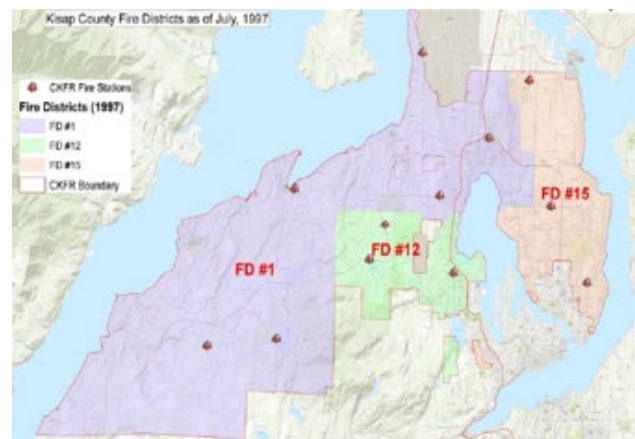
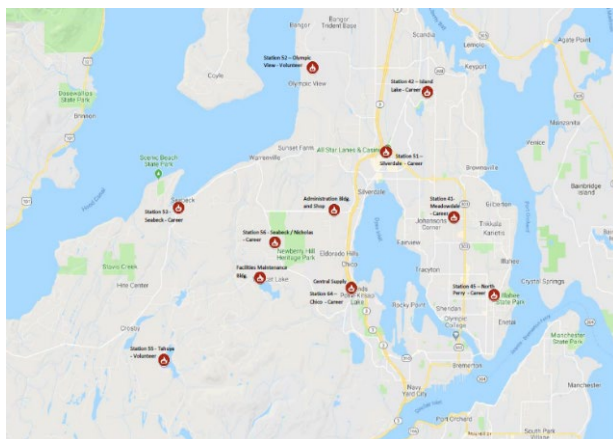
John Oliver became the Fire Chief of Central Kitsap Fire and Rescue on December 19, 2018. John’s fire service career began in 1984 as a volunteer firefighter and in 1989 he was hired as a Firefighter/Public Safety Officer in Grants Pass, Oregon. In 1994, he became a Firefighter/Paramedic with the second 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

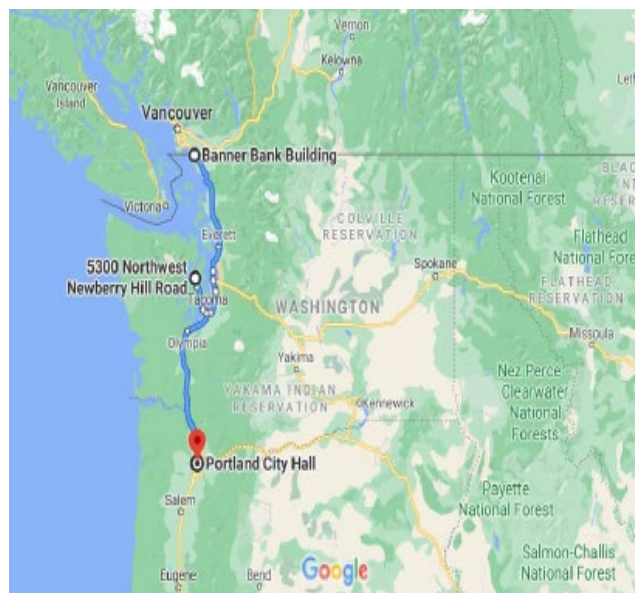
Central Kitsap Fire & Rescue (CKFR), located in the central portion of the County, is one of the largest fire service providers in Kitsap County. Within its boundaries and contracted areas CKFR provides Fire and Emergency Medical Services (EMS) response to approximately 115 square miles of land and serves a population of more than 72,000 citizens. In addition, CKFR is the County's fastest growing fire agency as a result of a series of mergers, consolidations and contracts for fire and EMS protection services. Because of its peninsula type layout, CKFR has 40 miles of tidal waterfront with adjacent saltwater area plus numerous small lakes and ponds. The area is experiencing a steady but rapid growth rate. The economy is stable, generally because of the diversification of its economic base. The District proudly serves communities of varying sizes and character, including: Silverdale, Olympic View, Seabeck, Lake Symington, Lake Tahuya, Island Lake, Ridgetop, Crosby, Hintzville, Holly, Brownsville, Gilberton, Meadowdale, North Perry, Illahee, Tracyton, Chico, Wildcat Lake, Kitsap Lake, and Erlands Point.



By the time of the District's formation in 1942, the land within District boundaries was largely farmland and forested parcels, but has evolved to become a bedroom community for nearby employers. The District is now a consolidated version of prior mergers with other fire districts including: District 9 (East Bremerton), District 11 (Tracyton), District 12 (Chico area) and District 15 (Brownsville).

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

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



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



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

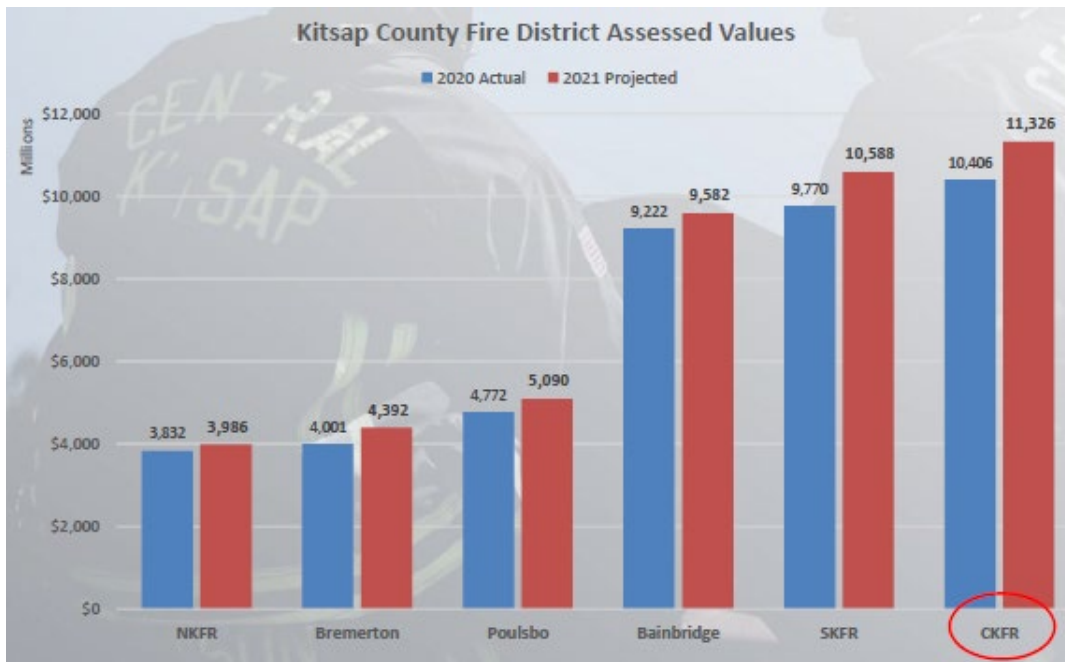
District	Permit #	Project Name	Type	# of Multi Family Units	Total # of Lots
Central	18-02430	Cascadia Senior Living Community	Multi Family	40	-
Central	18-00731	Silverview Apartments	Multi Family	160	-
Central	18-01774	The Preserve at Illahee Springs-Phase	SFR Custom		152
Central	18-01898A1	Bennet's Addition Phase 1	SFR Custom & SFR Basic		30
Central	19-03869	Bennet's Addition Phase 2			44
Central	19-01266	Cascade Court			34
Central	14-03706	Lupine Lane			20
Central	19-01333	Minder Meadows			20
Central	18-01817	Monarch Ridge			35
Central	16-03036	Settler's Field	SFR Basic		53
Central	18-00278	Shadowhawk			52
Central	16-02179	Silver Street Estates			21
Central	17-01040	Silverthorne	SFR Custom & SFR Basic		46
Central	18-01585	Snowberry Townhomes			21
Central	17-04904	Sterling Hills Estates Phase 3			74
Central	18-00323	The Ridges			33
Central	18-04587	Tracyton Greens			19
Central	16-05651	Valley View Estates (formerly Steele Cr	SFR Basic		51
Central	19-02353	Woodbridge Crossing Phase 3			46
Central	20-01380	Eldorado			500
Central	19-05056	Goldleaf			14
Central	20-01731	Hillsdale Preliminary Plat			30

**1,295**



Anticipated assessed value growth in the District for the 2021 tax collection year is expected to exceed other local jurisdictions.

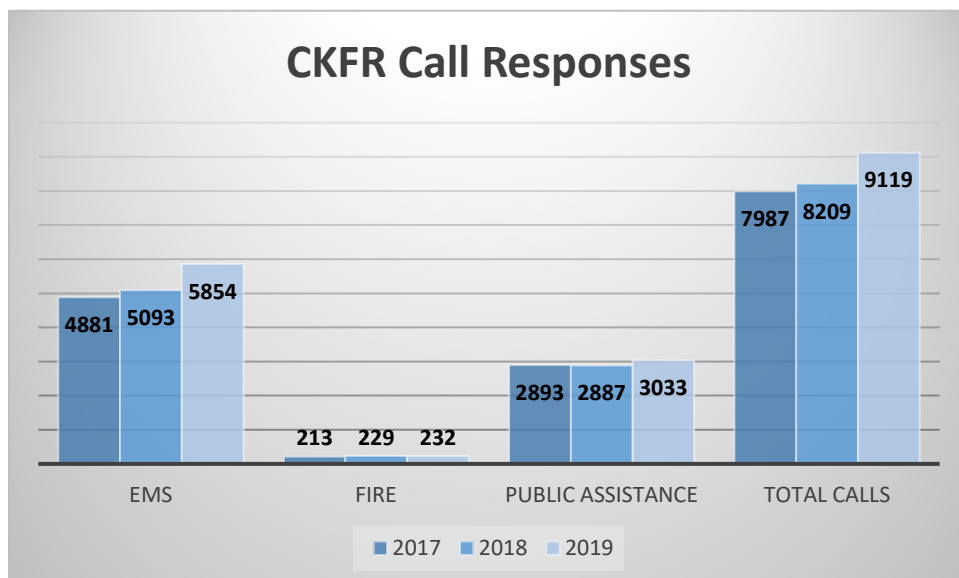
## Tax Revenues – Assessed Values



CKFR staffs apparatus with two (2) career firefighters. The District uses a response matrix that sends the most appropriate unit(s) to every emergency. For most incidents, the District sends out four (4) cross-trained responders. For example, when responding to a medical incident, CKFR will send either a Basic Life Support (BLS) or Advanced Life Support (ALS) ambulance or a fire apparatus. The fire apparatus is used to provide additional personnel for assistance with patient care and with moving the patient to the ambulance.

As illustrated in the table below, in 2019 there were a total of 9,119 calls with 5,854 of them being EMS related, 232 of them being Fire incidents, and 3,033 being Public Assistance.

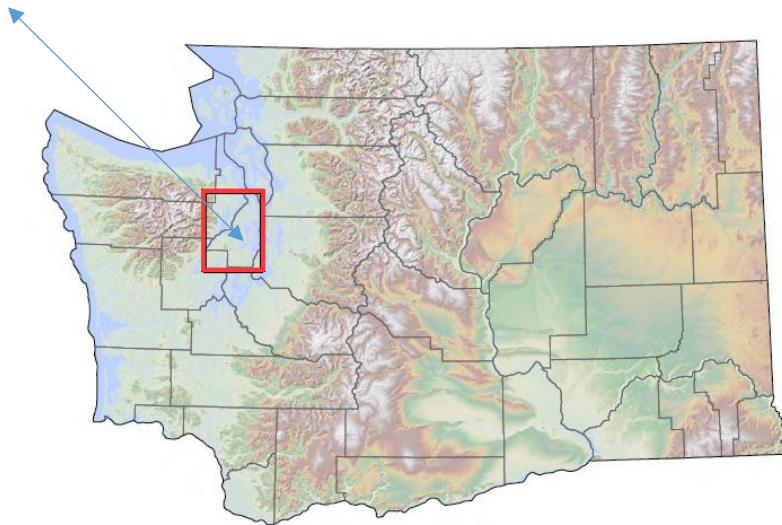
### Number of Calls per Year



# 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 in 2018	270,100	7,535,591
Population in 2015	251,143	6,724,540
Percent Change, 2010 – 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 2018 compared to 15.4 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 2018, females made up 48.9 percent of the population compared to 50.0 percent for the state.

Kitsap County showed less diversity in 2018 than did the state in all racial/ethnic categories including American Indians and Alaskan Natives, who accounted for 1.7 percent of the population in the county.

## Demographics

	Kitsap County	Washington state
<b>Population by age, 2017</b>		
Under 5 years old	5.8%	6.1%
Under 18 years old	20.5%	22.1%
65 years and older	17.8%	15.4%
<b>Females, 2017</b>	48.9%	50.0%
<b>Race/ethnicity, 2017</b>		
White	82.6%	78.9%
Black	3.1%	4.3%
American Indian, Alaskan Native	1.7%	1.9%
Asian, Native Hawaiian, other Pacific Islander	6.5%	10.1%
Hispanic or Latino, any race	8.0%	12.9%

## Educational attainment

Most Kitsap County residents age 25 and older (94.4 percent) were high school graduates, which compares favorably with 91.1 percent of Washington State's residents and 87.7 percent of U.S. residents in the period 2014 to 2018.

Those with a bachelor's degree or higher made up 32.2 percent of Kitsap County residents age 25 and older compared to 35.3 percent of state residents and 3 percent of U.S. residents during the same period.

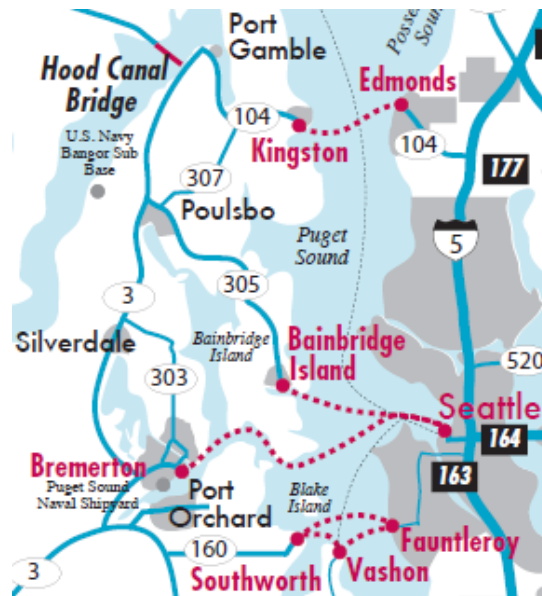
(Source: U.S. Census Bureau Quick Facts)

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

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





Port Orchard was selected in the 1880s as a ship repair facility nearer to the open Pacific Ocean. The U.S. Navy established the Puget Sound Naval Shipyard in 1891, which soon became a magnet for other businesses and workers. During other periods of conflict, military installations dotted the coastline of the county, including Fort Ward on Bainbridge Island. Today spending by the Department of Defense, including U.S. Navy centers at Bremerton, Keyport and Bangor, continues to dominate the economy of the county as demonstrated by an annual military and defense payroll in excess of \$1.5 billion.

## Labor Force and Unemployment

(Source: Employment Security Department)

In 2019, the civilian labor force averaged 128,363, higher than the 2018 level of 122,885. On an annual average basis, there has been yearly increases in the labor force since 2014, another indicator of a healthy job market.

In 2019, the county unemployment rate was 4.8 percent compared to 4.6 percent in 2018. The over-the-year decrease in the rate can be attributed to an increase of nearly 5,000 in the labor force. The unemployment rate should 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 95,400 nonfarm jobs in the county in 2019 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 2019 total of 33,800 jobs. Of that total, 20,100 was federal government employment. The second largest group was local government, with 11,700 jobs.

The District's major employers are Covid-19 resilient such as, Native American tribes, the hospital, naval installations and shipyard. These enterprises have not shut down during the Covid-19 crises and this impact is reflected in Kitsap County's low unemployment rate.

Washington State Resident Civilian Labor Force and Employment  
As of November 2020

County	Civilian Labor Force	Employment	Unemployment	Unemployment Rate
King	1,261,238	1,207,326	53,912	4.3%
Kitsap	129,735	121,931	7,804	6.0%
Mason	23,995	21,907	2,088	8.7%
Pierce	439,691	406,517	33,174	7.5%
Snohomish	430,142	409,366	20,776	4.8%
Thurston	142,323	133,341	8,982	6.3%
Whatcom	115,516	107,383	8,133	7.0%

SOURCE: WA Employment Security Department/LMEA; U.S. Bureau of Labor Statistics

# CKFR HISTORY

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

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



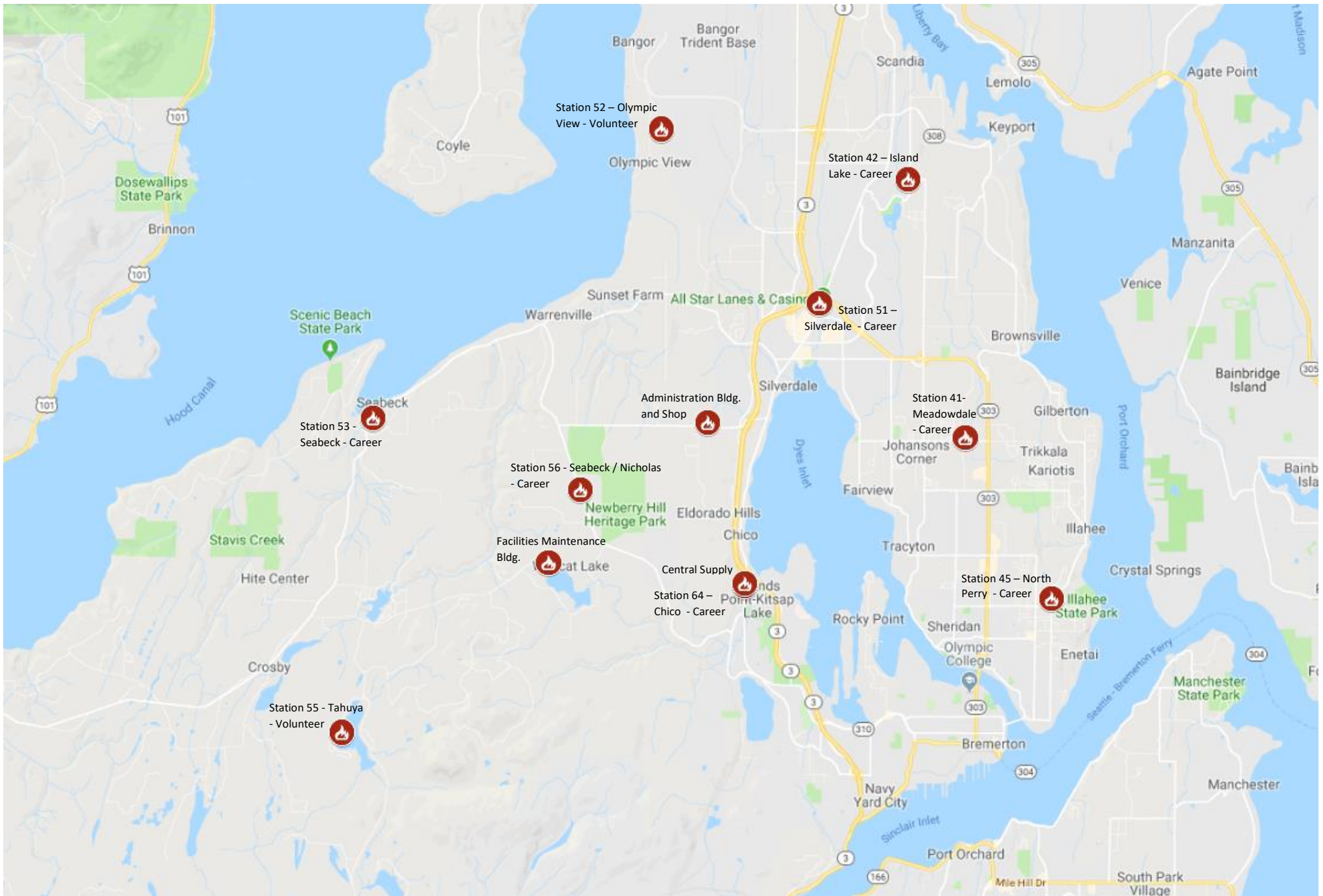
From the early 1940s to 1960s, a total of 19 Fire Districts were established within Kitsap County. As years passed, small communities such as Seabeck and Olympic View, which had formally created their own Fire Districts, became a part of Fire District No. 1.

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				

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

In 1977, Tracyton Fire District #11 merged with Brownsville Fire District #15 and a new facility was built with Trident impact funds from the federal government in the Meadowdale area. They continued to be known as Fire District #15. In 1989, North Perry Fire District #9 merged with District #15; and in 1999, Fire District #15 merged with District #1 and became Central Kitsap Fire and Rescue (CKFR). On January 1, 2003 Kitsap County Fire Protection District #12 (itself a product of mergers between Districts #13 and #16) officially merged with CKFR, bringing the total protected area to 115 square miles and serving an estimated population of over 71,000.





## CKFR SERVICE AREA MAP



# DISTRICT ASSETS - FACILITIES

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

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

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

During 2016/2017, a remodel at the jointly-owned Administrative Building provided additional office space capacity to meet growing needs of the organization. County EMS Staff currently occupies a multi-purpose room at our Seabeck Fire Station 56 located on Seabeck Hwy.

In November, Central Kitsap voters approved a \$58.3 million bond to improve its fire stations for the health and safety of the community and its firefighters. The projected cost is approximately \$96 for the owner of a \$300,000 home. The 20-year bond will fund the community's emergency facility needs for the next 60 years and passed with almost 73 percent approval. Please see the district's full [Capital Facilities Plan](#) for more information.



## Meadowdale Community Fire Station

7600 Old Military Road NE  
Bremerton, WA 98311

### Built in 1979 – Station 41

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



### Island Lake Community Fire Station

14061 Central Valley Road NW  
Poulsbo, WA 98370

Built in 1999 – Station 42

Engine 42, Engine 40, Aid 42, Rehab 41



### North Perry Community Fire Station

3725 Trenton Ave NE  
Bremerton, WA 98310

Built in 1965 – Station 45

Engine 45, Aid 45

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



### Silverdale Community Fire Station

10955 Silverdale Way NW  
Silverdale, WA 98383

Built in 1979 – Station 51

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



### Olympic View Community Fire Station

15393 Olympic View Road NW  
Silverdale, WA 98383

Built in 1963 – Station 52

Engine 52



### Seabeck Community Fire Station

15543 Seabeck Hwy NW  
Seabeck, WA 98380

*Built in 1963 – Station 53*

Engine 53, Tender 53, Aid 50



### Hintzville Community Fire Station

18237 NW Hintzville Road  
Bremerton, WA 98312

*Built in 1978 – Station 54*

Rescue



### Lake Tahuyeh Community Fire Station

314 Kingsway NW  
Bremerton, WA 98312

*Built in 1973 – Station 55*

Engine 55, Tender 55



### Seabeck / Nicholas Community Fire Station

6470 Seabeck Hwy NW  
Bremerton, WA 98312

*Built in 1998 – Station 56*

Engine 56, Tender 56, Medic 56, Aid 56,  
Brush 56, UTV 50





## Chico Community Fire Station

4065 Chico Way  
Bremerton, WA 98312

Built in 1999 – Station 64

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



## Water Tender

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



## Brush Truck

CKFR's 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 rescues.



### Rehab 41

Rehab 41 is a 2020 Freightliner M2. It weighs over 28,000 lbs. and is 33' long and 10.5' tall. It has a light tower called the Night Scan that can rotate 360 degrees. It has a lavatory, an air compressor station and can store multiple SCBA bottles for change outs. There is storage for food and drinks to help with nourishment and rehydration when needed.



# 2021 OPERATING AND CAPITAL FUND BUDGETS

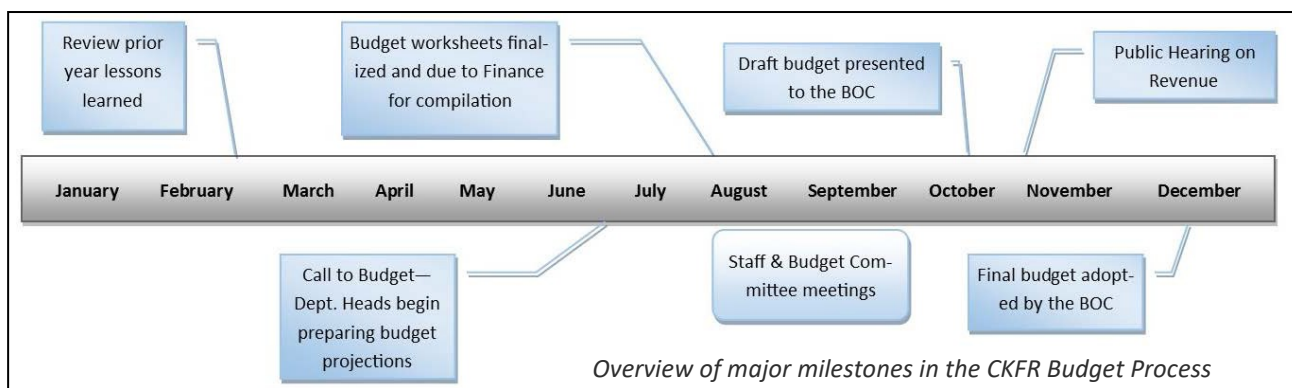
## BUDGET PROCESS OVERVIEW

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 30<sup>th</sup>.

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



## BASICS 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

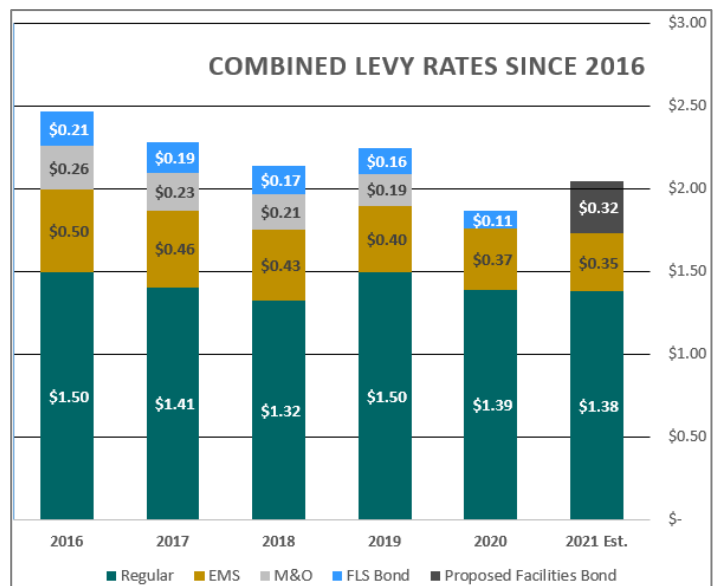
### Tax Revenue

Total regular and EMS levy revenues for 2021 are estimated at \$19,683,400 which includes approximately \$15,664,200 and \$4,018,700 from the regular and EMS levies respectively.

Regular levy revenue is projected to be \$1,208,200 or more than eight percent higher than the prior year and overall tax revenue is estimated at \$1,336,800 or seven percent higher than in 2020.

Total assessed value for the regular levy in 2021 is estimated at \$11,331,946,900 which is an increase of nine percent over 2020. Amounts for new construction are estimated to be 43% lower compared with 2020 actual likely due to in part to the impact of COVID-19. Based on current projections, regular and EMS levy rates are expected to be \$1.38 and \$0.35 per \$1,000 of assessed value respectively.

The 2021 capital facilities bond will be a "level levy" issuance which means the levy rate should be consistent and no more than \$0.32 for the life of the bond. This method is different from a "level debt" issuance where the levy rate will rise and fall inversely to the assessed value.



### Intergovernmental Revenues & GEMT

Intergovernmental revenues – which primarily consist of revenues received from federal and state sources – are projected to be lower than the amount budgeted for 2020 by \$746,800 or 33.3%. The district sought \$636,400 in FEMA grant revenue in 2020, but is not anticipating the same request in 2021.

The district has also conservatively lowered its budget projection for Ground Emergency Medical Transport (GEMT) program revenue by nearly eight percent or \$110,000 based on 2020 revenue trends.

### Charges for Goods & Services

Total charges for goods and services – which include fees for school and state park fire protection services, mobilizations, fleet services and ambulance transport fees – are projected to increase by nearly \$72,200 or

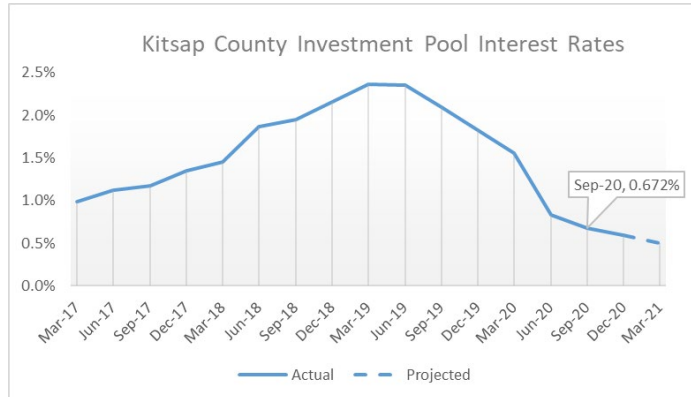
four percent in 2021. This is primarily from increased wildland fire mobilization responses which have increased by \$63,000 or 170% compared with the 2020 budget due to additional mobilization responses.

While the district does not plan on increasing its medic transport fees in 2021, a two percent revenue increase is projected from slightly higher transport volume.

Combined parts and service revenue from fleet repairs provided to other governmental agencies is expected to decrease in 2021 by \$23,800 or 73% as the district lowered estimates for external agency repairs to approximately 50 hours in the coming year.

### Other Sources and Appropriated of Fund Balance

Revenues from interest and other sources will decrease by a net of \$56,600 primarily from lower projected interest earnings. The accompanying chart shows how interest rates have fallen dramatically since March of 2019. The district also anticipates lower booth rentals from Kid's Day and is not currently expected to receive a Medic One Foundation grant in 2020.



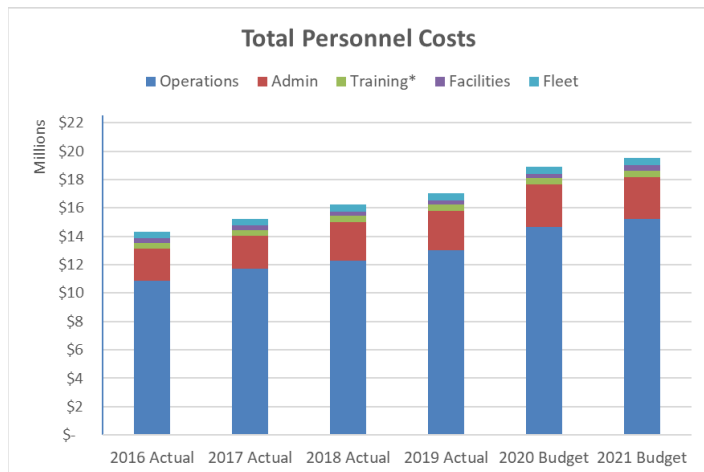
CKFR will appropriate just over \$1,385,200 from the general fund to balance the 2021 budget.

This one-time source of revenue is based on the projected favorable 2020 budget variance which is primarily from the impact of cost reduction measures, including a hiring freeze, brought on by COVID-19.

## EXPENDITURES AND OTHER OUTFLOWS

### Salary and Benefits Costs

In 2021 personnel costs are expected to make up almost 80% of the total general fund budget and nearly 85% of the operating budget. The district expects to add a net of three positions in operations in 2021 and one net additional administration staff to bring total budgeted full-time equivalents (FTEs) to 125 for the year. Changes in administration staffing will help facilitate bond construction and salary costs for a new Assistant Chief and Assistant Manager will be allocated between the bond projects fund and general fund by 90% and 10% respectively.



Total salary and benefits costs in 2021 are estimated at \$19,802,400 with \$19,493,100 allocated to the general fund and \$309,300 being expensed to the bond. Costs to the general fund will increase by three percent primarily from the additional line staffing in operations. The district expects medical premiums to remain static for 2021 and projects a slight decrease in dental premiums. Total overtime costs are budgeted

to increase by \$60,400 or nine percent. However, this includes a significant increase in projected mobilization overtime which is reimbursable. The district has included \$30,000 for temporary labor for 2021 to support fleet and other programs. See the FTE schedule and organizational chart for more information on personnel and positions.

### **Administrative Expenses**

Overall administrative expenses are projected to increase by \$197,100 or nearly four and a half percent compared with the 2020 budget. A decrease in salaries and benefits costs from a shift in fleet staffing will be offset primarily from a significant increase in election costs. The district is projecting \$220,000 in costs relating to an EMS levy lift initiative and Commissioner Elections in 2021.

Additionally, the district projects additional consulting costs and much higher liability and property insurance premiums for the coming year which have continued to increase dramatically. We anticipate an increase of nearly \$32,000 or 25% for insurance costs in 2021.

### **Operations**

Operational expenses reflect the direct costs of providing fire and ambulatory services to the community. Operations salary and benefits costs are projected to increase by \$577,200 or four percent due to the additional staffing discussed above. Combined operating service and equipment expenses are anticipated to increase by nearly \$86,200 or 10% in the coming year mainly from costs related to outfitting and equipping new Firefighter/EMTs, program initiatives and increased medical supply costs.

While the district reduced its wellness consulting budget for the year, SCBA program costs are expected to increase by nearly \$18,700 due to necessary compressor maintenance and hydro testing. Bunker gear repair costs are also projected to increase.

### **Training**

Overall, training costs are projected to decrease by \$10,400 or one and one-half percent primarily from lower academy costs compared with the 2020 budget. However, training for operations staff and tuition reimbursements are projected to increase during the year. See the sidebar on the following page for more information on the training division.

### **Facilities**

Salary and benefits cost in the Facilities department will remain largely flat during the year. A significant contingency for service costs has been included to complete necessary station maintenance including flooring upgrades, roofing and garage door repairs and hard surface repairs that cannot be deferred.

### **Vehicle Maintenance**

Direct fleet division expenses will increase by \$41,200 as the district shifts its fleet staffing model to three EVT-3s, with one being lead, one mechanic and one logistic technician. Lower overall supply costs will be offset by higher anticipated external contract costs. Please see the FTE schedule and organizational chart for more information on staffing.

## Capital Expenditures

With the inclusion of anticipated capital facility bond related expenditures, the district has budgeted just over \$10,455,700 in capital related projects during the year. However, the portion paid from the general fund will actually decrease significantly to just \$869,000 compared with 2020. The reason for this proportional decrease is that the district will not be purchasing fire apparatus in 2021.

Other major capital expenditures include \$1,500,000 for administration building remodel costs, \$200,000 for earthquake upgrades, \$450,000 to replace the existing training tower and \$60,000 for a new security card system upgrade that was not completed in 2020. These costs will be paid from the capital facilities fund. Additionally, the district plans to make progress on the building the Anderson Hill and Lake Symington stations as outlined in the capital facilities plan. Please see the capital budget for more information.

## Fund Transfers Out

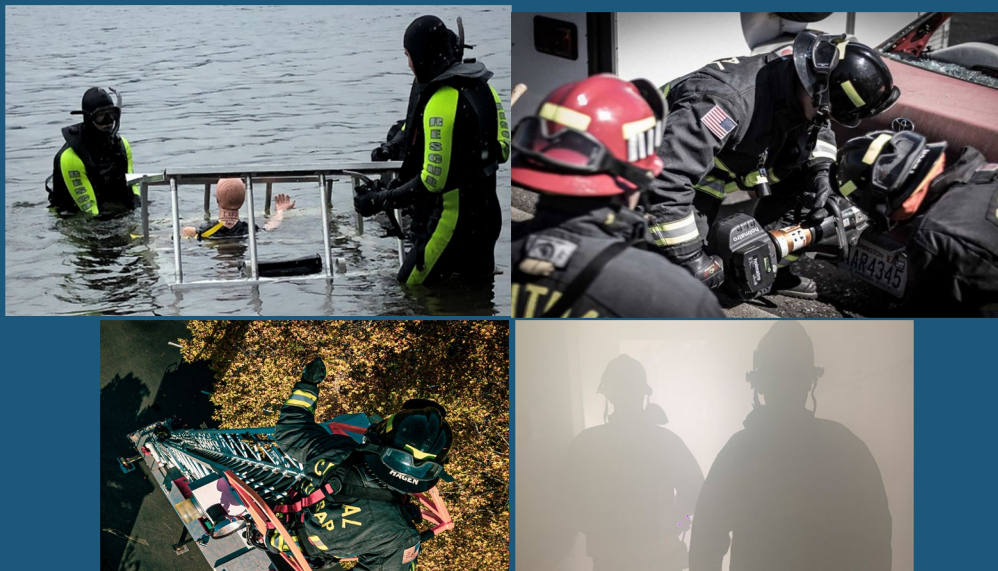
Due to no anticipated grant receipts, transfers out will decrease significantly in 2021. The only fund transfers budgeted are \$200,000 and \$240,750 in contingent transfers to the capital facilities and apparatus funds respectively.

### A Closer Look at the CKFR Training Division

At CKFR, we believe that every day is a training day. In addition to the daily training on fire suppression, rescue, emergency medical services, fire prevention, leadership, and safety, CKFR's Training Division is preparing for large multi-company training in 2021.

These will include Rescue Systems I, Stabilization and Extrication at Bremerton Training Center, and Pump Operator Academy.

In order to deliver on CKFR's mission of preserving and protecting life, property, and the environment, CKFR's Training Division is committed to preparing and equipping our personnel with the best training possible.



# A CLOSER LOOK AT LEVY REVENUES

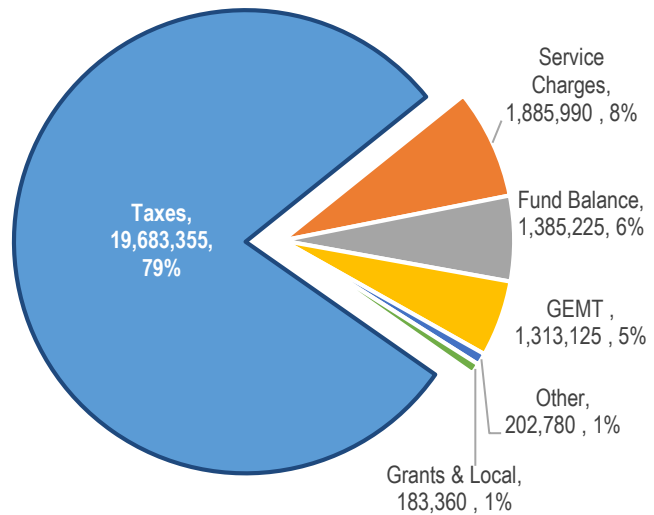
*This section takes a closer look at the district's 2021 budgeted revenue sources received from levies.*

## GENERAL FUND LEVIES

The district anticipates total 2021 general fund revenues to be \$24,653,835 which is a \$573,790 or 2.3% decrease compared with the 2020 budget. Nearly eighty percent of revenues will come from the combined EMS and regular property tax levy. Service charges, appropriated fund balance and GEMT receipts will make up eight, six and five percent of the remaining revenues respectively.

The remaining two percent of anticipated revenues will come from intergovernmental, interest earnings and other miscellaneous sources. The appropriated fund balance will come mainly from favorable budget 2020 variances largely due to hiring and other delays caused by COVID-19.

**Budgeted General Fund Revenue Sources**



## Regular Levy

The district anticipates the total regular levy receipts in the coming year to be as shown in table 1. The total amount includes \$109,865 in tax refunds, and canceled taxes which are allowable taxes extended to the tax roll, but canceled prior to collection.

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. However, the budget conservatively omits these as actual receipt is uncertain. The total revenue amount also includes nearly \$41,900 in annexations which is primarily from unprotected (no man's land) parcels.

*Table 1: Regular Levy Revenues*

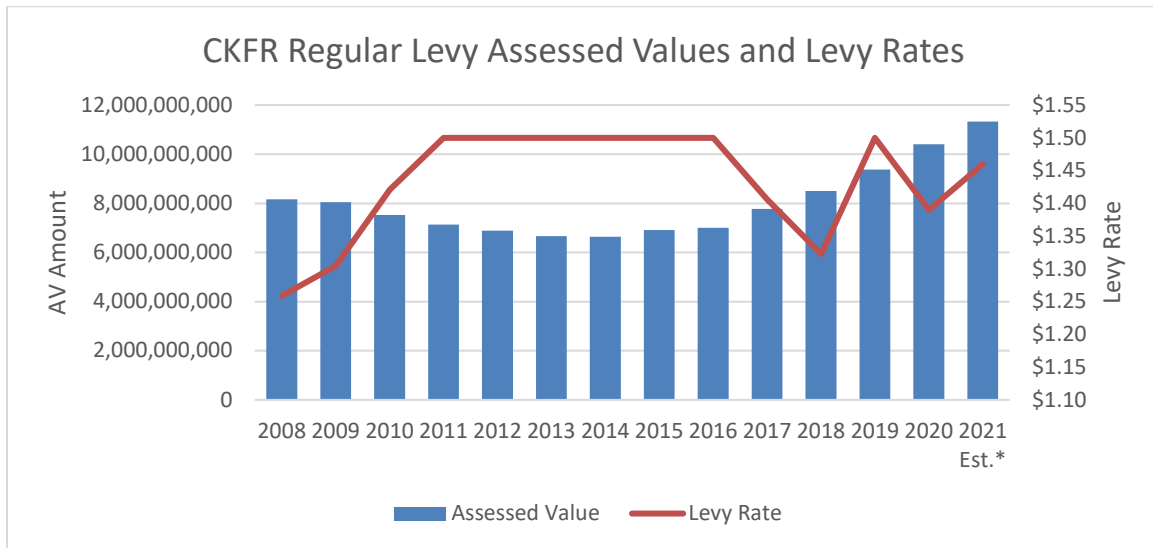
2021 Regular Levy Revenue Projections	
Projected assessed value	\$ 11,331,946,925
Highest allowed levy since 1986	15,314,126
PY Levy (includes new const. & refunds, etc.)	14,493,616
Base Levy Amount	15,622,280
Amount added for annexations	41,889
Projected levy rate (per \$1,000 of AV)	1.382880
Amount added for tax refunds	109,865
<b>Estimated Total Revenue</b>	<b>\$ 15,774,034</b>

The district anticipates a regular levy rate of approximately \$1.38 or \$0.12 less than the maximum rate of \$1.50 per \$1,000 of assessed value. While the regular levy revenue will be \$890,100 or 6.14% higher than in



2020, excluding new construction, the levy rate will be nearly \$0.01 lower due to nearly nine percent annual growth in assessed value. New construction is estimated to be at \$238,565 or roughly 42.6% less than received in 2020.

The chart below shows historical actual and estimated district AV through 2021. The orange line shows the levy rate trend which is inversely related to assessed value.



### Emergency Medical Services (EMS) Levy

District EMS levy revenues are projected to be \$4,048,408 in 2021 which includes \$29,722 for refunds and cancelled taxes. Here again, the budget conservatively omits the amount added for tax refunds as actual receipt if this revenue is uncertain.

The total EMS levy revenue amount also includes nearly \$10,130 in annexations which is primarily from unprotected (no man's land) parcels. The projected levy rate is \$0.35 or \$0.03 below the 2020 rate and a \$0.15 below the maximum rate of \$0.50.

Table 2: EMS Levy Revenues

2021 Regular Levy Projections	
Projected assessed value	\$ 11,364,219,795
Highest allowed levy since 1986	3,890,624
PY Levy (includes new const. & refunds, etc.)	3,902,476
Base Levy Amount*	4,008,559
Amount added for annexations	10,127
Projected levy rate (per \$1,000 of AV)	0.35374
Amount added for tax refunds	29,722
<b>Estimated Total Revenue</b>	<b>\$ 4,048,408</b>
*Includes estimated \$5,000 for utilities and \$9,984 to absorb AV increases.	

## CAPITAL FACILITIES BOND LEVY

In November 2020, Kitsap County voters approved a 20-year, \$58.3 million Capital Facilities Bond. Central Kitsap Fire & Rescue's Capital Facilities Plan calls for seismic reinforcement of fire stations 64, 56, and 42, replacing fire stations 51 and 45 on their current properties, the interior renovation of fire station 41, replacing fire stations 52 and 53 on new properties, and the addition of new fire station 57 close to Lake Symington. As the greater Silverdale area has continued to grow westward, this area of the District has



naturally increased in its number of calls for service. This plan includes incidental costs incurred in connection with carrying out and accomplishing these capital improvements and are determined necessary and advisable by the Board of Commissioners.

Debt service for the facilities bond is projected to be \$0.32 per \$1,000 of assessed property value (or no more than \$96 per year for the owner of a \$300,000 home). The bond will last for 20 years, yet these stations will serve our community for the next 60 years. The chart on page 27 shows the combined levy rates since 2016 including rates for the 2015 fire and life safety bond and new capital facilities bond.



STATION 57 (PROTO)

CONCEPTUAL SKETCH - 8/28/2020

DESIGN BY WILLIS

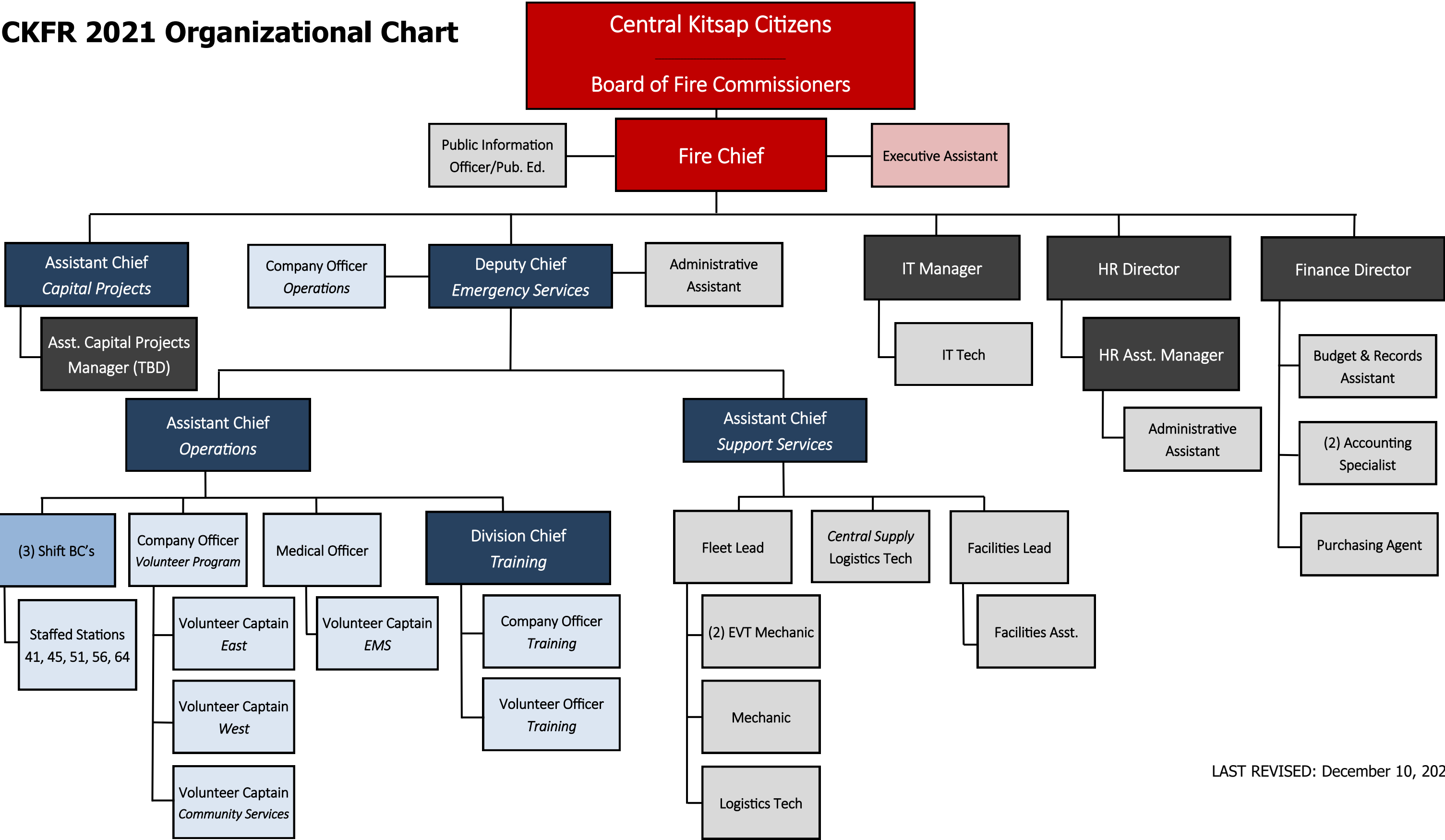


# STAFFING

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CKFR 2021 Organizational Chart



LAST REVISED: December 10, 2020

## CENTRAL KITSAP FIRE AND RESCUE - FTE SCHEDULE

Position Title (Excludes Temp. Labor, Volunteer & BOC)	Labor Status	2020 Filled	2020 Budget	2021 Budget	Budget Change	Civilian
<b>ADMINISTRATION</b>						
Accounting Specialist	NUBUBS	2.0	2.0	2.0	-	2.0
Administrative Assistant	NUBUBS	2.0	2.0	2.0	-	2.0
Assistant Chief	MGMT	2.0	2.0	3.0	1.0	-
Assistant Manager	MGMT	1.0	1.0	2.0	1.0	2.0
Daytime Officer <sup>1</sup>	BUBS	1.0	1.0	1.0	-	-
Deputy Chief	MGMT	1.0	1.0	1.0	-	-
Executive Assistant	NUBUBS	1.0	1.0	1.0	-	1.0
Director - Finance	MGMT	1.0	1.0	1.0	-	1.0
Director - Human Resources	MGMT	1.0	1.0	1.0	-	1.0
Fire Chief	MGMT	1.0	1.0	1.0	-	-
Manager - Fleet Services	MGMT	1.0	1.0	-	(1.0)	-
Manager - IT	MGMT	1.0	1.0	1.0	-	1.0
Medical Officer	BUBS	1.0	1.0	1.0	-	-
Purchasing Agent	NUBUBS	1.0	1.0	1.0	-	1.0
Records Coord. / Bdgt Asst	NUBUBS	1.0	1.0	1.0	-	1.0
Technician - IT	NUBUBS	1.0	1.0	1.0	-	1.0
<b>Subtotal Administration</b>		<b>19.0</b>	<b>19.0</b>	<b>20.0</b>	<b>1.0</b>	<b>13.0</b>
<b>OPERATIONS</b>						
Apparatus Operators	BUBS	19.0	19.0	19.0	-	-
Battalion Chief	BUBS	3.0	3.0	3.0	-	-
Captains	BUBS	7.0	8.0	6.0	(2.0)	-
Firefighter EMT <sup>2</sup>	BUBS	24.0	29.0	33.0	4.0	-
Lieutenants	BUBS	13.0	13.0	14.0	1.0	-
Paramedics <sup>2</sup>	BUBS	20.0	19.0	19.0	-	-
Subtotal 24 Hour Shift		86.0	91.0	94.0	3.0	-
<b>Subtotal Operations</b>		<b>86.0</b>	<b>91.0</b>	<b>94.0</b>	<b>3.0</b>	<b>-</b>
<b>PIO / GRANTS</b>						
Public Information Officer	NUBUBS	1.0	1.0	1.0	-	1.0
<b>Subtotal Public Information</b>		<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>1.0</b>
<b>TRAINING</b>						
Division Chief - Training	MGMT	1.0	1.0	1.0	-	-
Training Officer <sup>3</sup>	NUBUBS	1.0	1.0	1.0	-	-
<b>Subtotal Training</b>		<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>-</b>	<b>-</b>
<b>FACILITIES</b>						
Lead Technician - Maintenance	NUBUBS	1.0	1.0	1.0	-	1.0
Technician - Logistics	NUBUBS	1.0	1.0	1.0	-	1.0
Maintenance Assistant	NUBUBS	1.0	1.0	1.0	-	1.0
<b>Subtotal Facilities</b>		<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>-</b>	<b>3.0</b>
<b>FLEET MAINTENANCE</b>						
Lead Emergency Vehicle Technician	NUBUBS	1.0	1.0	1.0	-	1.0
Emergency Vehicle Technician	NUBUBS	3.0	3.0	2.0	(1.0)	2.0
Mechanic	NUBUBS	-	-	1.0	1.0	1.0
Logistics Technician	NUBUBS	-	-	1.0	1.0	1.0
<b>Subtotal Fleet Maintenance</b>		<b>4.0</b>	<b>4.0</b>	<b>5.0</b>	<b>1.0</b>	<b>5.0</b>
<b>Total All Divisions</b>		<b>115.0</b>	<b>120.0</b>	<b>125.0</b>	<b>5.0</b>	<b>22.0</b>





# OPERATING & CAPITAL BUDGET SUMMARIES

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# CENTRAL KITSAP FIRE & RESCUE 2021 GENERAL FUND BUDGET

Account	2018 Actual	2019 Actual	2020 Budget	2021 Budget	\$ Variance	% Variance	Note
<b>REVENUES &amp; OTHER ADDITIONS</b>							
310 TAXES	\$ 16,732,396	\$ 19,583,571	\$ 18,346,565	\$ 19,683,355	\$ 1,336,790	7.3%	1
330 INTERGOVERNMENTAL REVENUES	917,522	4,418,001	2,243,265	1,496,485	(746,780)	-33.3%	2
340 CHARGES FOR GOODS & SERVICES	1,833,067	2,001,343	1,813,800	1,885,990	72,190	4.0%	3
360 INTEREST & OTHER EARNINGS	202,355	298,003	219,920	166,780	(53,140)	-24.2%	4
390 OTHER FINANCING SOURCES	118,181	722,114	39,485	36,000	(3,485)	-8.8%	
308 APPROPRIATED FUND BALANCE	173,974	-	2,564,590	1,385,225	(1,179,365)	-46.0%	5
<b>TOTAL FUND SOURCES</b>	<b>\$ 19,977,494</b>	<b>\$ 27,023,032</b>	<b>\$ 25,227,625</b>	<b>\$ 24,653,835</b>	<b>\$ (573,790)</b>	<b>-2.3%</b>	
<b>EXPENDITURES AND OTHER USES</b>							
<b>10 ADMINISTRATION</b>							
010 ADMIN SALARIES	\$ 2,062,348	\$ 1,998,964	\$ 2,214,385	\$ 2,231,990	\$ 17,605	0.8%	6
020 ADMIN BENEFITS	668,951	748,975	796,520	735,080	(61,440)	-7.7%	6
030 ADMIN SUPPLIES	19,745	14,202	23,500	35,750	12,250	52.1%	
040 ADMIN SERVICES	520,646	592,362	1,327,065	1,555,765	228,700	17.2%	7
<b>TOTAL ADMINISTRATION</b>	<b>\$ 3,271,690</b>	<b>\$ 3,354,503</b>	<b>\$ 4,361,470</b>	<b>\$ 4,558,585</b>	<b>\$ 197,115</b>	<b>4.5%</b>	
<b>20 OPERATIONS</b>							
210 OPERATIONS SALARIES	\$ 9,518,622	\$ 10,015,427	\$ 11,239,935	\$ 11,783,105	\$ 543,170	4.8%	6
220 OPERATIONS BENEFITS	2,764,391	3,004,881	3,392,270	3,426,330	34,060	1.0%	6
230 OPERATIONS SUPPLIES	466,114	421,785	494,050	555,175	61,125	12.4%	8
240 OPERATIONS SERVICES	337,699	329,325	387,225	412,270	25,045	6.5%	
<b>TOTAL OPERATIONS</b>	<b>\$ 13,086,827</b>	<b>\$ 13,771,417</b>	<b>\$ 15,513,480</b>	<b>\$ 16,176,880</b>	<b>\$ 663,400</b>	<b>4.3%</b>	
<b>30 FIRE PREVENTION</b>							
310 FIRE PREVENTION SALARIES	\$ 81,562	\$ 81,974	\$ 85,660	\$ 86,805	\$ 1,145	1.3%	
320 FIRE PREVENTION BENEFITS	21,176	31,909	32,530	31,525	(1,005)	-3.1%	
330 FIRE PREVENTION SUPPLIES	19,149	19,886	20,100	20,100	-	0.0%	
340 FIRE PREVENTION SERVICES	3,013	1,540	4,080	4,080	-	0.0%	
<b>TOTAL FIRE PREVENTION</b>	<b>\$ 124,899</b>	<b>\$ 135,308</b>	<b>\$ 142,370</b>	<b>\$ 142,510</b>	<b>\$ 140</b>	<b>0.1%</b>	
<b>40 TRAINING</b>							
440 TRAINING SERVICES (EXTERNAL)	\$ 32,384	\$ 17,438	\$ 90,500	\$ 54,000	\$ (36,500)	-40.3%	9
451 TRAINING SALARIES	261,861	284,882	292,020	298,815	6,795	2.3%	
452 TRAINING BENEFITS	74,936	81,725	76,205	71,225	(4,980)	-6.5%	
453 TRAINING SUPPLIES	9,452	13,847	49,095	49,990	895	1.8%	
454 TRAINING SERVICES (INTERNAL)	138,686	171,568	205,165	228,560	23,395	11.4%	
<b>TOTAL TRAINING</b>	<b>\$ 517,319</b>	<b>\$ 569,461</b>	<b>\$ 712,985</b>	<b>\$ 702,590</b>	<b>\$ (10,395)</b>	<b>-1.5%</b>	

# CENTRAL KITSAP FIRE & RESCUE 2021 GENERAL FUND BUDGET

Account	2018 Actual	2019 Actual	2020 Budget	2021 Budget	\$ Variance	% Variance	Note
<b>50 FACILITIES</b>							
510 FACILITIES SALARIES	\$ 183,318	\$ 180,381	\$ 185,635	\$ 186,895	\$ 1,260	0.7%	6
520 FACILITIES BENEFITS	78,930	82,140	83,595	81,095	(2,500)	-3.0%	6
530 FACILITIES SUPPLIES	118,915	81,119	126,135	120,765	(5,370)	-4.3%	
540 FACILITIES SERVICES	400,945	363,126	398,170	495,760	97,590	24.5%	10
<b>TOTAL FACILITIES</b>	<b>\$ 782,108</b>	<b>\$ 706,766</b>	<b>\$ 793,535</b>	<b>\$ 884,515</b>	<b>\$ 90,980</b>	<b>11.5%</b>	
<b>60 VEHICLE MAINTENANCE</b>							
610 VEHICLE MAINTENANCE SALARIES	\$ 343,250	\$ 351,217	\$ 360,070	\$ 388,500	\$ 28,430	7.9%	6
620 VEHICLE MAINTENANCE BENEFITS	152,895	156,980	158,040	171,775	13,735	8.7%	6
630 VEHICLE MAINTENANCE SUPPLIES	156,623	161,682	203,715	193,000	(10,715)	-5.3%	
640 VEHICLE MAINTENANCE SERVICES	33,409	20,206	25,925	35,700	9,775	37.7%	
<b>TOTAL VEHICLE MAINTENANCE</b>	<b>\$ 686,177</b>	<b>\$ 690,085</b>	<b>\$ 747,750</b>	<b>\$ 788,975</b>	<b>\$ 41,225</b>	<b>5.5%</b>	
<b>NON-OPERATING EXPENDITURES</b>							
740 AMBULANCE BILLING SERVICES	\$ 73,689	\$ 88,635	\$ 90,000	\$ 90,000	\$ -	0.0%	
580 NON EXPENDITURES	3,270	(787)	2,900	-	(2,900)	-100.0%	
594 CAPITAL EXPENDITURES & TRANSFERS	1,431,516	3,156,783	2,863,135	1,309,780	(1,553,355)	-54.3%	11
<b>TOTAL NON-OPERATING EXPENDITURES</b>	<b>\$ 1,508,475</b>	<b>\$ 3,244,631</b>	<b>\$ 2,956,035</b>	<b>\$ 1,399,780</b>	<b>\$ (1,556,255)</b>	<b>-52.6%</b>	
<b>SUBTOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$ 19,977,494</b>	<b>\$ 22,472,171</b>	<b>\$ 25,227,625</b>	<b>\$ 24,653,835</b>	<b>\$ (573,790)</b>	<b>-2.3%</b>	
ADDITION TO FUND BALANCE		4,550,861					
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$ 19,977,494</b>	<b>\$ 27,023,032</b>	<b>\$ 25,227,625</b>	<b>\$ 24,653,835</b>	<b>\$ (573,790)</b>	<b>-2.3%</b>	
<b>NET SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			

## Notes to Major Variance Explanations:

1. Assumes AV increase of nearly 9% over the prior year
2. Lower GEMT revenue and no FEMA grants budgeted for 2021
3. Assumes slightly higher transport revenue and increased reimbursements from more frequent mobilizations
4. Lower interest rates, fewer kid's day booth rentals and no private grant revenue projected
5. One-time use of fund balance due to favorable budget variances in 2020
6. Includes position changes and four new hires; See FTE schedule
7. Includes higher election costs for an EMS levy ballot measure and Commissioner elections
8. Includes additional costs EMS supplies and fire equipment parts
9. Lower projected recruit academy costs.
10. Includes contingent facility repairs.
11. 2021 budget excludes prior year M&O related capital costs and FEMA fund transfers



# CENTRAL KITSAP FIRE & RESCUE

## 2021 CAPITAL BUDGETS

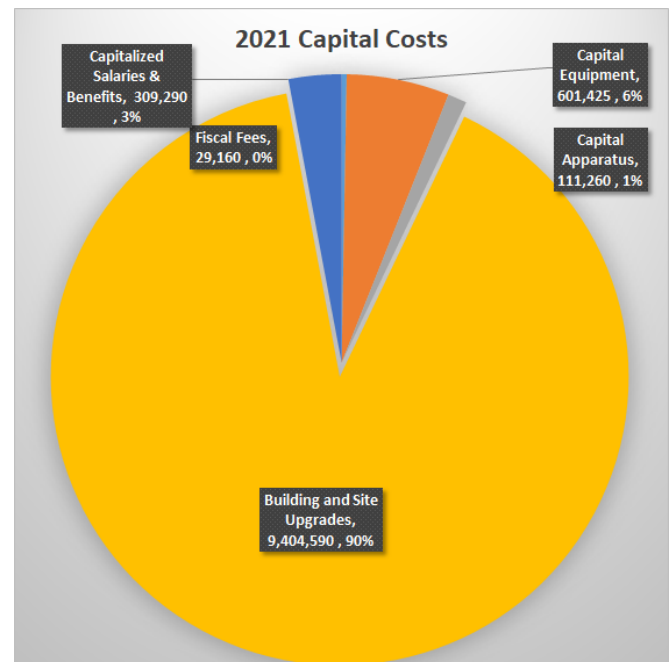
Fund Activity	Capital Apparatus & Equipment Fund - 305	Capital Facilities Fund - 310	Fire Mitigation Fund - 315	FLS Bond Fund - 320	Facilities Bond Fund - 325	Subtotal Capital Funds	General Fund - 001	Total Capital Costs
<b>FUND SOURCES</b>								
Tax Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,309,780	\$ 1,309,780
Bond Proceeds	-	-	-	-	29,700,000	29,700,000	-	29,700,000
Fund Transfers In (Out)	240,750	200,000	-	-	-	440,750	(440,750)	-
Interest Earned	30,135	45,585	1,125	50	297,000	373,895	-	373,895
<b>TOTAL FUND SOURCES</b>	<b>\$ 270,885</b>	<b>\$ 245,585</b>	<b>\$ 1,125</b>	<b>\$ 50</b>	<b>\$29,997,000</b>	<b>\$30,514,645</b>	<b>\$ 869,030</b>	<b>\$31,383,675</b>
<b>FUND USES</b>								
Fiscal Fees	\$ 1,080	\$ 3,480	\$ 90	\$ 750	23,760	\$ 29,160	\$ -	\$ 29,160
Capital Equipment	-	110,000	-	-	-	110,000	491,425	601,425
Capital Apparatus	45,000	-	-	-	-	45,000	66,260	111,260
Building and Structure Upgrades	-	2,210,000	-	-	6,883,245	9,093,245	311,345	9,404,590
Capitalized Salaries & Benefits	-	-	-	-	309,290	309,290	-	309,290
<b>TOTAL FUND USES*</b>	<b>\$ 46,080</b>	<b>\$ 2,323,480</b>	<b>\$ 90</b>	<b>\$ 750</b>	<b>\$ 7,216,295</b>	<b>9,586,695</b>	<b>\$ 869,030</b>	<b>10,455,725</b>
<b>2021 FUND BALANCE PROJECTION</b>								
Beginning Fund Balance	\$ 3,013,590	\$ 4,558,700	\$ 112,250	\$ 700	\$ -	\$ 7,685,240	* Capital costs are expensed from the General Fund and reimbursed by the respective capital fund for all but the Bond Project Fund.	
Increase (Decrease)	224,805	(2,077,895)	1,035	(700)	22,780,705	20,927,950		
<b>Ending Fund Balance</b>	<b>\$ 3,238,395</b>	<b>\$ 2,480,805</b>	<b>\$ 113,285</b>	<b>\$ -</b>	<b>\$22,780,705</b>	<b>\$28,613,190</b>		

### 2021 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 2021 capital budget primarily consists of construction associated with the new capital facilities bond and includes \$1.5 million to upgrade the main office building. The office building costs will be shared with the Silverdale Water District and paid from the facilities fund.

The District will replace an existing CMU training tower as well as improve station security with keycard access points. The total estimated cost is \$510,000. The district also plans use \$200,000 to incorporate upgrades to increase earthquake preparedness and an additional \$110,000 to replace a fuel tank at station 41. These costs will also be paid from the facilities fund.



Just under \$870,000 will be used from the general fund for general station and IT upgrades along with medical, fleet service and other equipment. The district plans to spend nearly \$7,200,000 to begin construction at station 52 and station 57. See the capital plan for more information on the planned bond construction.

# CENTRAL KITSAP FIRE & RESCUE

## 2021 OTHER FUNDS BUDGETS

Fund Activity	General Liability Fund - 002	Technical Rescue ILA Fund - 003	Capital Facilities Fund Debt - 202	Subtotal Other Funds
<b>FUND SOURCES</b>				
Tax Levy Revenue	\$ -	\$ -	\$ 3,575,490	\$ 3,575,490
Fund Transfers In (Out)	-	-	-	-
Interest Earned	30,900	-	35,800	66,700
Other Revenues & Fees Earned	-	15,000	-	15,000
<b>TOTAL FUND SOURCES</b>	<b>\$ 30,900</b>	<b>\$ 15,000</b>	<b>\$ 3,611,290</b>	<b>3,657,190</b>
<b>FUND USES</b>				
Debt Service & Fiscal Fees	\$ 2,400	\$ -	\$ 3,578,070	3,580,470
Capital Equipment	-	45,000	-	45,000
Supplies & Equipment	-	1,500	-	1,500
Training & Travel	-	18,700	-	18,700
Services & Other	-	2,800	-	2,800
<b>TOTAL FUND USES*</b>	<b>\$ 2,400</b>	<b>\$ 68,000</b>	<b>\$ 3,578,070</b>	<b>3,648,470</b>
<b>NET INCREASE (DECREASE) IN CAPITAL FUND BALANCE</b>	<b>\$ 28,500</b>	<b>\$ (53,000)</b>	<b>\$ 33,220</b>	<b>\$ 8,720</b>
<b>2021 FUND BALANCE PROJECTION</b>				
Beginning Fund Balance	\$ 3,092,710	\$ 86,795	\$ -	\$ 3,179,505
Increase (Decrease)	28,500	(53,000)	33,220	8,720
<b>Ending Fund Balance</b>	<b>\$ 3,121,210</b>	<b>\$ 33,795</b>	<b>\$ 33,220</b>	<b>\$ 3,188,225</b>

The "other fund" budget consists of the General Liability fund, the Technical Rescue ILA fund and Bond Debt Service funds. The liability fund is a reserve established for known and unforeseen liabilities such as retirements. The liability fund's balance is estimated to be \$3.12 million at the end of 2021. The ILA fund was established to track the activity of fire districts participating Kitsap County Technical Rescue program. The debt service funds reflect tax revenue and debt service payments for the agency's long-term debt. No debt service payments are required for the FLS bond in 2021 and the district has estimated revenue and costs related to the new \$58.3M capital facilities bond.



# 2021 DEPARTMENT DESCRIPTIONS AND GOALS

## ADMINISTRATION

- Total FTE: 20
- Total Operating Budget: \$4,558,585

### EXECUTIVE

The Fire Chief is responsible for the management of the district and oversees all operational and support staff.

The Fire Chief reports directly to the Board of Commissioners.

#### GOALS:

- Apply a mission-driven culture.
- Create a new strategic plan.
- Plan and prepare for retirement "bubble"

### INFORMATION TECHNOLOGY (IT)

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.

#### GOALS:

- Improve security.
- Improve infrastructure.
- Increase efficiency.
- Support divisional applications.

### FINANCE, PURCHASING & RECORDS

Finance is responsible for the oversight of the district's financials and other resources.

#### GOALS:

- Design and implement a more organized electronic file structure.
- Develop an asset control policy and implement routine inventory checks.
- Begin building an infrastructure to promote paperless functionality.
- Implement BIAS Cloud Hosting to improve General Ledger data security.

## CENTRAL KITSAP FIRE & RESCUE

### 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 benefits administration.

#### GOALS:

- implement a Human Resource Information System (HRIS).
- Assemble manager toolkits.
- Phase 2: Leadership Competencies.

## OPERATIONS

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.

### GOALS:

- Capitalize on technology to help mitigate and evaluate incident response.
- Expand line staff training in the more technical aspects of the job.
- Continue to focus training efforts inwards while looking outwards.
- Improve health and wellness district-wide.

## PUBLIC INFORMATION & EDUCATION

- Total FTE: 1
- Total Operating Budget: \$142,510

## PUBLIC INFORMATION & EDUCATION

The Public Information Officer gathers facts and distributes them to the media. They produce printed and video material about the organization for dissemination to the public. They are also responsible for organizing special events such as CKFR's Annual Kid's Day.

### GOALS:

- Grow and revise community events.
- Revamp 2nd Grade lessons
- Continue Citizens Advisory Committee - virtually.
- Social Media Growth

## OPERATIONS

- Total FTE: 94
- Total Operating Budget: \$16,176,880

## EMS

## VOLUNTEER PROGRAM

### GOALS:

- Reduce uniform issuance to coincide with advancement in training/longevity
- Training opportunities
- Chaplain Program refresh

## EMERGENCY MEDICAL SERVICES (EMS)

### GOALS:

- Review and plan for replacement cardiac monitors.
- EMS Training.
- Evaluate EMS equipment; research and implement improvements.
- Increase public education opportunities.



## TRAINING

Create content for all assigned training classes on a quarterly basis, and plans, schedules, and organizes the assigned training to meet WAC requirements for all Career Line Staff and for Volunteers.

### GOALS:

- Ensure a safety focus is integrated into the training curriculum.
- Review and maintain the quality and accuracy of content for all training documents.
- Participate in forming the Kitsap Training Consortium.
- Create training manual.

## TRAINING

- Total FTE: 2
- Total Operating Budget: \$702,590

## SAFETY

### GOALS:

- Develop CRM integration at CKFR
- NFPA 1851 compliance.
- Improve Peer Support.
- Provide an All Kitsap County Rehab Unit.

## FACILITIES

- Total FTE: 3
- Total Operating Budget: \$884,515

## VEHICLE MAINTENANCE

- Total FTE: 5
- Total Operating Budget: \$788,975

## VEHICLE MAINTENANCE

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, and budgeting and planning for future vehicle replacement and equipment.

### GOALS:

- To ensure that personnel working on elevated surfaces are protected from falls and meet OSHA and ANSI standards on fall protections by installing overhead fall protections system.
- Become an Envirostar registered business.
- Build housing for the Draft Commander.

## FACILITIES

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.

### GOALS:

- Continue facilities branding project.
- Develop strategic plan to replace CMU Block Training Tower (St. 41).
- Update HVAC systems.
- Expand public meeting area and parking (Admin Remodel Phase 1).
- Replace and upgrade exterior hard surfaces.
- Replace and upgrade interior floor coverings.

# 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, non-affiliated Emergency Medical Services organizations, and State Fire Training Academies.

**AIC:** Acting-in-Capacity.

**Aid Unit:** See Ambulance

**ALS:** Advanced Life Support

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

**AO:** Apparatus Operator

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

**ASE:** Automotive Service Excellence

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

**Assets:** Property which has monetary value.

**ATV:** All Terrain Vehicle

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

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

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

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

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

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

**BLS:** Basic Life Support

**BOC:** Board of Commissioners

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

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

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

**BUBS:** Bargaining Unit of Brothers & Sisters

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

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

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

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

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

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

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

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

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

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

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

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

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

**Capital Projects:** Projects which purchase or construct capital assets.

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

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

**CKFR:** Central Kitsap Fire & Rescue



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

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

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

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

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

**Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

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

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

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

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

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

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

**EHR:** Electronic Health Record

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

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

**ePCR:** Electronic Patient Care Reporting

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

**Fire Engine:** Fire apparatus equipped with a pump, water tank, and hose. CKFR has two types of front-line fire engines. We have four 2008 Pierce Impels. They have a 1,500 gallon per minute pump and 500 gallons of water. They carry 1,500 feet of attack hose and 1,000 feet of supply hose, as well as, carry ground ladders, basic forcible entry tools, vehicle extrication equipment and Basic Life Support equipment. CKFR also has seven GMC Crimson smaller Type II fire engines. These engines are equipped similarly to the Impels and are generally staffed by our Volunteer Firefighters.

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

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

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

**FDIC:** Federal Deposit Insurance Corporation **FDSOA:** Fire Department Safety Officers Association

**FEMA:** Federal Emergency Management Agency

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**IFSAC:** International Fire Service Accreditation Congress

**Interfund Transfers:** Amounts transferred from one District fund to another (i.e., General Fund to Capital Projects Fund or Compensated Absences Fund).

**Interfund:** Activity between the District's funds.

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

**Intergovernmental:** Transactions conducted between two or more governments.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**NFPA:** National Fire Protection Association

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

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

**NUBUBS:** Non-Uniformed Bargaining Unit of Brothers & Sisters

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

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

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

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

**Ops:** Operations

**Other Comprehensive Basis of Accounting (OCBA):** OCBA refers to a system of accounting other than Generally Accepted Accounting Principles (GAAP). As a Fire Protection District, CKFR is required to use the Cash Basis of Accounting as an OCBA.

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

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

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



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

**Public Information Officer:** Spokesperson of the fire district.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Unappropriated Fund Balance:** Where the fund balance at the close of the preceding year is not included in the annual budget, this term designates that portion of the current fiscal year's estimated revenues, which has not been appropriated. Where the fund balance of the preceding year is included, this term designates the estimated fund balance at the end of the fiscal period.

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

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

**Volunteer:** Members who volunteer their services. Volunteer members are paid a stipend that is dependent on their rank and role, but not on the number of hours of service provided (as long as they meet the District's minimum activity standard).

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

**Water Tender:** CKFR has five water tenders which carry 3,000 gallons of water, 40' of 4" hose, 400' of 2½" hose and 300' of 1¾" hose and Basic Life Support Equipment.

**WFCA:** Washington Fire Commissioners Association

**WFOA:** Washington Finance Officers Association

**WSFAS:** Washington State Fire Administrative Support

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

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