



AGENDA

Board of Commissioners Study Session

October 22, 2018 – 4:00 PM – Administration Building

All matters listed in the Consent Agenda have been distributed to each member of the Board of Commissioners for reading and study, are considered to be routine, and will be enacted by one motion of the Commission with no separate discussion. If separate discussion is desired, that item may be removed from the Consent Agenda and placed on the Regular Agenda by request.

1. ADMINISTRATIVE ITEMS

- A. Call to Order/Establish Quorum/Pledge of Allegiance
- B. Additions or Deletions to the Agenda
- C. Announcements:
 - A quorum of the Board will be attending the Washington Fire Commissioners Association Annual Conference in Yakima, WA this week on October 24-27.

2. CONSENT ITEMS

- A. Vouchers: Current
- B. Payroll: October
- C. 2018 Holiday Cash-Out
- D. Surplus List

3. DISCUSSION / ACTION ITEMS

- A. AFG Grant Update – Chief Sorenson
✓ *Action Requested to Accept*
- B. Heavy Rescue Equipment (Bond Purchases) – Chief Sorenson
✓ *Action Requested to Approve*
- C. Overtime Report – Chief Sorenson
- D. Financial Report – Tim Maule
- E. 2019 Budget Process & Update – Tim Maule
- F. Draft Budget Certifications & Levy Resolutions – Tim Maule

4. ADJOURN

CHECK REGISTER

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Central Kitsap Fire & Rescue
MCAG #: 1162

10/22/2018 To: 10/22/2018

Time: 10:40:08 Date: 10/16/2018
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Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
3364	10/22/2018	Claims	1	EFT	WA ST DEPT OF REVENUE	5,605.76	Written From Use Tax Report
3365	10/22/2018	Claims	1	EFT	WA ST DEPT OF REVENUE	635.58	Q3/2018 Leasehold Excise Tax Return
3366	10/22/2018	Claims	1	EFT	WA ST DEPT OF REVENUE	207.60	2018 Unclaimed Property- Original Check #28424 Dated 06/13/16 To Brenda Jacobs \$207.60
3367	10/22/2018	Claims	1	31944	ALL BATTERY SALES & SERVICE	1,193.17	Batteries
3368	10/22/2018	Claims	1	31945	AMB TOOLS & EQUIPMENT	571.11	Pressure Washer Repairs
3369	10/22/2018	Claims	1	31946	ARAMARK	67.83	Laundry Services - Shop
3370	10/22/2018	Claims	1	31947	ASSOCIATION OF WASHINGTON CITIES	150.00	WAPELRA Training - Dieffenbach, Luisi
3371	10/22/2018	Claims	1	31948	AT&T MOBILITY	45.50	Cell Phone
3372	10/22/2018	Claims	1	31949	BELFAIR HOSE & HYDRAULIC INC	58.42	Hoses
3373	10/22/2018	Claims	1	31950	BLANCHARD ELECTRIC & FLEET SUPPLY	318.39	Primer Motor
3374	10/22/2018	Claims	1	31951	BREM-AIR DISPOSAL INC	828.18	Garbage Service
3375	10/22/2018	Claims	1	31952	CENTURYLINK BUSINESS SERVICES	40.93	Admin Alarm Panel Service
3376	10/22/2018	Claims	1	31953	CENTURYLINK	119.81	Sta 42 Phone Service
3377	10/22/2018	Claims	1	31954	CENTURYLINK	595.37	Phone Service
3378	10/22/2018	Claims	1	31955	MEDINA D CRAWFORD	24.38	Travel For Captain/BC Testing
3379	10/22/2018	Claims	1	31956	ECMS INC	430.41	Bunker Gear Repair
3380	10/22/2018	Claims	1	31957	EMERGENCY ESSENTIALS	5,997.00	Emergency Food Storage Buckets
3381	10/22/2018	Claims	1	31958	FERRELLGAS	13.08	Sta 56 Propane
3382	10/22/2018	Claims	1	31959	DANIEL J FYE	249.05	Vashon Island Fire Academy
3383	10/22/2018	Claims	1	31960	GILCHRIST CHEVROLET INC	249.29	A64 Flywheel Bolts, Sealant, And Gaskets For Oil Pan Leak Repair
3384	10/22/2018	Claims	1	31961	GOVERNMENT FINANCE OFFICERS ASSOCIATION	233.00	Budget And Forecasting Publications
3385	10/22/2018	Claims	1	31962	HIS HANDS LAWN CARE & SERVICES INC	4,676.10	Landscape Contract
3386	10/22/2018	Claims	1	31963	HUGHES FIRE EQUIPMENT INC	2,080.18	E41 Starter Solenoid, E51 Transmission Mount Isolators, L51 Ladder Rung Repair
3387	10/22/2018	Claims	1	31964	ALEXANDER T JOHANSEN	77.40	Ferry & Fuel Reimbursement For KFCFTOA Truck Academy
3388	10/22/2018	Claims	1	31965	KELLEY IMAGING SYSTEMS	343.31	Admin B/W Copier
3389	10/22/2018	Claims	1	31966	KENT D BRUCE CO LLC	37.94	Command Cars Face Plate For Fire Radio
3390	10/22/2018	Claims	1	31967	KITSAP COUNTY PUBLIC WORKS	779.81	Sewer
3391	10/22/2018	Claims	1	31968	KRONOS INCORPORATED	450.00	Telestaff Reports
3392	10/22/2018	Claims	1	31969	LARSCO INC	199.73	Miscellaneous Electrical
3393	10/22/2018	Claims	1	31970	LAW OFFICE OF KENNETH W. BAGWELL, INC.,	2,725.00	General Counsel
3394	10/22/2018	Claims	1	31971	LAWSON PRODUCTS INC	166.61	Misc Shop Consumables
3395	10/22/2018	Claims	1	31972	LEVEL 3 COMMUNICATIONS LLC	873.80	Admin Phone Service
3396	10/22/2018	Claims	1	31973	LIFE ASSIST INC	6,518.03	Medical Supplies
3397	10/22/2018	Claims	1	31974	LN CURTIS & SONS	585.44	Badges, Name Plates, Insignias, Collars, Hat, Nozzles, Field Service Kit, Push Plate Kit
3398	10/22/2018	Claims	1	31975	MES - NORTHWEST	2,466.78	Uniform Coveralls
3399	10/22/2018	Claims	1	31976	NETWORK SERVICES COMPANY	454.66	Soft Pull Towels

CHECK REGISTER

Central Kitsap Fire & Rescue
MCAG #: 1162

10/22/2018 To: 10/22/2018

Time: 10:40:08 Date: 10/16/2018
Page: 2

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
3400	10/22/2018	Claims	1	31977	NORTH PERRY AVENUE WATER DISTRICT	76.67	Sta 45 Water And Street Lights
3401	10/22/2018	Claims	1	31978	OFFICE DEPOT	316.26	Office Supplies
3402	10/22/2018	Claims	1	31979	ALEX J OLSON	32.26	Reimbursement For HVAC Repair Supplies
3403	10/22/2018	Claims	1	31980	OLYMPIC SPRINGS	77.99	Sta 45 Drinking Water
3404	10/22/2018	Claims	1	31981	PACIFIC WELDING SUPPLIES INC	562.48	Misc Welding Supplies
3405	10/22/2018	Claims	1	31982	PLATT	262.95	Lighting And Tools
3406	10/22/2018	Claims	1	31983	PUGET SOUND ENERGY	2,936.31	Electricity
3407	10/22/2018	Claims	1	31984	DANIEL SCHOLD	108.00	LEOFF 1 Medical Reimbursement
3408	10/22/2018	Claims	1	31985	SHANK, DEAN	750.07	LEOFF 1 Medical Reimb
3409	10/22/2018	Claims	1	31986	SHI INTERNATIONAL CORP	12,293.14	Mobile Text Archiving & Firewall Renewal
3410	10/22/2018	Claims	1	31987	SHIRTWORKSWEST	230.25	Pink T-Shirts & Polos
3411	10/22/2018	Claims	1	31988	SILVERDALE WATER DISTRICT	769.16	Water
3412	10/22/2018	Claims	1	31989	BRANDIN S SKOVALD	120.00	Reimbursement For EVT Tests
3413	10/22/2018	Claims	1	31990	SOUND GLASS SALES INC	4,424.54	Sta 41 Glazing Upgrades
3414	10/22/2018	Claims	1	31991	THUEMLING INSTRUMENT GROUP INC	252.60	Pump Testing Gauges
3415	10/22/2018	Claims	1	31992	TRI-TEK SYSTEMS	1,005.00	Alarm Monitoring
3416	10/22/2018	Claims	1	31993	TRUSTEED PLANS SERVICE CORPORATION	2,845.14	November 2018 Retiree Medical
3417	10/22/2018	Claims	1	31994	UNIQUE EXPERIENCE	4,665.09	Class A's, Name Tags
3418	10/22/2018	Claims	1	31995	UNUM LIFE INSURANCE COMPANY OF AMERICA	532.37	LEOFF 1 Long Term Care Insurance
3419	10/22/2018	Claims	1	31996	US BANK CORPORATE TRUST SERVICES	170.00	Fiscal Agent Fee
3420	10/22/2018	Claims	1	31997	VERIZON WIRELESS	2,397.54	Cell Phones
3421	10/22/2018	Claims	1	31998	WAVE BROADBAND	61.15	High Speed Internet
3422	10/22/2018	Claims	1	31999	WEST MARINE PRO	92.04	Charge Cord Adapter & Sealant
3423	10/22/2018	Claims	1	32000	WESTBAY AUTO PARTS	402.81	September 2018
3424	10/22/2018	Claims	1	32001	ZOLL MEDICAL CORPORATION	2,751.71	Batteries

001 GENERAL FUND	78,034.18	
320 CAPITAL PROJECTS FUND- BOND	170.00	
	78,204.18	Claims: 78,204.18
* Transaction Has Mixed Revenue And Expense Accounts	78,204.18	

We, the undersigned of Central Kitsap Fire and Rescue, Kitsap County, Washington, do hereby certify that the merchandise or services hereinafter specified have been received and that the checks noted above are approved for payment.

Chairman		Commissioner
Vice Chairman		Commissioner
Commissioner		Fire Chief
		Finance Director



To: Board of Commissioners
From: Brian Danskin, Division Chief
Date: October 22, 2018
Re: Surplus List

Action Requested

Please review the following surplus items:

Item	Qty.	Condition	Estimated Value	Recommended Method of Disposal
Large Lot of Old Sleeping Bags	NA	Fair	\$250.00	Donate
Water Flow Kit (Akron/Darley)	2	Unknown	\$100.00 (total)	Sell / Auction
Water Pump & Panel (Briggs & Stratton)	1	No longer serviceable or necessary for Operations.	\$100.00	Sell / Auction
Fire Extinguisher Prop (BullEx)	NA	Poor	\$0.00	Dispose
Bunker Gear Pants (21), Coats (23), Boots (12), and Helmets (9)	NA	Expired	\$0.00	Donate / Dispose

Background

The District continues to update and change out equipment as necessary. This is a normal, ongoing process that occurs throughout the year based on the District's inventory and needs.

Budget Implication

Once declared surplus by the Board, the equipment listed above will be put up for auction on the public surplus website, donated, or disposed of, based on Staff's recommended method of disposal. Any income realized from the sale will be put back into the District's General Fund.

Policy Implication

Staff are following Resolution 08-25 – Disposal of District Property and SOP 2-06.

Recommendation

Staff recommend Board approval to surplus the items listed above.

***Per Board direction, the surplus list has been moved to the consent agenda until further notice.**



To: Board of Commissioners
From: Jeff Sorenson, Deputy Chief
Date: October 22, 2018
Re: HDR Equipment Purchases (Bond Funds)

Action Requested

Review and approve the following request to purchase equipment for the District's Heavy Duty Rescue (HDR) and complete the conversion to battery-powered hydraulic extrication tools.

Background

At the Board meeting on September 24, 2018, Staff presented the summary purchase report for the 2015 Apparatus & Equipment Bond. The remaining purchases for the HDR are outlined below. As planned, Staff are requesting to move forward with these purchases to equip the HDR and complete the conversion to battery-powered hydraulic extrication tools.

Equipment Purchase	Actual Cost	Spending Limit Requested
Holmatro E Combi Extrication Tools	\$80,000.00	\$88,000.00
Supplied Air Breathing Apparatus (SABA) System	\$21,000.00	\$23,100.00
Rope Rescue Equipment	\$20,000.00	\$22,000.00
Confined Space Technical Rescue Struts	\$90,000.00	\$99,000.00
Miscellaneous Tools for HDR	\$10,000.00	\$11,000.00
	Total:	\$243,100.00

Budget Implication

The HDR equipment purchases will be paid using bond contingency funds realized over the life of the Apparatus & Equipment Bond. Staff are requesting to spend up to \$243,100.00 to equip the HDR with items listed above.

Policy Implication

Should the purchases exceed their spending limits, Staff will come back to the Board for further approval.

Recommendation

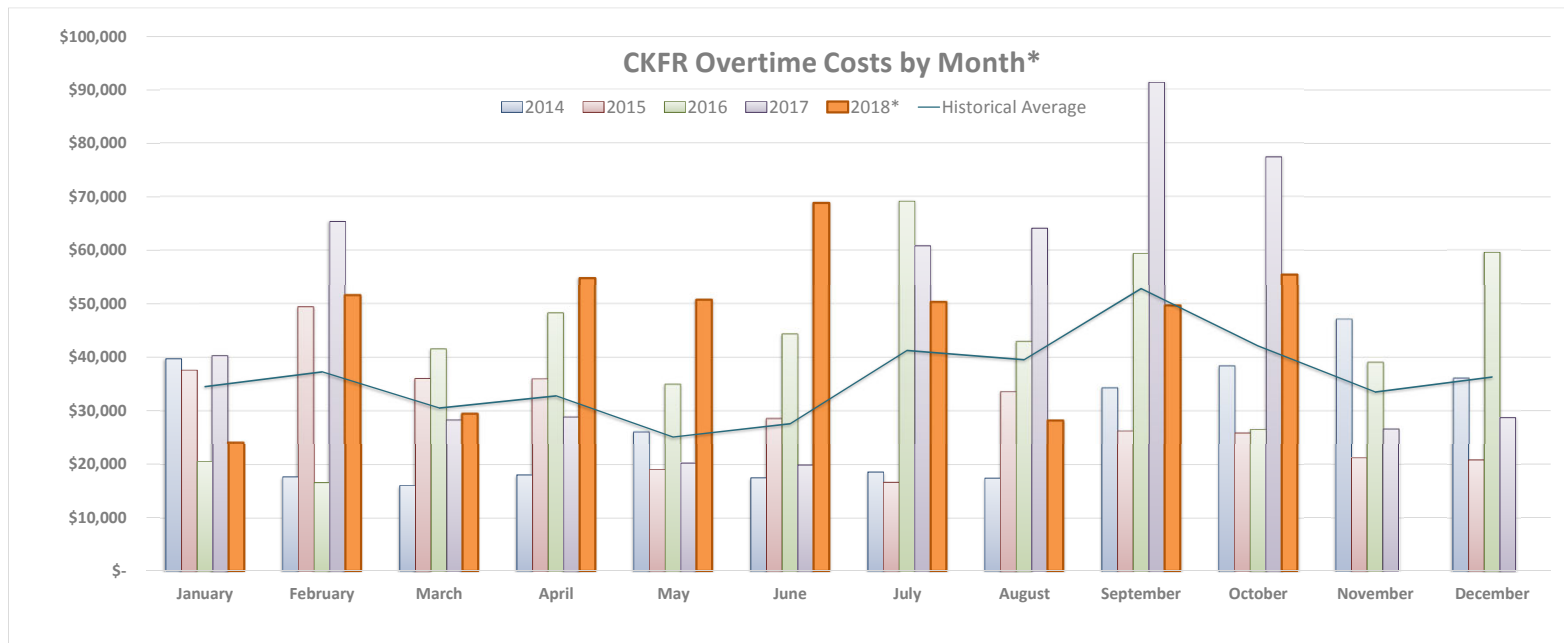
Authorize the HDR equipment purchases using bond contingency funds.

Potential Action

Motion to approve the HDR equipment purchases as specified above, not to exceed \$243,100.00 without further Board approval. The purchases will be made out of the 2015 Apparatus & Equipment Bond Fund.

CENTRAL KITSAP FIRE & RESCUE Overtime Costs by Month

Month	2013	% Spent	2014	% Spent	2015	% Spent	2016	% Spent	2017	% Spent	2018*	% Spent	Utilization
January	\$ 65,710	9.26%	\$ 39,684	10.21%	\$ 37,563	9.26%	\$ 20,458	4.26%	\$ 40,283	8.06%	\$ 24,071	4.72%	8.33%
February	62,499	18.07%	17,587	14.73%	49,399	21.45%	16,530	9.12%	65,381	21.13%	51,577	14.83%	16.67%
March	75,712	28.74%	15,948	18.84%	36,014	30.33%	41,543	16.34%	28,300	26.79%	29,443	20.60%	25.00%
April	128,775	46.89%	17,962	23.46%	35,964	39.20%	48,246	26.38%	28,870	32.57%	54,788	31.34%	33.33%
May	73,900	57.31%	26,078	30.17%	19,021	43.89%	34,970	33.66%	20,178	36.60%	50,719	41.28%	41.67%
June	81,719	68.83%	17,410	34.65%	28,579	50.93%	44,322	42.89%	19,808	40.56%	68,868	54.78%	50.00%
July	79,183	79.99%	18,507	39.41%	16,580	55.02%	69,194	57.29%	60,841	52.73%	50,296	64.64%	58.33%
August	75,372	90.61%	17,347	43.87%	33,589	63.31%	42,938	66.22%	64,142	65.56%	28,178	70.16%	66.67%
September	57,230	98.68%	34,311	52.70%	26,271	69.79%	59,367	78.58%	91,399	83.84%	49,642	79.89%	75.00%
October	72,581	108.91%	38,399	62.58%	25,870	76.17%	26,559	84.11%	77,465	99.33%	55,456	90.76%	83.33%
November	77,176	119.79%	47,094	74.69%	21,175	81.39%	39,064	92.24%	26,620	104.66%		90.76%	91.67%
December	42,659	125.80%	36,100	83.98%	20,772	86.51%	59,602	104.64%	28,669	110.39%		90.76%	100.00%
Total	\$ 892,515	125.80%	\$ 326,428	83.98%	\$ 350,798	86.51%	\$ 502,793	104.64%	\$ 551,956	110.39%	\$ 463,038	90.76%	



Budget Remaining	\$ 47,147
Current Month Breakdown*	
OT Bike Team	\$ -
OT CPR	-
OT Callback	13,423
OT Community Event	-
OT Computer Tech	789
OT Day Rate	-
OT Holdover	489
OT Instructor	-
OT Meeting	3,622
OT Military Leave	-
OT Misc	3,795
OT Off Shift Response	-
OT PM CE	1,727
OT Peer Review	-
OT SL Vacancy	16,632
OT Training	14,662
OT WOOC	317
OT Union Leave	-
Total	\$ 55,456

CENTRAL KITSAP FIRE & RESCUE

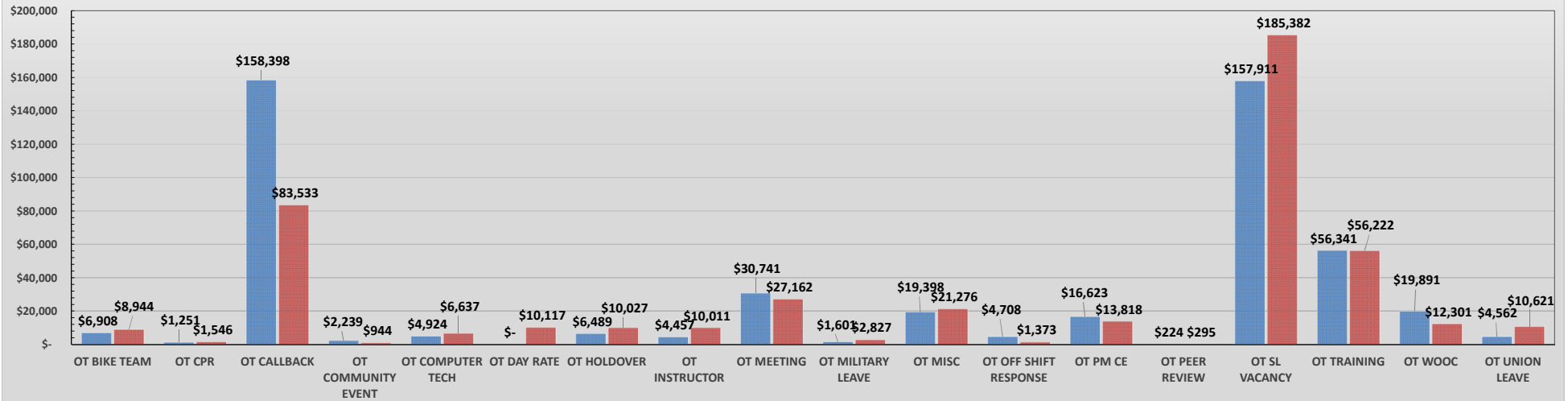
Overtime Costs by Month

2018 Categorial Overtime Detail By Month

Category	January	February	March	April	May	June	July	August	September	October	November	December	Total
OT Bike Team	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 746	\$ 2,580	\$ 5,618	\$ -			\$ 8,944
OT CPR	100	-	181	181	-	181	542	181	181	-			1,546
OT Callback	4,476	7,962	2,313	7,849	4,824	12,220	11,582	7,297	11,587	13,423			83,533
OT Community Event	-	-	-	-	-	-	944	-	-	-			944
OT Computer Tech	291	978	678	345	1,886	506	211	815	138	789			6,637
OT Day Rate	-	738	534	3,541	388	1,354	457	728	2,377	-			10,117
OT Holdover	1,933	1,389	339	731	761	824	1,635	1,316	610	489			10,027
OT Instructor	-	791	1,836	788	2,578	2,233	1,295	335	155	-			10,011
OT Meeting	521	4,367	3,746	2,857	636	2,106	3,193	2,919	3,196	3,622			27,162
OT Military Leave	131	-	-	181	-	-	-	-	2,516	-			2,827
OT Misc	710	-	78	8,956	306	2,953	4,292	185	-	3,795			21,276
OT Off Shift Response	-	435	-	-	-	-	343	595	-	-			1,373
OT PM CE	171	-	70	4,635	3,757	2,882	-	577	-	1,727			13,818
OT Peer Review	-	-	-	-	-	-	-	295	-	-			295
OT SL Vacancy	11,339	27,011	18,055	9,502	32,843	24,080	19,759	9,789	16,373	16,632			185,382
OT Training	575	7,906	1,615	11,442	1,892	13,910	1,900	505	1,814	14,662			56,222
OT WOOC	3,824	-	-	1,637	351	5,619	56	61	437	317			12,301
OT Union Leave	-	-	-	2,143	497	-	3,341	-	4,640	-			10,621
Subtotal*	24,071	51,577	29,443	54,788	50,719	68,868	50,296	28,178	49,642	55,456	-	-	463,038
Mobilization OT & Backfill	-	-	-	-	-	-	-	22,962	23,179	-			46,141
Total Overtime Costs	24,071	51,577	29,443	54,788	50,719	68,868	50,296	51,140	72,821	55,456	-	-	509,179

Overtime Costs by Category*

■ 2017 YTD ■ 2018 YTD*



*Excludes Mobilization overtime and mobilization backfill overtime as these costs are to be reimbursed by the state.



FINANCIAL REPORT FOR THE NINE MONTHS ENDING SEPTEMBER 30, 2018

Report on Finance and Records Staff Activities

In addition to their regular duties, the following highlights significant activities of Finance and Records staff over the past quarter:

- Attended the Washington Finance Officer's (WFOA) Conference;
- Completed a comprehensive records scanning and tossing procedure;
- Made significant progress toward phase one of the Operative IQ implementation;
- Began work on the SFY 2018 GEMT cost report;
- Significantly updated the budget book and prepared and submitted the first draft of the 2019 budget.

Report on Financial Position

Total expenditures exceeded revenues by more than \$3.52 million for the nine months ending September 30, 2018. This short-term deficit is primarily from the timing of bi-annual tax revenue receipts and will normalize in October. The Agency's overall budget variance during the period was favorable by nearly \$315,000 or 8.2%.

A comparison between the Agency's current and prior year fund balances is provided below. The current year balance totaled just over \$14.78 million or nearly \$2.31 million less than the prior year. The primary reason for the decrease is spending down the bond project fund.

ENDING FUND BALANCES	September 2018	September 2017	Variance
General Fund	\$ 5,051,191	\$ 5,511,172	\$ (459,981)
Reserve Fund - General Liability	2,830,139	2,402,346	427,793
Debt Service Fund - Bond	1,043,726	1,017,964	25,762
Capital Fund - Bond Projects	545,354	3,196,175	(2,650,821)
Capital Fund - Facilities	3,812,693	3,606,340	206,353
Capital Fund - Apparatus & Equipment	1,409,666	1,279,682	129,984
Capital Fund - Fire Mitigation	-	75,634	(75,634)
Technical Rescue ILA	90,601	-	90,601
Total Balance of All Funds	\$ 14,783,370	\$ 17,089,313	\$ (2,305,943)



GENERAL FUND BUDGET VARIANCES

Operating Revenues

Operating revenue exceeded budget expectations by \$488,100 or 4.6% due to higher than expected ambulance transport revenue (\$192,000), timber revenue (\$78,900) and interest revenue (\$60,200). We also received \$16,500 in new revenue from fleet services which were not budgeted.

Additionally, the District received \$311,700 in revenues from the Ground Emergency Medical Transport (GEMT) program. Due to uncertainty about the timing and availability of payments, these revenues were not included in the 2018 budget. Retroactive GEMT revenue will be transferred to the capital or liability funds per the 2018 Budget Directives.

Overall tax revenue was lower than expected by \$167,400 or 1.8%, but this variance is expected to normalize next month.

Operating Expenses

Total operating expenditures were under budget by \$706,200 or 4.9% year-to-date. Driving these favorable variances are lower than anticipated personnel costs (\$91,600), supplies (\$97,400), training and travel (\$96,500), professional services (\$126,000) and contingency (\$256,300).

Salary and benefits expenditures are lower than budgeted due to the timing of retirement payouts, and an unfilled position in operations. We expect this favorable variance to continue to shrink during the year.

The favorable variance in supplies is primarily due to lower than budgeted costs for bunker gear (\$33,500), EMS supplies and equipment (\$20,600) and Facilities supplies (\$36,000). The favorable variance for Facilities may continue to shrink due to planned maintenance.

Training and travel costs are favorable compared with budget due to lower than expected year-to-date costs for Operations/EMS and Administration of \$50,300 and \$15,100 respectively.

Non-Operating Activity

Non-operational activity – consisting primarily of capital expenditures and fund transfers – reflects an unfavorable variance of \$879,400.

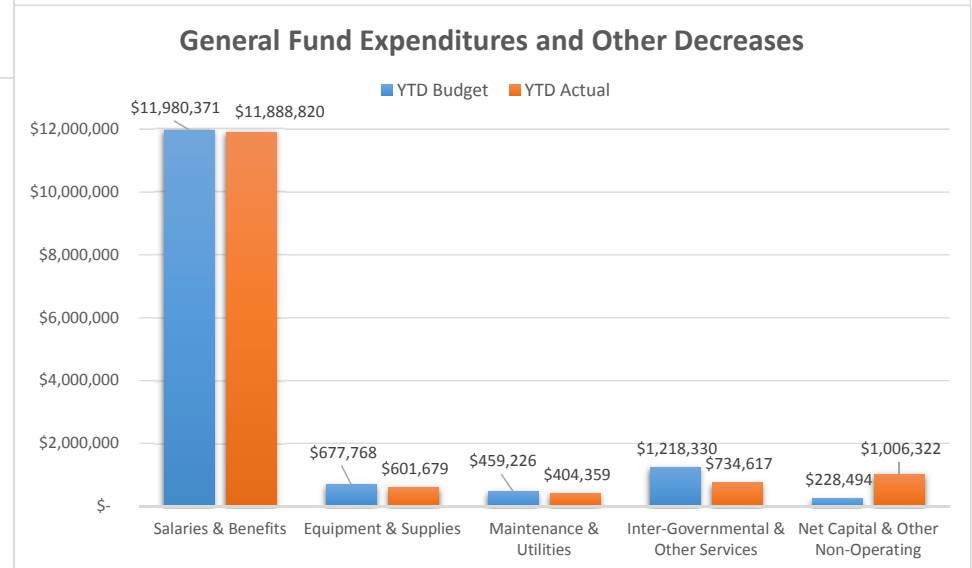
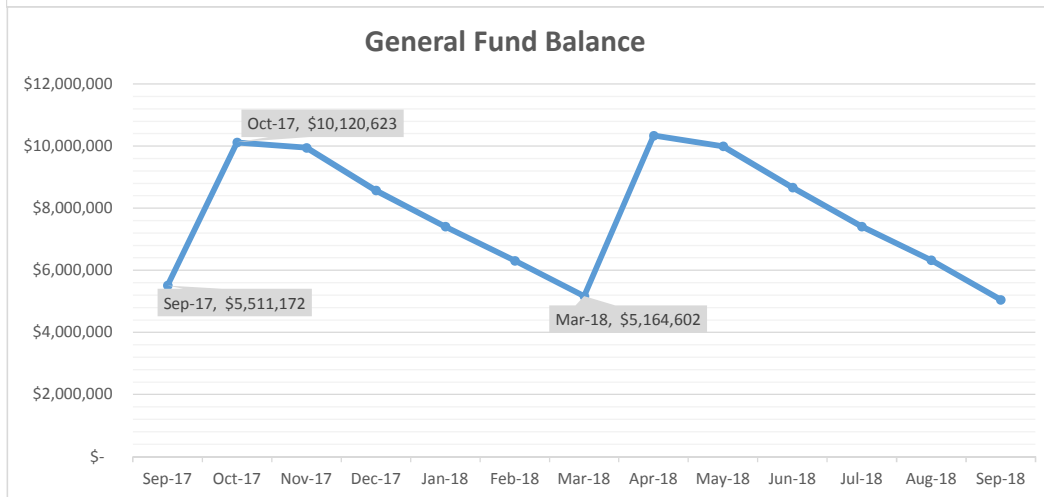
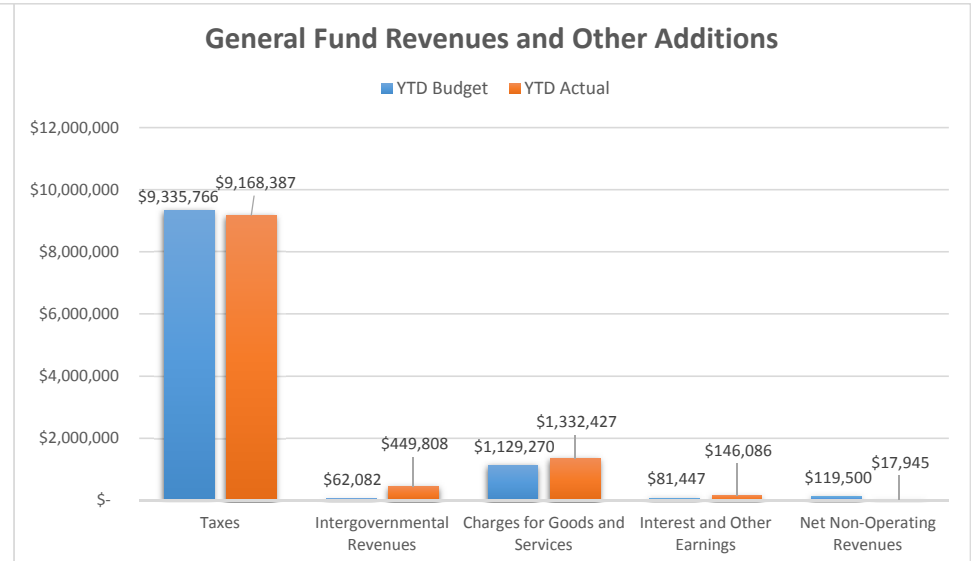
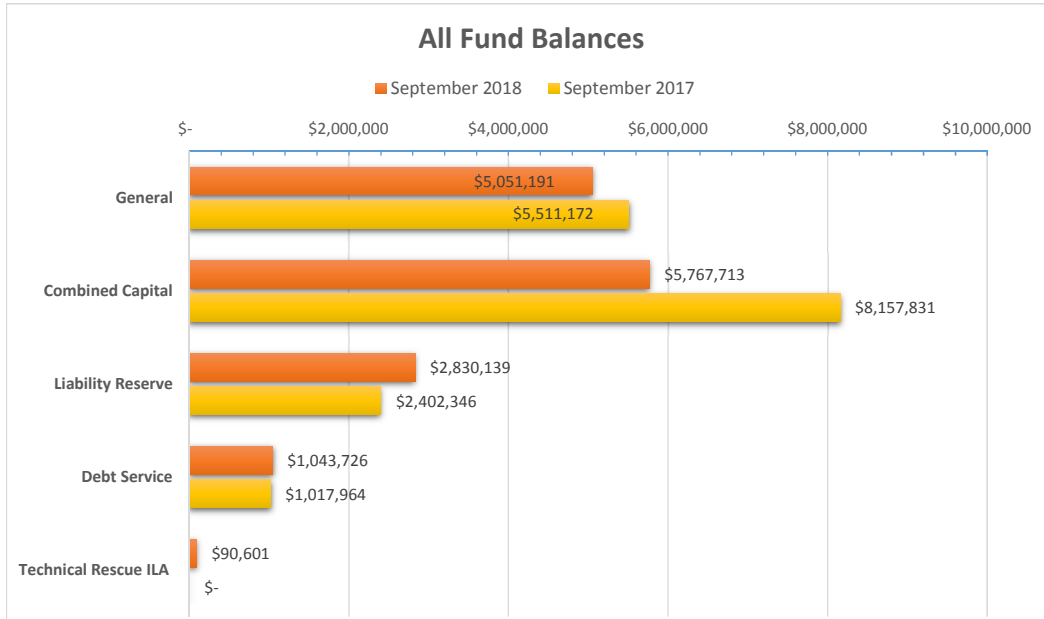
Capital costs of \$697,200 make-up the bulk of this variance. However, we anticipate that nearly \$342,000 of this amount is eligible to be reimbursed from the capital apparatus and capital facilities funds before year-end.

The remaining non-operating variance is primarily from the \$385,000 transfer to the liability fund that occurred at the beginning of the year.

CENTRAL KITSAP FIRE & RESCUE
Statement of Fund Resources and Uses Arising From Cash Transactions
For The Nine Months Ending September 30, 2018

	Total Budget	YTD Budget	YTD Actual	Budget \$ Variance	Budget % Variance	Utilization 9 Mo = 75.0%
GENERAL FUND - 001						
Operating Revenue						
Taxes	\$ 16,736,220	\$ 9,335,766	\$ 9,168,387	\$ (167,379)	-1.8%	54.8%
Intergovernmental Revenues	86,580	62,082	449,808	387,726	624.5%	519.5%
Charges for Goods and Services	1,497,300	1,129,270	1,332,427	203,157	18.0%	89.0%
Interest and Other Earnings	106,290	81,447	146,086	64,639	79.4%	137.4%
Total Operating Revenues	18,426,390	10,608,565	11,096,708	488,143	4.6%	60.2%
Operating Expenditures						
Salaries and Wages	12,393,460	9,149,067	9,089,939	(59,128)	-0.6%	73.3%
Personnel Benefits	3,781,735	2,831,304	2,798,881	(32,423)	-1.1%	74.0%
Subtotal Salaries and Benefits	16,175,195	11,980,371	11,888,820	(91,551)	-0.8%	73.5%
Office and Operating Supplies	741,225	554,457	457,095	(97,362)	-17.6%	61.7%
Fuel Consumed	135,600	101,699	123,395	21,696	21.3%	91.0%
Small Tools and Minor Equipment	28,810	21,612	21,189	(423)	-2.0%	73.5%
Training and Travel	297,515	221,394	124,894	(96,500)	-43.6%	42.0%
Professional Services	578,005	446,700	320,665	(126,035)	-28.2%	55.5%
Communication	90,320	67,743	70,108	2,365	3.5%	77.6%
Taxes, Operating Rentals and Leases	14,775	14,318	8,977	(5,341)	-37.3%	60.8%
Insurance	90,145	88,945	89,420	475	0.5%	99.2%
Utility Services	165,600	128,679	110,915	(17,764)	-13.8%	67.0%
Repairs and Maintenance	349,530	262,804	223,336	(39,468)	-15.0%	63.9%
Other Fees and Contingency	375,795	285,525	29,213	(256,312)	-89.8%	7.8%
Elections and Kitsap 911 Contract	250,265	161,448	161,448	-	0.0%	64.5%
Total Operating Expenses	19,292,780	14,335,695	13,629,475	(706,220)	-4.9%	70.6%
Net Operating Revenues (Expenditures)	(866,390)	(3,727,130)	(2,532,767)	1,194,363	-32.0%	292.3%
Non-Operating Revenues (Expenditures)						
Sales and Leasehold Tax - Net	-	-	1,662	1,662		
Proceeds From the Sale of Assets	10,000	7,500	7,567	67	0.9%	75.7%
Interfund Transfers	9,000	109,500	(309,156)	(418,656)	-382.3%	-3435.1%
Insurance Recoveries	5,000	2,500	8,716	6,216	248.6%	174.3%
Capital Expenditures	(280,890)	(228,494)	(697,166)	(468,672)	205.1%	248.2%
Total Non-Operating Revenues (Expenditures)	(256,890)	(108,994)	(988,377)	(879,383)	806.8%	384.7%
Net Increase (Decrease) In Cash and Investments	(1,123,280)	(3,836,124)	(3,521,144)	\$ 314,980	-8.2%	
Beginning Cash and Investment Balance	1,123,280	1,123,280	8,572,335			
Total Ending Cash and Investments	\$ -	\$ (2,712,844)	\$ 5,051,191			

CKFR Financial Snapshot - September 30, 2018



2018 BUDGET POSITION

Central Kitsap Fire & Rescue
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001 GENERAL FUND

Revenues	Amt Budgeted	September	YTD	Remaining	
308 Beginning Balances	1,123,280.00	0.00	8,572,335.12	(7,449,055.12)	763.2%
310 Taxes	9,335,766.00	185,187.72	9,168,386.85	167,379.15	98.2%
330 Intergovernmental Revenues	62,082.00	142,957.44	449,808.09	(387,726.09)	724.5%
340 Charges For Goods & Services	1,129,270.00	120,640.18	1,332,427.09	(203,157.09)	118.0%
360 Interest & Other Earnings	81,447.00	14,257.29	146,086.43	(64,639.43)	179.4%
380 Non Revenues	1,728.00	1,714.76	2,970.53	(1,242.53)	171.9%
390 Other Financing Sources	7,500.00	222.50	7,566.58	(66.58)	100.9%
397 Interfund Transfers	109,500.00	0.00	75,874.28	33,625.72	69.3%
398 Insurance Recoveries	2,500.00	906.55	8,716.29	(6,216.29)	348.7%

Fund Revenues:	11,853,073.00	465,886.44	19,764,171.26	(7,911,098.26)	166.7%
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Expenditures	Amt Budgeted	September	YTD	Remaining	
000	0.00	0.00	0.00	0.00	0.0%
010 Admin Salaries	1,479,110.00	161,738.00	1,451,394.17	27,715.83	98.1%
020 Admin Benefits	520,118.00	61,363.23	499,972.38	20,145.62	96.1%
030 Admin Supplies	15,834.00	539.04	14,122.53	1,711.47	89.2%
040 Admin Professional Services	790,642.00	120,852.92	376,283.67	414,358.33	47.6%
050 Admin Intergovernmental	0.00	0.00	0.00	0.00	0.0%
210 Operations Salaries	7,041,100.00	790,893.21	6,984,313.86	56,786.14	99.2%
220 Operations Benefits	2,073,138.00	290,399.53	2,054,207.94	18,930.06	99.1%
230 Operations Supplies	405,449.00	54,673.96	351,577.26	53,871.74	86.7%
240 Operations Services	137,227.00	4,465.02	118,845.07	18,381.93	86.6%
250 Operations Intergovernmental	161,448.00	17,938.66	161,447.94	0.06	100.0%
310 Fire Prevention Salaries	60,511.00	6,693.63	61,481.23	(970.23)	101.6%
320 Fire Prevention Benefits	14,887.00	1,763.76	15,297.12	(410.12)	102.8%
330 Fire Prevention Supplies	13,830.00	4,193.04	16,374.89	(2,544.89)	118.4%
340 Fire Prevention Services	3,970.00	22.72	507.59	3,462.41	12.8%
440 Training Services-External	36,500.00	0.00	32,383.50	4,116.50	88.7%
451 Training Salaries	200,255.00	21,569.56	194,308.33	5,946.67	97.0%
452 Training Benefits	56,001.00	7,721.41	55,701.35	299.65	99.5%
453 Training Supplies	15,755.00	0.00	9,142.92	6,612.08	58.0%
454 Training Services- Internal	188,394.00	6,978.67	93,810.48	94,583.52	49.8%
510 Facilities Salaries	125,910.00	14,416.99	140,067.08	(14,157.08)	111.2%
520 Facilities Benefits	57,327.00	8,194.54	59,190.77	(1,863.77)	103.3%
530 Facilities Supplies	130,376.00	17,148.50	90,762.74	39,613.26	69.6%
540 Facilities Services	283,627.00	16,625.84	275,349.57	8,277.43	97.1%
610 Vehicle Maintenance Salaries	242,181.00	28,050.17	258,374.59	(16,193.59)	106.7%
620 Vehicle Maintenance Benefits	109,833.00	14,814.36	114,511.83	(4,678.83)	104.3%
630 Vehicle Maintenance Supplies	96,524.00	12,138.62	119,698.55	(23,174.55)	124.0%
640 Vehicle Maintenance Services	11,999.00	203.41	25,199.75	(13,200.75)	210.0%
740 Ambulance Billing Services	63,749.00	0.00	55,147.88	8,601.12	86.5%

522 Fire Control	14,335,695.00	1,663,398.79	13,629,474.99	706,220.01	95.1%
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580 Non Expenditures	1,728.00	127.08	1,309.05	418.95	75.8%
594 Capital Expenditures	228,494.00	78,477.27	697,166.35	(468,672.35)	305.1%
597 Interfund Transfers	0.00	0.00	385,030.00	(385,030.00)	0.0%

Fund Expenditures:	14,565,917.00	1,742,003.14	14,712,980.39	(147,063.39)	101.0%
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2018 BUDGET POSITION

Central Kitsap Fire & Rescue
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001 GENERAL FUND

Fund Excess/(Deficit):	(2,712,844.00)	(1,276,116.70)	5,051,190.87
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2018 BUDGET POSITION

Central Kitsap Fire & Rescue
MCAG #: 1162

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002 RESERVE-GENERAL LIABILITY FUND

Revenues	Amt Budgeted	September	YTD	Remaining	
308 Beginning Balances	0.00	0.00	2,409,594.74	(2,409,594.74)	0.0%
360 Interest & Other Earnings	0.00	4,593.40	35,514.59	(35,514.59)	0.0%
397 Interfund Transfers	0.00	0.00	385,030.00	(385,030.00)	0.0%
Fund Revenues:	0.00	4,593.40	2,830,139.33	(2,830,139.33)	0.0%
Expenditures	Amt Budgeted	September	YTD	Remaining	
597 Interfund Transfers	219,000.00	0.00	0.00	219,000.00	0.0%
999 Ending Balance	0.00	0.00	0.00	0.00	0.0%
Fund Expenditures:	219,000.00	0.00	0.00	219,000.00	0.0%
Fund Excess/(Deficit):	(219,000.00)	4,593.40	2,830,139.33		

2018 BUDGET POSITION

Central Kitsap Fire & Rescue
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201 BOND FUND- DEBT SERVICE

Revenues	Amt Budgeted	September	YTD	Remaining	
308 Beginning Balances	0.00	0.00	265,299.77	(265,299.77)	0.0%
310 Taxes	0.00	16,092.64	791,123.79	(791,123.79)	0.0%
330 Intergovernmental Revenues	0.00	0.00	9,111.22	(9,111.22)	0.0%
360 Interest & Other Earnings	0.00	1,672.93	9,955.80	(9,955.80)	0.0%
Fund Revenues:	0.00	17,765.57	1,075,490.58	(1,075,490.58)	0.0%
Expenditures	Amt Budgeted	September	YTD	Remaining	
591 Debt Service - Principal Repayment	0.00	0.00	0.00	0.00	0.0%
592 Debt Service - Interest Costs	31,764.81	0.00	31,764.81	0.00	100.0%
999 Ending Balance	0.00	0.00	0.00	0.00	0.0%
Fund Expenditures:	31,764.81	0.00	31,764.81	0.00	100.0%
Fund Excess/(Deficit):	(31,764.81)	17,765.57	1,043,725.77		

2018 BUDGET POSITION

Central Kitsap Fire & Rescue
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305 CAPITAL- APPARATUS/EQUIPMENT FUND

Revenues	Amt Budgeted	September	YTD	Remaining	
308 Beginning Balances	0.00	0.00	1,391,320.26	(1,391,320.26)	0.0%
360 Interest & Other Earnings	13,200.00	2,287.93	18,345.58	(5,145.58)	139.0%
397 Interfund Transfers	210,000.00	0.00	0.00	210,000.00	0.0%
Fund Revenues:	223,200.00	2,287.93	1,409,665.84	(1,186,465.84)	631.6%
Expenditures	Amt Budgeted	September	YTD	Remaining	
597 Interfund Transfers	100,000.00	0.00	0.00	100,000.00	0.0%
999 Ending Balance	0.00	0.00	0.00	0.00	0.0%
Fund Expenditures:	100,000.00	0.00	0.00	100,000.00	0.0%
Fund Excess/(Deficit):	123,200.00	2,287.93	1,409,665.84		

2018 BUDGET POSITION

Central Kitsap Fire & Rescue
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310 CAPITAL- FACILITIES FUND

Revenues	Amt Budgeted	September	YTD	Remaining	
308 Beginning Balances	0.00	0.00	3,613,424.86	(3,613,424.86)	0.0%
360 Interest & Other Earnings	36,000.00	6,182.00	48,644.13	(12,644.13)	135.1%
390 Other Financing Sources	225,935.00	0.00	150,624.24	75,310.76	66.7%
Fund Revenues:	261,935.00	6,182.00	3,812,693.23	(3,550,758.23)	*****%
Expenditures	Amt Budgeted	September	YTD	Remaining	
597 Interfund Transfers	1,862,200.00	0.00	0.00	1,862,200.00	0.0%
999 Ending Balance	0.00	0.00	0.00	0.00	0.0%
Fund Expenditures:	1,862,200.00	0.00	0.00	1,862,200.00	0.0%
Fund Excess/(Deficit):	(1,600,265.00)	6,182.00	3,812,693.23		

2018 BUDGET POSITION

Central Kitsap Fire & Rescue
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315 CAPITAL-FIRE MITIGATION AGREEMENT

Revenues	Amt Budgeted	September	YTD	Remaining	
308 Beginning Balances	0.00	0.00	75,854.02	(75,854.02)	0.0%
360 Interest & Other Earnings	0.00	0.00	20.26	(20.26)	0.0%
Fund Revenues:	0.00	0.00	75,874.28	(75,874.28)	0.0%
Expenditures	Amt Budgeted	September	YTD	Remaining	
597 Interfund Transfers	0.00	0.00	75,874.28	(75,874.28)	0.0%
999 Ending Balance	0.00	0.00	0.00	0.00	0.0%
Fund Expenditures:	0.00	0.00	75,874.28	(75,874.28)	0.0%
Fund Excess/(Deficit):	0.00	0.00	0.00		

2018 BUDGET POSITION

Central Kitsap Fire & Rescue
MCAG #: 1162

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320 CAPITAL PROJECTS FUND- BOND

Revenues	Amt Budgeted	September	YTD	Remaining	
308 Beginning Balances	0.00	0.00	3,197,584.65	(3,197,584.65)	0.0%
340 Charges For Goods & Services	0.00	0.00	0.00	0.00	0.0%
360 Interest & Other Earnings	10,200.00	885.13	8,493.31	1,706.69	83.3%
Fund Revenues:	10,200.00	885.13	3,206,077.96	(3,195,877.96)	*****%
Expenditures	Amt Budgeted	September	YTD	Remaining	
592 Debt Service - Interest Costs	0.00	0.00	170.00	(170.00)	0.0%
594 Capital Expenditures	70,545.00	0.00	2,660,553.88	(2,590,008.88)	*****%
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.0%
999 Ending Balance	0.00	0.00	0.00	0.00	0.0%
Fund Expenditures:	70,545.00	0.00	2,660,723.88	(2,590,178.88)	*****%
Fund Excess/(Deficit):	(60,345.00)	885.13	545,354.08		

2018 BUDGET POSITION

Central Kitsap Fire & Rescue
MCAG #: 1162

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630 TECH RESCUE ILA

Revenues	Amt Budgeted	September	YTD	Remaining	
308 Beginning Balances	0.00	0.00	63,922.26	(63,922.26)	0.0%
380 Non Revenues	0.00	0.00	30,200.00	(30,200.00)	0.0%
Fund Revenues:	0.00	0.00	94,122.26	(94,122.26)	0.0%
Expenditures	Amt Budgeted	September	YTD	Remaining	
580 Non Expenditures	0.00	0.00	3,521.22	(3,521.22)	0.0%
999 Ending Balance	0.00	0.00	0.00	0.00	0.0%
Fund Expenditures:	0.00	0.00	3,521.22	(3,521.22)	0.0%
Fund Excess/(Deficit):	0.00	0.00	90,601.04		



November 13, 2018

RESOLUTION 18-XX
2019 Budget Certification



SCENARIO 1
(Proposition No. 1 Passes)

WHEREAS, The Board of Fire Commissioners ("Board") of Central Kitsap Fire and Rescue ("District") has an obligation to notify the Kitsap County Assessor regarding the District's budgetary requirements for the fiscal year 2019. In compliance therewith,

THEREFORE, be it resolved as follows:

1. For information purposes, the County Assessor has notified the District's Board that the preliminary assessed valuation of real properties lying within the boundaries of the District for the calendar year 2019 is \$9,366,971,373 for Fire Protection (Regular Levy), and \$9,397,221,839 for Emergency Medical Services ("EMS");
2. The attached Appendix "A" is hereby adopted as the District's budget for the calendar year 2019. By this reference, Appendix "A" is incorporated herein and made a part hereof;
3. The Board of County Commissioners for Kitsap County, Washington, is hereby requested to make the following levies for the District*:
 - a) \$14,085,590 into the Expense Fund of the District as regular levy funds;
 - b) \$0 into the Expense Fund of the District as Administrative Refunds for regular levy;
 - c) \$1,800,000 Into the Expense Fund of the District as special levy funds;
 - d) \$3,745,860 into the Emergency Medical Services Fund as special levy funds;
 - e) \$9,852 into the Emergency Medical Services Fund as Administrative Refunds for special levy;
and
 - f) \$1,460,644 into the Bond Debt Service Fund as special levy funds.

Total \$21,101,946

*Amounts presented in 3 a, b, d and e are based on the Kitsap County Assessor's estimated figures provided as of October 15, 2018 and may be adjusted.

4. One original and two copies of this Resolution and the referenced budget will be delivered to the Kitsap County Administrative Office. One original copy of the same shall be delivered to the Kitsap County Assessor's Office.



DICK WEST
Chairman & Commissioner

BOB MUHLEMAN
Vice Chairman & Commissioner

NATE ANDREWS
Commissioner

KEN ERICKSON
Commissioner

Attested to:

KENNETH BAGWELL
District Secretary

GUY EARLE
Commissioner



November 13, 2018

DRAFT

RESOLUTION 18-XX

EMS Tax Levy – RCW 84.55.120

(District With a Population Over 10,000)

SCENARIO 1
(Proposition No. 1 Passes)

WHEREAS, the Board of Commissioners of Central Kitsap Fire & Rescue has met to consider its proposed budget for the calendar year 2019; and,

WHEREAS, the Board of Commissioners of Central Kitsap Fire & Rescue has held a Public Hearing on November 13, 2018 and has duly considered all relevant evidence and testimony presented; and

WHEREAS, the District's actual levy amount from the previous year was \$3,697,762; and

WHEREAS, the population of the District is more than 10,000; and now

THEREFORE, be it resolved by the Board of Commissioners of the taxing district that an increase in the Emergency Medical Services (EMS) property tax levy is hereby authorized for the levy to be collected in the 2019 tax year.

The dollar amount of the increase over the actual levy from the previous year shall be **\$11,432** which is an increase of zero point three zero nine one eight percent (**0.30918%**) from the previous year.

This increase is exclusive of additional revenue resulting from new construction, improvement to property, newly constructed wind turbines, solar, biomass, and geothermal facilities and any increase in the value of state assessed property, and annexations that have occurred and refunds made. The District also hereby reserves all future levy capabilities of every kind and nature.

ADOPTED, this 13th day of November, 2018.

DICK WEST
Chairman & Commissioner

BOB MUHLEMAN
Vice Chairman & Commissioner

NATE ANDREWS
Commissioner

KEN ERICKSON
Commissioner

Attested to:

KENNETH BAGWELL
District Secretary

GUY EARLE
Commissioner



November 13, 2018

RESOLUTION 18-XX
2019 Budget Certification

DRAFT

SCENARIO 2
(Proposition No. 1 Fails)

WHEREAS, The Board of Fire Commissioners ("Board") of Central Kitsap Fire and Rescue ("District") has an obligation to notify the Kitsap County Assessor regarding the District's budgetary requirements for the fiscal year 2019. In compliance therewith,

THEREFORE, be it resolved as follows:

1. For information purposes, the County Assessor has notified the District's Board that the preliminary assessed valuation of real properties lying within the boundaries of the District for the calendar year 2019 is \$9,366,971,373 for Fire Protection (Regular Levy), and \$9,397,221,839 for Emergency Medical Services ("EMS");
2. The attached Appendix "A" is hereby adopted as the District's budget for the calendar year 2019. By this reference, Appendix "A" is incorporated herein and made a part hereof;
3. The Board of County Commissioners for Kitsap County, Washington, is hereby requested to make the following levies for the District*:
 - a) \$11,388,130 into the Expense Fund of the District as regular levy funds;
 - b) \$29,640 into the Expense Fund of the District as Administrative Refunds for regular levy;
 - c) \$1,800,000 Into the Expense Fund of the District as special levy funds;
 - d) \$3,745,860 into the Emergency Medical Services Fund as special levy funds;
 - e) \$9,852 into the Emergency Medical Services Fund as Administrative Refunds for special levy;
and
 - f) \$1,460,644 into the Bond Debt Service Fund as special levy funds.

Total \$18,434,126

*Amounts presented in 3 a, b, d and e are based on the Kitsap County Assessor's estimated figures provided as of October 15, 2018 and may be adjusted.

4. One original and two copies of this Resolution and the referenced budget will be delivered to the Kitsap County Administrative Office. One original copy of the same shall be delivered to the Kitsap County Assessor's Office.



DICK WEST
Chairman & Commissioner

BOB MUHLEMAN
Vice Chairman & Commissioner

NATE ANDREWS
Commissioner

KEN ERICKSON
Commissioner

Attested to:

KENNETH BAGWELL
District Secretary

GUY EARLE
Commissioner



November 13, 2018

RESOLUTION 18-XX

EMS Tax Levy – RCW 84.55.120

(District With a Population Over 10,000)

DRAFT

SCENARIO 2
(Proposition No. 1 Fails)

WHEREAS, the Board of Commissioners of Central Kitsap Fire & Rescue has met to consider its proposed budget for the calendar year 2019; and,

WHEREAS, the Board of Commissioners of Central Kitsap Fire & Rescue has held a Public Hearing on November 13, 2018 and has duly considered all relevant evidence and testimony presented; and

WHEREAS, the District's actual levy amount from the previous year was \$3,697,762; and

WHEREAS, the population of the District is more than 10,000; and now

THEREFORE, be it resolved by the Board of Commissioners of the taxing district that an increase in the Emergency Medical Services (EMS) property tax levy is hereby authorized for the levy to be collected in the 2019 tax year.

The dollar amount of the increase over the actual levy from the previous year shall be **\$11,432** which is an increase of zero point three zero nine one eight percent (**0.30918%**) from the previous year.

This increase is exclusive of additional revenue resulting from new construction, improvement to property, newly constructed wind turbines, solar, biomass, and geothermal facilities and any increase in the value of state assessed property, and annexations that have occurred and refunds made. The District also hereby reserves all future levy capabilities of every kind and nature.

ADOPTED, this 13th day of November, 2018.

DICK WEST
Chairman & Commissioner

BOB MUHLEMAN
Vice Chairman & Commissioner

NATE ANDREWS
Commissioner

KEN ERICKSON
Commissioner

Attested to:

KENNETH BAGWELL
District Secretary

GUY EARLE
Commissioner



November 13, 2018

RESOLUTION 18-XX

Regular Tax Levy – RCW 84.55.120

(District With a Population Over 10,000)

DRAFT

SCENARIO 2
(Proposition No. 1 Fails)

WHEREAS, the Board of Commissioners of Central Kitsap Fire & Rescue has met to consider its proposed budget for the calendar year 2019; and,

WHEREAS, the Board of Commissioners of Central Kitsap Fire & Rescue has held a Public Hearing on November 13, 2018 and has duly considered all relevant evidence and testimony presented; and

WHEREAS, the District's actual levy amount from the previous year was \$11,245,078; and

WHEREAS, the population of the District is more than 10,000; and now

THEREFORE, be it resolved by the Board of Commissioners of the taxing district that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2019 tax year.

The dollar amount of the increase over the actual levy from the previous year shall be **\$31,239** which is an increase of zero point two seven seven eight one one percent (**0.277811%**) from the previous year.

This increase is exclusive of additional revenue resulting from new construction, improvement to property, newly constructed wind turbines, solar, biomass, and geothermal facilities and any increase in the value of state assessed property, and annexations that have occurred and refunds made. The District also hereby reserves all future levy capabilities of every kind and nature.

ADOPTED, this 13th day of November, 2018.

DICK WEST
Chairman & Commissioner

BOB MUHLEMAN
Vice Chairman & Commissioner

NATE ANDREWS
Commissioner

KEN ERICKSON
Commissioner

Attested to:

KENNETH BAGWELL
District Secretary

GUY EARLE
Commissioner