

**NORTH KITSAP FIRE & RESCUE**  
**2024 Budget Hearing**  
**Required by RCW 84.55.120**  
**Overview of Documents**

**Purpose of the Budget Hearing:** To consider the revenue sources of the District for 2024.

**1. Public Hearing Notice**

To be posted on the front door of Station 81 and on the website.

**2. Levy Certification**

This form is taken directly from the Department of Revenue’s website. A clause (above the signature line) has been inserted to help ensure maximum levy capacity.

**Separate Certifications for Fire and EMS**

The figures illustrated on this form represent information provided by the Kitsap County Assessor’s office (See Item No. 8) –

<b>Fire Levy</b>		
Last year’s Levy	\$8,348,693	
Highest Allow Levy	\$8,348,693	
5.1% of Highest Allowable	\$8,774,476	
New Construction	\$74,303	<i>Unable to collect - statutory rate restrictions.</i>
Refunds/Canceled Taxes	\$26,507	<i>Will be levied under the EMS levy.</i>
Total Estimated Levy	<b>\$8,875,286</b>	<i>Over \$1.50/AV at (\$1.563580) – Unable to collect.</i>
Assessed Value (AV)	\$5,676,256,910	
Projected Tax Rate	1.50%	
Tax Rate	<b>\$8,514,385</b>	Highest Allowed Amount
Discretionary Margin	\$10,000	
<b>Total Levy Request</b>	<b>\$8,524,385</b>	
Change in levy from last year <i>including discretionary margin</i>	\$175,693	

<b>EMS Levy</b>		
Last year’s Levy	\$2,059,956	
Highest Allow Levy	\$2,041,098	
101% of Highest Allowable	\$20,411	
New Construction	\$18,332	
Refunds/Canceled Taxes	\$35,204	<i>(\$8,697 EMS + \$26,507 FIRE)</i>
Total Estimated Levy	<b>\$2,115,045</b>	
Assessed Value (AV)	\$5,676,481,010	
Projected Tax Rate	.366396	NO RATE RESTRICTION
Discretionary Margin	\$5,000	
<b>Total Levy Request</b>	<b>\$2,120,045</b>	
Change in levy from last year <i>including discretionary margin</i>	\$60,089	

\* Documents 1-9 represent levied revenues ONLY and will not equal our total revenue of our line-item budget.

**NORTH KITSAP FIRE & RESCUE**  
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Levy request is comprised of highest allowable minus previous year refunds and abatements plus new construction and refunds. We add a discretionary margin of \$10,000 to the Fire Levy and \$5,000 to the EMS Levy in consideration of late fluctuations in the County’s preliminary figures to ensure we maximize our levy. Anything not requested in a dollar figure, regardless of if it is available and lawful, cannot be levied. \*IF the rate is restricted, the refund portion can be collected in the other levy fund. This is the case with our Fire Levy.

3. **Ordinance Resolutions** - required by RCW 84.55.120 (Referendum 47 and Initiative 747) – Form taken directly from the Department of Revenue’s website.

Fire Levy	Resolution 2023-20
Last year’s Levy	\$8,348,693
Highest allow levy	\$8,514,385
101% of highest allowable	N/A
Dollar amount of change	\$165,693
% of change	0.0200 %

EMS Levy	Resolution 2023-21
Last year’s Levy	\$2,059,956
Highest allow levy	\$2,041,098
101% of highest allowable	\$20,411
Dollar amount of change	\$1,553
% of change	0.0754 %

This is used to indicate the percentage of increase over the previous year’s lawful levy before new construction, state assessed utilities, refunds & canceled taxes, and the discretionary margin we add for late fluctuations.

The levy request figures represented are derived from information provided by the Kitsap County Assessor’s Office (See Item No. 8)

**Implicit Price Deflator** *(For Information Only – No Resolution Prepared)*

The District would prepare a substantial needs resolution to raise our levy limit over the Implicit Price Deflator (IPD) if the price deflator equaled less than 1% minus the percent of increase as allowed by Initiative 747. When the price deflator is greater than 1% a resolution is NOT necessary. **This year the IPD was 3.67 % therefore it is unnecessary for us to adopt and submit a resolution to raise our levy limit by 101% for both Fire & EMS.**

\* Documents 1-9 represent levied revenues ONLY and will not equal our total revenue of our line-item budget.

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**4. Certification Summary** – Bottom-line levy request All Funds

This is primarily for internal purposes and will be used as a cover sheet for the documents filed with the County; however, the County uses the individual certifications (DOR Forms Item No. 2) for their purpose.

The figures used in the summary are tied out to the individual Levy Certifications (Item No. 2) and/or the Assessor's sheets (plus the Admin. Refunds described - Item No. 2).

**5. Resolution 2023-22 Levy Request and Sequestering Request to Treasurer for levied funds**

This summarizes the Certifications, requests the Assessor to levy the maximum "lawful levy" and further requests the Treasurer to collect the monies.

**6. Instructions from the Assessor's office for Fire and EMS levies.**

**7. Assessor's preliminary Levy Limit Calculations - Lawful tax limits for Fire and EMS** - For levy Certifications we requested 101% of our highest allowable levy plus new construction and refunds identified by the county and our \$10,000 (Fire) \$5,000 (EMS) discretionary for late fluctuations (Described in Item No. 2).

**8. Levy Rate Sheet** - This is a five-year snapshot of our District's levy rates and limits from 2019 - present.

**9. NKFR 2024 Line-Item Revenue Budget** - Summary of all revenue sources\*

**10. NKFR 2024 Line-Item Expense Budget** - Summary of all expenses.

*\* Documents 1-9 represent levied revenues ONLY and will not equal our total revenue of our line-item budget.*

# ***NORTH KITSAP*** ***FIRE & RESCUE***

In accordance with RCW 84.55.120

## **PUBLIC MEETING**

### **Budget Hearing**

**Immediately Followed by the  
Regular Meeting**

**November 13, 2023, at 7:00 p.m.**

*North Kitsap Fire & Rescue's Budget Hearing for the purpose of considering sources of revenue available to the Fire District will be held both in person and remotely.*

A call-in number has been set up so members of the public can listen to the meeting. Just prior to 7:00 p.m. please call **323-591-8434**, when prompted, enter the following Conference ID: 460 971 242 then press #.

Questions prior to, and during the meeting should be emailed to Katie Patti at [patti@nkfr.org](mailto:patti@nkfr.org).

**Levy Certification**

In accordance with RCW 84.52.020, I, Katie Patti, Director of Administrative Services and District Secretary for North Kitsap Fire & Rescue, do hereby certify to the Kitsap County legislative authority that the Board of Fire Commissioners of said district requests that the following levy amounts be collected in 2024 as provided in the District’s budget, which was adopted following a public hearing held on November 13, 2023.

**REGULAR (FIRE) LEVY:**            \$ 8,524,385

**REFUNDS:**                            Collected with EMS Levy

***North Kitsap Fire & Rescue requests the Kitsap County Assessor to levy the full lawful amount allowed by the 101% limit, plus new construction, annexation, state-assessed utilities, and refund amounts.***

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date Signed)

**Levy Certification**

In accordance with RCW 84.52.020, I, Katie Patti, Director of Administrative Services and District Secretary for North Kitsap Fire & Rescue, do hereby certify to the Kitsap County legislative authority that the Board of Fire Commissioners of said District requests that the following levy amounts be collected in 2024 as provided in the District’s budget, which was adopted following a public hearing held on November 13, 2023.

**EMS LEVY:**    \$ 2,120,045\*

**REFUNDS:**    \$ 35,204 (Refund includes Regular Levy Refunds-detail below).

EMS Refunds: \$8,697 + Regular Refunds \$26,507 totaling \$35,204 to be collected with EMS Levy.

***North Kitsap Fire & Rescue requests the Kitsap County Assessor to levy the full lawful amount allowed by the 101% limit, plus new construction, annexation, state-assessed utilities, and refund amounts.***

*\*Estimate, to be revised if final new construction values result in an additional amount to be lawfully levied.*

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date Signed)

FIRE LEVY



Ordinance / Resolution No. 2023-20
RCW 84.55.120

WHEREAS, the Board of Commissioners of North Kitsap Fire & Rescue has met and considered its budget for the calendar year 2024; and,

WHEREAS, the districts actual levy amount from the previous year was \$ 8,348,693; and,

WHEREAS, the population of this district is [X] more than or [ ] less than 10,000; and now, therefore,

BE IT RESOLVED by the governing body of the taxing district that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2024 tax year.

The dollar amount of the increase over the actual levy amount from the previous year shall be \$ 165,692 which is a percentage increase of 2.0% from the previous year.

This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

Adopted this 13th day of November, 2023.

Three horizontal lines for signatures on the left and right sides.

If additional signatures are necessary, please attach additional page.

This form or its equivalent must be submitted to your county assessor prior to their calculation of the property tax levies. A certified budget/levy request, separate from this form is to be filed with the County Legislative Authority no later than November 30th. As required by RCW 84.52.020, that filing certifies the total amount to be levied by the regular property tax levy. The Department of Revenue provides the "Levy Certification" form (REV 64 0100) for this purpose. The form can be found at: http://dor.wa.gov/docs/forms/PropTx/Forms/LevyCertf.doc.

For tax assistance, visit http://dor.wa.gov/content/taxes/property/default.aspx or call (360) 570-5900. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

EMS LEVY



Ordinance / Resolution No. 2023-21
RCW 84.55.120

WHEREAS, the Board of Commissioners of North Kitsap Fire & Rescue has met and considered its budget for the calendar year 2024; and,

WHEREAS, the districts actual levy amount from the previous year was \$ 2,059,956; and,

WHEREAS, the population of this district is [X] more than or [ ] less than 10,000; and now, therefore,

BE IT RESOLVED by the governing body of the taxing district that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2024 tax year.

The dollar amount of the increase over the actual levy amount from the previous year shall be \$ 1,553 which is a percentage increase of 0.0754% from the previous year.

This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

Adopted this 13th day of November, 2023.

Three horizontal lines for signatures.

If additional signatures are necessary, please attach additional page.

This form or its equivalent must be submitted to your county assessor prior to their calculation of the property tax levies. A certified budget/levy request, separate from this form is to be filed with the County Legislative Authority no later than November 30th. As required by RCW 84.52.020, that filing certifies the total amount to be levied by the regular property tax levy. The Department of Revenue provides the "Levy Certification" form (REV 64 0100) for this purpose. The form can be found at: http://dor.wa.gov/docs/forms/PropTx/Forms/LevyCertf.doc.

For tax assistance, visit http://dor.wa.gov/content/taxes/property/default.aspx or call (360) 570-5900. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.





**NORTH KITSAP FIRE & RESCUE  
RESOLUTION NO. 2023-23**

BE IT RESOLVED BY THE COMMISSIONERS OF NORTH KITSAP FIRE & RESCUE AS FOLLOWS:

1. That the County Assessor has notified the Commissioners of North Kitsap Fire & Rescue that the assessed valuation of real properties lying within the boundaries of said District for the calendar year 2023 is \$5,676,256,910 Fire and \$5,676,481,010 EMS.
2. That the attached hereto Exhibit “A” (by reference made a part of this resolution) be and hereby is adopted as the budget of North Kitsap Fire & Rescue for the calendar year 2024.
3. That the Honorable Board of Commissioners of Kitsap County, Washington, be and are hereby requested to make a levy for 2024 for said North Kitsap Fire & Rescue of **\$10,644,430**.
4. That the County Treasurer of Kitsap County, Washington, be and is hereby authorized and directed to deposit and sequester the monies received from the collection of the tax levy specified in Section 3 above in the amounts and funds specified below:

- |                  |   |
|------------------|---|
| A. \$8,524,385   | Into the Current Expense Fund of said District                              |
| \$26,507*        | Administrative Refund* (Collected under the EMS Levy)                       |
| B. \$2,084,841** | Into the EMS fund of said district (to be auto transferred to Expense Fund) |
| \$8,697          | Administrative Refund   |

*\*Rate Restricted Collected under the EMS Levy*

*\*\*Estimate, to be revised if final new construction values result in an additional amount to be lawfully levied*

5. That one copy of this Resolution together with Exhibit “A” be delivered to each of the following: Board of County Commissioners and Auditor of Kitsap County, Washington.

Adopted at a meeting of the Board of Commissioners, North Kitsap Fire & Rescue, on this 13<sup>th</sup> day of November, 2023.

\_\_\_\_\_  
Board Chair

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

ATTEST: \_\_\_\_\_  
District Secretary

## Estimate of Allowable 2023 Property Tax Levy For taxes payable in 2024

September 26, 2023

Enclosed you will find **estimated levy limit calculations for the 2023 regular levies** to which your district is entitled. Included is our estimate of additional amounts attributable to new construction, annexations, refunds and canceled taxes. The assessed valuation of state-assessed utilities is not yet available. Your district may want to include an additional amount in the budget and/or levy certification in the event there is an increase to state-assessed utilities. **This year the IPD is 3.67%.**

If additional property taxes are required, your district's voters must approve them.

RCW 84.52.020 requires all taxing districts to "certify to the county legislative authority, for the purpose of levying district taxes, their budgets or estimates of the amounts to be raised" by property tax. Please send the original document to the address below.

In order to receive new construction, annexation, state-assessed utilities and refunds, the district may use the Ordinance/Resolution form provided by the Department of Revenue. If the district writes their own ordinance or resolution, it must include wording to request those items. **The district's resolution/ordinance must reflect the dollar increase and percentage change over the previous year's actual levy according to RCW 84.55.120.**

The total amount to be levied may not exceed the district's budget and/or levy certification. If your district wants to collect refunds and cancellations, the amount to be collected should be specified on the levy certification form to indicate the district's intent to levy refunds and cancellations.

Please mail an **original** of the resolution/ordinance by which property taxes are levied to:

**Phil Cook  
Kitsap County Assessor  
614 Division Street MS-22  
Port Orchard, WA 98366**

We recommend that you schedule your budget hearings now, as all levy-related documents must be **received no later than November 30, 2023.**

If you have any questions please contact our Levy Specialist, Holly Becksted at 360-337-7084 (hbecksted@kitsap.gov) or Administration Supervisor, Shannon Lewis at 360-337-7094 (slewis@kitsap.gov).

The Department of Revenue's fill in format Ordinance/Resolution and Levy Certification forms are enclosed and fill in formats are available on their website.

<https://propertytax.dor.wa.gov/Aspx/Forms.aspx>

**2024 TAX YEAR LEVY LIMIT CALCULATION****FIRE DIST NO. 10 EMERG MED****District # 9033****Previous Year's Levy Including Any Refunds & Canceled Taxes Levied = 2,059,956**

The district's resolution or ordinance must authorize any increase in terms of both the dollars and percentage over the previous year's levy. This increase is exclusive of new construction, increases in state assessed property (utilities), any annexations and refunds requested.

**Highest Allowed Levy Since 1986 = 2,041,098**

Differences between this amount and the previous year's levy are refunds and canceled taxes levied last year which are not included in this amount and/or any banked capacity your district may have.

**1% Increase to Highest Allowed Levy = 2,061,509**

This is the maximum allowed but may change to match what is authorized by resolution or is lawfully allowed for your district. It is exclusive of the items listed under the previous year's levy. The dollar and percent increase over the previous year's actual levy to collect this amount is \$1,553 and 0.0754%.

**Amount due to New Construction = 18,332**

New construction assessed value 49,535,010 X .37009 (the prior year's levy rate) = 18,332

**Amount due to Increase in Utilities = 0**

This amount will be zero until the values are received from the Department of Revenue. Since this amount may be unknown when you have your budget hearings, you may want to add an amount in your budget or levy certification in order to collect any unknown amount due to an increase in utilities.

**AV of Annexed Property = 0****Amount due to Annexations = 0**

The amount due for annexations is set when assessed values are final in January. Districts with annexations may want to add an amount in the budget or levy certification for any increases allowed.

**Current Total Assessed Value = 5,676,481,010**

This amount may fluctuate until values are final in January.

**Tax Refunds & Canceled Taxes less Supplements = 8,697**

Please include a dollar amount for refunds and canceled taxes in your budget and or levy certification to show the district's intent to collect these amounts.

**Projected Levy Rate = .366396****Maximum Levy Rate = .5**

Maximum levy rates for cities are estimated until final levy rates for Fire and Library Districts are known.

**ESTIMATED TOTAL LEVY LIMIT AMOUNT = 2,088,538**

## 2024 TAX YEAR LEVY LIMIT CALCULATION

7

FIRE DIST NO 10

District # 9010

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### **Previous Year's Levy Including Any Refunds & Canceled Taxes Levied = 8,348,693**

The district's resolution or ordinance must authorize any increase in terms of both the dollars and percentage over the previous year's levy. This increase is exclusive of new construction, increases in state assessed property (utilities), any annexations and refunds requested.

### **Highest Allowed Levy Since 1986 = 8,348,693**

Differences between this amount and the previous year's levy are refunds and canceled taxes levied last year which are not included in this amount and/or any banked capacity your district may have.

### **5.1% Increase to Highest Allowed Levy = 8,774,476**

This is the maximum allowed but may change to match what is authorized by resolution or is lawfully allowed for your district. It is exclusive of the items listed under the previous year's levy. The dollar and percent increase over the previous year's actual levy to collect this amount is \$425,783 and 5.1%.

### **Amount due to New Construction = 74,303**

New construction assessed value 49,535,010 X 1.5 (the prior year's levy rate) = 74,303

### **Amount due to Increase in Utilities = 0**

This amount will be zero until the values are received from the Department of Revenue. Since this amount may be unknown when you have your budget hearings, you may want to add an amount in your budget or levy certification in order to collect any unknown amount due to an increase in utilities.

### **AV of Annexed Property = 0**

### **Amount due to Annexations = 0**

The amount due for annexations is set when assessed values are final in January. Districts with annexations may want to add an amount in the budget or levy certification for any increases allowed.

### **Current Total Assessed Value = 5,676,256,910**

This amount may fluctuate until values are final in January.

### **Tax Refunds & Canceled Taxes less Supplements = 26,507**

Please include a dollar amount for refunds and canceled taxes in your budget and or levy certification to show the district's intent to collect these amounts.

### **Projected Levy Rate = 1.5**

### **Maximum Levy Rate = 1.5**

Maximum levy rates for cities are estimated until final levy rates for Fire and Library Districts are known.

### **ESTIMATED TOTAL LEVY LIMIT AMOUNT = 8,875,286**

# Levy Rates

NORTH KITSAP FIRE & RESCUE				EMS YES		Lid Lift YES	
	2019	2020	2021	2022	2023	2024	
AV Fire	\$ 3,388,696,683	\$ 3,836,350,603	\$ 3,992,560,613	\$ 4,610,587,875	\$ 5,561,440,908	\$ 5,676,256,910	
Levy rate	1.227969	1.113363	1.092258	0.967493	1.500000	1.500000	
<b>Fire Levy*</b>	<b>\$ 4,161,214.48</b>	<b>\$ 4,271,250.82</b>	<b>\$ 4,360,906.27</b>	<b>\$ 4,460,711.49</b>	<b>\$ 8,342,161.36</b>	<b>\$ 8,514,385.37</b>	
<b>PREVIOUS YEARS'S LEVY INCL REFUNDS &amp; ABATE</b>	<b>\$ 4,071,164</b>	<b>\$ 4,171,000</b>	<b>\$ 4,285,982</b>	<b>\$ 4,374,252</b>	<b>\$ 4,477,841</b>	<b>\$ 8,348,693</b>	
Highest allowable Levy	\$ 4,064,458	\$ 4,164,003	\$ 4,271,251	\$ 4,360,906	\$ -	\$ 8,348,693	
Highest allowable Levy plus increase	\$ 4,105,103	\$ 4,205,643	\$ 4,313,964	\$ 4,404,515	\$ 8,342,161	\$ 8,774,476	
Rate of Increase	0.83364%	0.83057%	0.65287%	0.69184%	86.29873%	5.10000%	
Dollar Amount	\$ 33,939.00	\$ 34,643.00	\$ 27,982.00	\$ 30,263.00	\$ 3,864,320.00	\$ 425,783.00	
New Construction AV	\$ 42,242,990	\$ 53,690,900	\$ 41,969,890	\$ 51,313,270	\$ 41,209,780	\$ 49,535,010	
New Construction at previous rate	1.328336	1.221960	1.118479	1.095171	0.970855	1.500000	
New Construction Levy	\$ 56,112.88	\$ 65,608.13	\$ 46,942.44	\$ 56,197	\$ -	\$ 74,303	
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Levy Limit Amount</b>	<b>\$ 4,161,215.88</b>	<b>\$ 4,271,251.13</b>	<b>\$ 4,360,906.44</b>	<b>\$ 4,460,711.81</b>	<b>\$ 8,342,161.00</b>	<b>\$ 8,875,286.00</b>	
Refunds	\$ 9,784.00	\$ 11,214.00	\$ 13,346.00	\$ 14,127.00	\$ -	\$ 26,507.00	
Credit Budget/Levy Limit	\$ (9,785.41)	\$ (11,214.32)	\$ (13,346.17)	\$ (14,127.31)	\$ 0.36	\$ (360,900.63)	
Discretionary Margin	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
<b>Total Taxes Levied</b>	<b>\$ 4,171,214.48</b>	<b>\$ 4,281,250.82</b>	<b>\$ 4,370,906.27</b>	<b>\$ 4,470,711.49</b>	<b>\$ 8,352,161.36</b>	<b>\$ 8,524,385.37</b>	
AV EMS	\$ 3,388,907,973	\$ 3,836,565,323	\$ 3,992,782,503	\$ 4,610,877,165	\$ 5,555,985,095	\$ 5,676,481,010	
EMS	\$ 0.389672	\$ 0.500000	\$ 0.489944	\$ 0.433973	\$ 0.367369	\$ 0.366396	
<b>EMS Levy*</b>	<b>\$ 1,320,562.55</b>	<b>\$ 1,918,282.66</b>	<b>\$ 1,956,239.83</b>	<b>\$ 2,000,996.20</b>	<b>\$ 2,041,096.69</b>	<b>\$ 2,079,839.94</b>	
<b>PREVIOUS YEARS'S LEVY INCL REFUNDS &amp; ABATE</b>	<b>\$ 1,292,004</b>	<b>\$ 1,328,675</b>	<b>\$ 1,916,093</b>	<b>\$ 1,961,239</b>	<b>\$ 2,007,778</b>	<b>\$ 2,059,956</b>	
Highest allowable Levy	\$ 1,289,859	\$ 1,918,282	\$ 1,916,093	\$ 1,956,239	\$ 2,002,342	\$ 2,041,098	
Highest allowable Levy plus increase	\$ 1,302,758	\$ 1,918,282	\$ 1,935,254	\$ 1,975,801	\$ 2,022,365	\$ 2,061,509	
Rate of Increase	101%	100%	101%	101%	101%	101%	
Dollar Amount	\$ 12,899.00	\$ -	\$ 19,161.00	\$ 19,562.00	\$ 20,023.42	\$ 20,410.98	
New Construction AV	\$ 42,242,990	\$ -	\$ 41,969,890	\$ 51,313,270	\$ 41,209,780	\$ 49,535,010	
New Construction at previous rate	0.421514	0.0000	0.50000	0.490996	0.435285	0.37009	
New Construction Levy	\$ 17,806	\$ -	\$ 20,985	\$ 25,195	\$ 17,938	\$ 18,332	
Utilities	\$ -	\$ -	\$ -	\$ -	\$ 795.00	\$ -	
<b>Levy Limit Amount</b>	<b>\$ 1,320,564.01</b>	<b>\$ 1,918,282.00</b>	<b>\$ 1,956,238.94</b>	<b>\$ 2,000,995.61</b>	<b>\$ 2,041,098.42</b>	<b>\$ 2,079,841.39</b>	
Refunds	\$ 3,111.00	\$ 3,517.00	\$ 7,303.00	\$ 5,436.00	\$ 18,858.00	\$ 35,204.00	
Credit Budget/levy limit							
Discretionary Margin	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
<b>Total Taxes Levied*</b>	<b>\$ 1,328,675.01</b>	<b>\$ 1,926,799.00</b>	<b>\$ 1,968,541.94</b>	<b>\$ 2,011,431.61</b>	<b>\$ 2,064,956.42</b>	<b>\$ 2,120,045.39</b>	
<b>Total Fire &amp; EMS Levy</b>	<b>\$ 5,499,889.49</b>	<b>\$ 6,208,049.82</b>	<b>\$ 6,339,448.21</b>	<b>\$ 6,482,143.11</b>	<b>\$ 10,417,117.78</b>	<b>\$ 10,644,430.76</b>	
AV Bond							
Bond							
<b>Bond Levy</b>							
<b>AV Excess Levy</b>				<b>Excess Ends</b>			
<b>Excess Levy Voted 11/14</b>	<b>\$ 1,619,592</b>	<b>\$ 1,619,592</b>	<b>\$ 1,619,592</b>	<b>\$ 1,619,592</b>			
<b>Total All Resources</b>	<b>\$ 7,119,481.49</b>	<b>\$ 7,827,641.82</b>	<b>\$ 7,959,040.21</b>	<b>\$ 8,101,735.11</b>	<b>\$ 10,417,117.78</b>	<b>\$ 10,644,430.76</b>	

# 2024 Proposed Revenue Budget

Account	Description	2023 Budgeted	2024 Budgeted	% Change
300 Beginning Cash & Investments				
308 91 00 001	BEGINNING BALANCE - GENERAL	\$3,200,000.00	\$3,200,000.00	0%
<b>300 Beginning Cash &amp; Investments</b>		<b>\$3,200,000.00</b>	<b>\$3,200,000.00</b>	<b>0%</b>
310 Taxes				
311 10 00 001	PROPERTY TAXES	\$10,417,117.00	\$10,644,431.00	2%
311 10 00 003	SALE OF TAX TITLE PROPERTY	\$0.00	\$0.00	0%
317 20 00 000	LEASEHOLD EXCISE TAX	\$10,000.00	\$20,000.00	100%
317 40 00 000	TIMBER EXCISE TAX	\$0.00	\$0.00	0%
<b>310 Taxes</b>		<b>\$10,427,117.00</b>	<b>\$10,664,431.00</b>	<b>2%</b>
330 Intergovernmental Revenues				
331 97 30 000	FEMA ASST TO FF GRANT - SCBA COMPRESSOR	\$65,000.00	\$0.00	-100%
332 92 10 000	COVID-19 NON-GRANT ASSISTANCE	\$0.00	\$0.00	0%
332 93 40 000	GEMT TRANSPORT BILLING	\$750,000.00	\$750,000.00	0%
334 04 94 000	STATE GRANT/DOH-EMS PREHOSPITAL	\$1,200.00	\$500.00	-58%
337 00 00 000	INTERLOCAL GRANTS, ENTITLEMENT, OTHER	\$0.00	\$0.00	0%
337 00 00 001	STATE SHARED REVENUE	\$3,000.00	\$0.00	-100%
337 00 00 002	FHS EQUIPMENT GRANT	\$47,415.00	\$0.00	-100%
<b>330 Intergovernmental Revenues</b>		<b>\$866,615.00</b>	<b>\$750,500.00</b>	<b>-13%</b>
340 Charges for Goods and Services				
342 21 00 000	FIRE PROTECTION/EMS SVCS	\$150,000.00	\$190,000.00	27%
342 21 00 001	JUDGEMENTS/SETTLEMENTS	\$1,000.00	\$1,000.00	0%
342 21 00 002	SCHOOLS/WA STATE FERRY	\$11,800.00	\$10,000.00	-15%
342 21 01 000	DNR MOBILIZATION	\$5,000.00	\$0.00	-100%
342 21 01 001	STATE MOBILIZATION	\$0.00	\$0.00	0%
342 21 01 002	EMAC MOBILIZATION	\$0.00	\$0.00	0%
342 60 00 000	AMBULANCE & AID FEE	\$550,000.00	\$600,000.00	9%
344 30 00 000	REPAIR SERVICES	\$150,000.00	\$200,000.00	33%
344 30 00 001	FACILITY SERVICES	\$0.00	\$88,000.00	100%
344 40 00 000	SALES OF PARTS	\$50,000.00	\$50,000.00	0%
<b>340 Charges for Goods and Services</b>		<b>\$917,800.00</b>	<b>\$1,139,000.00</b>	<b>24%</b>
360 Miscellaneous Revenues				
361 10 00 001	INTEREST EARNED	\$20,000.00	\$45,000.00	125%
367 00 00 000	CONTRIBUTIONS/DONATIONS	\$100.00	\$120.00	20%
367 00 00 001	CASINO IMPACT FEE	\$0.00	\$40,000.00	100%
369 10 00 000	SALE OF SURPLUS	\$500.00	\$500.00	0%
369 91 00 000	MISC OTHER	\$200.00	\$1,500.00	650%
369 92 00 000	NON OPERATING MISC	\$0.00	\$0.00	0%
<b>360 Miscellaneous Revenues</b>		<b>\$20,800.00</b>	<b>\$87,120.00</b>	<b>319%</b>
390 Other Financing Sources				
391 90 00 000	OTHER LONG TERM DEBT ISSUED	\$0.00	\$0.00	0%
<b>390 Other Financing Sources</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
<b>Total Revenue</b>		<b>\$15,432,332.00</b>	<b>\$15,841,051.00</b>	<b>3%</b>

# 2024 Proposed Expense Budget

Account	Description	2023 Budgeted	Proposed	% Change
<b>522 Public Safety</b>				
522 20 10 000	CAREER EMPLOYEES	\$7,852,500.00	\$8,625,000.00	10%
522 20 11 000	COMMISSIONERS	\$30,000.00	\$35,000.00	17%
522 20 12 000	RESIDENT REIMBURSEMENT	\$15,000.00	\$0.00	-100%
522 20 13 000	VOLUNTEER REIMBURSEMENT	\$24,000.00	\$24,000.00	0%
522 20 14 000	HOLIDAY PAY	\$187,125.00	\$240,000.00	28%
522 20 15 000	OVERTIME	\$550,000.00	\$600,000.00	9%
522 20 16 000	OUT OF CLASS PAY	\$28,000.00	\$30,000.00	7%
522 20 17 000	CELL PHONE REIMBURSEMENT	\$2,400.00	\$2,400.00	0%
522 20 20 000	PAYROLL TAXES	\$125,000.00	\$135,000.00	8%
522 20 22 000	RETIREMENT	\$509,175.00	\$600,000.00	18%
522 20 23 000	L&I	\$215,000.00	\$360,800.00	68%
522 20 24 000	UNEMPLOYMENT	\$0.00	\$0.00	0%
522 20 25 000	LIFE INSURANCE	\$9,000.00	\$4,150.00	-54%
<b>10 Salaries &amp; Wages</b>		<b>\$9,547,200.00</b>	<b>\$10,656,350.00</b>	<b>12%</b>
522 10 41 004	COMPUTER SERVICE	\$30,000.00	\$35,500.00	18%
522 20 35 009	COMPUTER SOFTWARE	\$25,000.00	\$25,000.00	0%
522 20 35 010	COMPUTER EQUIPMENT	\$22,000.00	\$20,000.00	-9%
<b>11 Computers</b>		<b>\$77,000.00</b>	<b>\$80,500.00</b>	<b>5%</b>
522 45 31 007	INTERNAL TRAINING SUPPLIES	\$1,000.00	\$2,500.00	150%
522 45 35 002	INTERNAL TRAINING EQUIPMENT	\$5,600.00	\$6,250.00	12%
522 45 40 000	PROFESSIONAL INSTRUCTION	\$10,000.00	\$21,000.00	110%
522 45 41 002	WILDLAND TRAINING	\$500.00	\$500.00	0%
522 45 41 003	OFFICER DEVELOPMENT	\$10,000.00	\$12,000.00	20%
522 45 41 004	CONFERENCE/WORKSHOPS	\$20,000.00	\$23,000.00	15%
522 45 41 006	LIVE FIRE/MCO	\$500.00	\$500.00	0%
522 45 41 008	CONF/WORKSHOPS BOC	\$5,000.00	\$2,500.00	-50%
522 45 41 009	RECRUIT ACADEMY	\$10,000.00	\$5,100.00	-49%
522 45 41 099	MISC REGISTRATION & TUITION	\$250.00	\$0.00	-100%
<b>12 Training</b>		<b>\$62,850.00</b>	<b>\$73,350.00</b>	<b>17%</b>
522 10 42 001	TELEPHONE	\$22,500.00	\$23,000.00	2.2%
522 10 42 002	CELLULAR TELEPHONES	\$6,500.00	\$9,000.00	38%
522 20 31 016	COMMUNICATION SUPPLIES	\$5,070.00	\$1,000.00	-80%
522 20 35 005	COMMUNICATION EQUIPMENT	\$36,000.00	\$36,120.00	0.3%
522 20 48 003	COMMUNICATION EQUIPMENT REPAIR	\$2,500.00	\$1,000.00	-60%
<b>13 Communications</b>		<b>\$72,570.00</b>	<b>\$70,120.00</b>	<b>-3%</b>
522 10 41 001	AMBULANCE BILLING SERVICE	\$62,500.00	\$65,000.00	4%
522 10 41 002	ACCOUNTING/AUDITING	\$10,000.00	\$16,000.00	60%
522 10 41 005	SPECIAL LEGAL SERVICES	\$15,000.00	\$15,000.00	0%
522 10 41 007	KITSAP COUNTY EMS COUNCIL	\$22,225.00	\$26,028.00	17%
522 10 41 100	AMBULANCE REFUND	\$0.00	\$0.00	0%
522 10 49 001	RECORDS MANAGEMENT	\$60,000.00	\$60,000.00	0%
522 20 44 001	ADVERTISING	\$7,000.00	\$12,500.00	79%
<b>14 Professional Services</b>		<b>\$176,725.00</b>	<b>\$194,528.00</b>	<b>10%</b>



# 2024 Proposed Expense Budget

Account	Description	2023 Budgeted	Proposed	% Change
<b>522 Public Safety</b>				
522 20 47 001	PROPANE	\$20,000.00	\$23,000.00	15%
522 20 47 002	WATER	\$4,300.00	\$5,000.00	16%
522 20 47 003	SEWER	\$1,100.00	\$1,300.00	18%
522 20 47 004	ELECTRICITY	\$44,000.00	\$50,000.00	14%
522 20 47 005	WASTE DISPOSAL	\$11,500.00	\$11,500.00	0%
522 20 47 006	CABLE	\$5,940.00	\$6,000.00	1%
522 20 47 007	HAZARDOUS WASTE DISPOSAL	\$1,600.00	\$1,800.00	13%
	<b>15 Utilities</b>	<b>\$88,440.00</b>	<b>\$98,600.00</b>	<b>11%</b>
522 10 31 001	OFFICE SUPPLIES	\$3,000.00	\$3,000.00	0%
522 10 42 003	POSTAGE	\$5,000.00	\$3,000.00	-40%
522 20 31 099	MISC SUPPLIES	\$200.00	\$0.00	-100%
522 20 45 003	COPY MACHINE USAGE/SUPPLIES	\$5,000.00	\$1,500.00	-70%
	<b>16 Office Supplies</b>	<b>\$13,200.00</b>	<b>\$7,500.00</b>	<b>-43%</b>
522 10 31 005	JANITORIAL SUPPLIES	\$6,500.00	\$7,000.00	8%
522 20 41 003	OTHER MISC	\$200.00	\$0.00	-100%
	<b>17 Station Supplies</b>	<b>\$6,700.00</b>	<b>\$7,000.00</b>	<b>4%</b>
522 20 35 004	SUPPORT TOOLS	\$30,000.00	\$10,000.00	-67%
522 20 35 006	FACILITY EQUIPMENT	\$25,000.00	\$18,000.00	-28%
522 20 35 007	FACILITY TOOLS	\$800.00	\$5,000.00	525%
522 20 35 099	MISC TOOLS	\$200.00	\$0.00	-100%
522 20 45 001	OPERATING RENTALS	\$725.00	\$500.00	-31%
522 20 47 008	SURFACE WATER MGMT	\$2,300.00	\$2,100.00	-9%
522 50 31 010	BUILDINGS/FAC GROUNDS	\$6,600.00	\$15,000.00	127%
522 50 48 000	M&R ALL FAC/GRD	\$60,000.00	\$25,000.00	-58%
522 50 48 001	MISC BUILDINGS/FAC GROUNDS	\$250.00	\$0.00	-100%
522 50 48 003	MAJOR MAINTENANCE	\$1,500.00	\$0.00	-100%
522 50 48 004	TESTING/MAINT EQUIPMENT	\$16,500.00	\$20,000.00	21%
522 50 48 005	MISC REPAIR AND MAINT	\$200.00	\$0.00	-100%
	<b>18 Facilities/Grounds</b>	<b>\$144,075.00</b>	<b>\$95,600.00</b>	<b>-34%</b>
522 10 49 002	WFCA DUES	\$4,005.00	\$4,500.00	12%
522 10 49 003	WSAFC DUES	\$2,250.00	\$2,300.00	2%
522 10 49 004	IAFC DUES	\$285.00	\$285.00	0%
522 10 49 005	NFPA DUES	\$1,700.00	\$2,000.00	18%
522 10 49 006	BANK & CREDIT CARD SERV FEE	\$1,000.00	\$1,200.00	20%
522 10 49 099	MISC DUES AND SUBSCRIPTIONS	\$2,500.00	\$2,500.00	0%
	<b>19 Dues &amp; Subscriptions</b>	<b>\$11,740.00</b>	<b>\$12,785.00</b>	<b>9%</b>
522 10 41 008	KITSAP COUNTY ELECTIONS	\$10,000.00	\$14,000.00	40%
522 10 41 009	TECH RESCUE ILA	\$2,500.00	\$6,000.00	140%
522 10 41 010	EAST JEFFERSON FIRE	\$15,000.00	\$5,000.00	-67%
522 10 41 011	JOINT MANAGEMENT GROUP	\$0.00	\$12,000.00	100%
522 10 41 099	MISC INTERGOVERNMENTAL	\$200.00	\$0.00	-100%
522 45 41 001	KITSAP CO. FIRE TRAINING CONSORTIUM	\$39,000.00	\$7,805.00	-80%
	<b>20 Intergovernmental</b>	<b>\$66,700.00</b>	<b>\$44,805.00</b>	<b>-33%</b>

# 2024 Proposed Expense Budget

Account	Description	2023 Budgeted	Proposed	% Change
<b>522 Public Safety</b>				
522 10 31 003	TACTICAL EMS SUPPLIES	\$0.00	\$6,000.00	100%
522 20 31 002	MEDICAL SUPPLIES	\$88,000.00	\$90,000.00	2%
522 20 35 001	MEDICAL EQUIPMENT	\$16,500.00	\$16,500.00	0%
522 20 35 014	TACTICAL EMS EQUIPMENT	\$0.00	\$2,000.00	100%
522 20 48 002	EMSAR/MEDTRONIC	\$22,500.00	\$23,500.00	4%
522 41 31 000	EXTERNAL CPR/FIRST AID SUPPLIES	\$850.00	\$600.00	-42%
522 45 41 000	INSTRUCTOR CPR/FIRST AID CERTIFICATI	\$750.00	\$300.00	-150%
522 45 41 005	EMS TRAINING	\$7,500.00	\$7,500.00	0%
522 45 41 005	TACTICAL EMS TRAINING	\$0.00	\$5,000.00	100%
	<b>21 Medical</b>	<b>\$136,100.00</b>	<b>\$151,400.00</b>	<b>11%</b>
522 20 31 006	COMMUNITY SERVICES SUPPLIES	\$1,000.00	\$3,000.00	200%
522 20 35 012	COMMUNITY SERVICES EQUIPMENT	\$5,000.00	\$1,500.00	100%
522 45 41 007	COMMUNITY SERVICES TRAINING	\$1,000.00	\$500.00	-50%
	<b>22 Community Services</b>	<b>\$7,000.00</b>	<b>\$5,000.00</b>	<b>-29%</b>
522 20 46 001	INSURANCE - GENERAL	\$150,000.00	\$145,000.00	-3%
	<b>23 Insurances</b>	<b>\$150,000.00</b>	<b>\$145,000.00</b>	<b>-3%</b>
522 20 32 001	GASOLINE	\$65,000.00	\$70,000.00	8%
522 20 32 002	DIESEL	\$50,000.00	\$55,000.00	10%
	<b>24 Fuel</b>	<b>\$115,000.00</b>	<b>\$125,000.00</b>	<b>9%</b>
522 20 31 004	SUPPRESSION SUPPLIES	\$8,500.00	\$8,500.00	0%
522 20 31 017	SCBA SUPPLIES	\$7,247.00	\$6,850.00	-5%
522 20 35 003	SUPPRESSION EQUIPMENT	\$62,000.00	\$87,000.00	40%
522 20 35 008	WILDLAND EQUIPMENT	\$3,500.00	\$4,500.00	29%
522 20 35 013	TECH RESCUE EQUIPMENT	\$5,000.00	\$9,800.00	96%
522 20 48 004	SCBA TESTING/SERVICE	\$4,550.00	\$14,590.00	221%
	<b>25 Fire Suppression</b>	<b>\$90,797.00</b>	<b>\$131,240.00</b>	<b>45%</b>
522 20 43 001	LODGING	\$14,000.00	\$15,000.00	7%
522 20 43 002	MEALS	\$4,500.00	\$3,500.00	-22%
522 20 43 003	MILEAGE/AIRFARE	\$3,000.00	\$3,000.00	0%
522 20 43 004	WSF, DOT TOLLS, PARKING	\$1,000.00	\$1,000.00	0%
522 20 43 005	PARAMEDIC LODGING/PARKING	\$11,000.00	\$0.00	-100%
522 20 43 006	TRAVEL MISC	\$500.00	\$0.00	-100%
	<b>26 Travel</b>	<b>\$34,000.00</b>	<b>\$22,500.00</b>	<b>-34%</b>
528 10 41 001	KITSAP COUNTY CENCOM	\$67,570.00	\$66,712.00	-1.3%
	<b>27 Dispatch</b>	<b>\$67,570.00</b>	<b>\$66,712.00</b>	<b>-1.3%</b>
522 10 31 002	FITNESS SUPPLIES	\$1,000.00	\$500.00	100%
522 10 41 003	FITNESS & HEALTH SERVICES	\$45,000.00	\$30,000.00	-33%
522 20 35 011	FITNESS EQUIPMENT	\$25,000.00	\$43,000.00	100%
522 20 48 001	FITNESS EQUIPMENT SERVICE	\$2,000.00	\$1,000.00	-50%
	<b>28 Wellness</b>	<b>\$73,000.00</b>	<b>\$74,500.00</b>	<b>2.1%</b>

# 2024 Proposed Expense Budget

Account	Description	2023 Budgeted	Proposed	% Change
522 20 31 009	UNIFORMS	\$32,000.00	\$43,000.00	34%
522 20 31 019	PPE PURCHASE/REPLACEMENT	\$40,000.00	\$40,000.00	0%
522 20 48 005	PPE REPAIRS	\$72,000.00	\$35,000.00	-51%
522 20 48 006	UNIFORM REPAIR/ALTERATIONS	\$0.00	\$2,000.00	100%
<b>29 Uniform/PPE</b>		<b>\$144,000.00</b>	<b>\$120,000.00</b>	<b>-16.7%</b>
<b>522 Public Safety</b>				
522 20 41 002	LAUNDRY SERVICE - FLEET	\$7,200.00	\$6,000.00	-17%
522 60 31 008	FLEET MAINTENANCE SUPPLIES	\$95,000.00	\$98,000.00	3%
522 60 48 001	APPARATUS/VEHICLES	\$50,000.00	\$95,000.00	90%
<b>30 Fleet Services</b>		<b>\$152,200.00</b>	<b>\$199,000.00</b>	<b>30.7%</b>
<b>522 PUBLIC SAFETY TOTAL</b>		<b>\$11,236,867.00</b>	<b>\$12,381,490.00</b>	<b>10.2%</b>
<b>590 Debt Service</b>				
591 22 79 000	LTD PRINCIPAL AMBULANCE	\$85,491.04	\$0.00	-100%
591 22 79 001	LTD PRINCIPAL LOCAL 1,2,3	\$310,592.15	\$0.00	-100%
592 22 83 000	LTD INTEREST AMBULANCE	\$3,521.55	\$0.00	100%
592 22 83 001	LTD INTEREST LOCAL 1,2,3	\$7,764.80	\$0.00	100%
<b>590 Debt Service</b>		<b>\$407,369.54</b>	<b>\$0.00</b>	<b>-100.0%</b>
<b>591 Debt Service - Principle</b>				
591 22 70 000	OFFICE EQUIPMENT LEASE PAYMENT	\$0.00	\$2,596.00	100%
<b>591 Debt Service - Principle</b>		<b>\$0.00</b>	<b>\$2,596.00</b>	<b>100.0%</b>
<b>594 Capital Expenditures</b>				
594 22 63 001	CAPITAL PROJECTS	\$588,095.46	\$125,000.00	-79%
594 22 63 002	STATION 84 - PHASE 1	\$0.00	\$250,000.00	0%
594 22 64 001	APPARATUS PURCHASES	\$0.00	\$150,000.00	0%
<b>594 Capital Expenditures</b>		<b>\$588,095.46</b>	<b>\$525,000.00</b>	<b>-11%</b>
<b>Total Expenditures</b>		<b>\$12,232,332.00</b>	<b>\$12,909,086.00</b>	<b>5.5%</b>