Poulsbo Fire Department

Kitsap County Fire District #18
911 N.E. Liberty Rd. Poulsbo WA 98370
James S. Gillard, Fire Chief
360-779-3997 Fax 360-779-4699 www.poulsbofire.org

KITSAP COUNTY FIRE PROTECTION DISTRICT NO. 18

A RESOLUTION OF THE KCFD #18 BOARD OF COMMISSIONERS ADOPTING THE 2027 GENERAL FUND BUDGET RESOLUTION NO. 26-15

Whereas, The Board of Commissioners properly provided public notice and conducted a public hearing on November 11, 2026, to consider the Fire District's general fund budget for the 2027 calendar year, pursuant to RCW 84.55.120; and

Whereas, The Board of Commissioners has evaluated its service levels, operational requirements, and program needs for the coming fiscal year; and

Whereas, The Board of Commissioners has thoroughly reviewed and adjusted all budget line items to ensure the efficient management of the District's operating expenses; and

Whereas, The Board of Commissioners has properly certified to the County Legislative Authority the District's 2027 general fund budget, along with Resolution 26-12 establishing the 2027 Fire Levy rate and Resolution 26-13 establishing the 2027 EMS Levy rate; now,

Therefore, be it Resolved: That the KCFD #18 Board of Commissioners adopts the 2027 General Fund Budget in the amount of $17,927,714.

ADOPTED this 11th day of November, 2026, at a regularly scheduled meeting of the KCFD #18 Board of Commissioners:

APPROVED:

Commissioner David Ellingson

Commissioner Darryl Milton

Commissioner James Ingalls

Commissioner William Whiteley

Commissioner Jeff Uberuaga

ATTEST:

Nichole Sawyers, KCFD #18 Secretary to the Board

2027 BUDGET TOTALS

Poulsbo Fire Department Time: 10:35:39 Date: 11/05/2026

001 General Expense Fund 01/01/2027 To: 12/31/2027

REVENUES

310 Taxes

311 10 00 001	Property Taxes	15,053,785.00
311 10 00 003	Timber Taxes	4,000.00
311 10 00 004	Leasehold Taxes	15,000.00
	310 Taxes	15,072,785.00

330 Intergovernmental Revenue

332 93 40 001	GEMT	700,000.00
333 93 00 081	CARES Salish Behavorial Health - HHS via Kitsap County	20,000.00
334 04 90 001	EMS Grant	800.00
334 06 90 082	CARES Street Medicine - Kitsap County/HCA	108,000.00
337 00 01 080	CARES Cost Share - Other Districts	70,000.00
337 01 00 070	KSORT Registration	37,500.00
337 01 00 080	CARES 1/10% Sales Tax - Kitsap County	375,000.00
	330 Intergovernmental Revenue	1,311,300.00

340 Charges For Goods And Services

342 21 00 001	Fire Protection & EMS	4,000.00
342 21 00 090	Wildland Reimbursements	8,000.00
342 60 00 001	Transport Revenue	1,150,000.00
	340 Charges For Goods And Services	1,162,000.00

360 Miscellaneous Revenue

361 10 00 001	Investment Interest - GF	375,000.00
362 00 00 001	Rental Revenue	2,200.00
367 00 00 001	Contributions And Donations	200.00
369 91 00 001	Miscellaneous Revenue	10,000.00
369 91 00 002	Sick Leave Buyback	50,000.00
	360 Miscellaneous Revenue	437,400.00

Fund Revenues: 17,983,485.00

EXPENDITURES

051 Salaries & Wages

522 11 10 001	Salaries & Wages - Administration	985,129.00
522 11 10 002	Legislative-Commissioners	38,000.00
522 11 10 004	Personal Leave Buyback	50,000.00
522 11 10 005	End of Employment & Sick Leave Payout	275,000.00
522 11 20 001	Disability Benefits	2,253.00
522 11 24 002	Nationwide-Volunteer Firefighters	2,100.00
522 11 24 003	Deferred Comp	177,405.00
522 21 10 001	Salaries & Wages - Fire/EMS	7,695,506.00
522 21 10 003	Volunteer Incentive-Fire/EMS	22,000.00

001 General Expense Fund 01/01/2027 To: 12/31/2027

		EXPENDITURES
051 Salaries & Wages		
522 21 10 006	Out of Class Pay - Fire/EMS	15,000.00
522 21 10 080	Salaries & Wages - CARES	335,111.00
522 50 10 001	Salaries & Wages - Facilities	128,980.00
522 61 10 001	Salaries & Wages - Fleet	263,569.00
	100 Regular Wages	9,990,053.00
522 11 11 001	Minimum Staffing & Callback OT	500,000.00
522 11 11 003	Meetings & Special Projects/Events OT	90,000.00
522 11 11 004	TEMS Activations OT	1,500.00
522 45 11 001	EMS Training OT	74,880.00
522 45 11 002	Emergency Ops Training OT	142,400.00
522 45 11 003	Marine Training OT	5,760.00
522 45 11 004	Training Consortium SME OT	54,360.00
522 45 11 005	Tech Rescue OT	36,540.00
522 45 11 007	Education Outreach OT - NKHS & NKMS	3,750.00
522 45 11 008	Education Outreach OT - Elementaries	2,440.00
522 45 11 009	Rescue Swimmer Training OT	9,440.00
522 45 11 010	Peer Support OT	3,960.00
522 45 11 012	TEMS Training OT	16,320.00
522 45 11 013	CPR Instruction OT	11,610.00
522 45 11 070	KSORT OT	24,600.00
522 45 11 080	CARES OT	5,020.00
522 45 11 090	Wildland Training OT	6,195.00
	200 Overtime	988,775.00
	051 Salaries & Wages	10,978,828.00
052 Personnel Benefits		
522 11 21 001	Industrial Insurance	825,000.00
522 11 22 001	Social Security and Medicare	235,255.00
522 11 23 001	PERS Retirement	68,373.00
522 11 24 001	Board for Volunteer Firefighters	3,500.00
522 11 24 004	Employment Security	10,000.00
522 11 25 001	LEOFF Retirement	508,745.00
522 11 26 001	Medical Insurance	2,076,370.00
522 11 27 001	Dental & Life Insurance	94,973.00
522 11 29 001	Washington State Family & Medical Leave	40,259.00
	052 Personnel Benefits	3,862,475.00
053 Supplies and Equipment		
522 13 31 001	General Supplies	8,000.00
522 13 31 002	Recruitment Supplies - Interview Food, Etc.	2,000.00
522 15 31 001	Phones- Cell Phone Supplies	500.00
522 15 35 001	Phones - Cell Phone Replacement	2,500.00
522 15 35 003	Computer Equipment - Webcam, Keyboards, Monitors, Etc	9,500.00

001 General Expense Fund 01/01/2027 To: 12/31/2027

EXPENDITURES

053 Supplies and Equipment

522 15 47 003	Phones - Satellite Phones	1,000.00
522 20 31 001	ST 76 Captains Unanticipated Supplies	500.00
522 20 31 002	Fire Equipment - Foam	7,500.00
522 20 31 003	ST 71 Captains Unanticipated Supplies	500.00
522 20 31 004	ST 77 Captains Unanticipated Supplies	500.00
522 20 31 005	ST 72 Captains Unanticipated Supplies	500.00
522 20 31 006	Health & Safety Rehab Supplies	3,400.00
522 20 31 007	Disaster Preparedness Supplies	1,000.00
522 20 31 008	Tech Rescue Supplies	6,000.00
522 20 31 009	Marine Supplies and Equipment	4,200.00
522 20 31 010	Peer Support Supplies	500.00
522 20 31 014	Fire Marshal Supplies	1,250.00
522 20 31 070	KSORT Supplies	12,000.00
522 20 35 001	Fire Equipment	8,500.00
522 20 35 005	Tech Rescue Equipment	4,000.00
522 20 35 006	Health & Safety Wellness Equipment	4,300.00
522 20 35 009	Rescue Swimmer Equipment	2,500.00
522 20 35 013	PPE Supplies and Equipment	29,200.00
522 20 35 016	Hoses and Water Delivery Appliances	12,500.00
522 20 35 017	Ladders	5,750.00
522 20 35 090	Wildland Supplies and Equipment	7,000.00
522 21 31 001	EMS Supplies	135,000.00
522 21 35 001	EMS Equipment	15,000.00
522 21 35 002	EMS Batteries	10,500.00
522 23 31 001	Uniforms	40,000.00
522 26 31 001	CPR Supplies	3,300.00
522 26 31 002	Promotional Supplies - Recognition	4,000.00
522 26 31 005	Education Outreach Supplies - NKHS & NKMS	1,000.00
522 26 31 006	Education Outreach Supplies - Fire Prevention Week	3,000.00
522 26 31 007	Public Relations Supplies - Stickers, Helmets, Santa Stuff, etc.	6,000.00
522 27 31 001	Radio Supplies and Equipment	5,000.00
522 28 31 080	CARES Supplies	2,000.00
522 29 31 001	SCBA Supplies and Equipment	10,000.00
522 45 31 001	Training Supplies	6,000.00
522 45 31 002	Training Consortium Reimbursable Costs	5,000.00
522 45 35 002	Training Equipment	14,000.00
522 50 31 001	Paper & Cleaning Supplies	12,000.00
522 50 31 002	ST 71 Kitchen Supplies	750.00
522 50 31 003	ST 77 Kitchen Supplies	500.00
522 50 31 004	ST 72 Kitchen Supplies	500.00
522 50 31 005	ST 76 Kitchen Supplies	500.00
522 50 31 006	Facilities Supplies	15,000.00
522 50 31 008	Facilities Grounds Supplies	1,000.00
522 50 35 006	Facilities Tools and Equipment	5,000.00
522 60 31 001	Fleet Supplies	50,000.00
522 60 31 002	Flags for Apparatus	1,000.00
522 60 32 001	Fuel	100,000.00
522 60 35 003	Fleet Tools	6,000.00

001 General Expense Fund 01/01/2027 To: 12/31/2027

		EXPENDITURES
053 Supplies and Equipment		
	100 Supplies and Equipment	**587,150.00**
522 10 35 101	Admin Specialist Office Furniture	2,000.00
522 20 35 091	Wildland PPE	5,320.00
522 20 35 092	Wildland Mobile Radio	5,000.00
522 20 35 115	ESO Reporting Tablets	5,000.00
522 20 35 116	Public Relations Supplies - Sparky Costume, Tent & Tables	3,000.00
522 20 35 118	EMS Stryker Mini Pros	18,000.00
522 20 35 119	Fire Equipment - Cable Hoist	5,550.00
522 20 35 120	Fire Equipment - Hand Tools	2,500.00
522 20 35 121	Fire Equipment - Batteries	1,500.00
522 50 35 101	Facilities Station 71 Trash Bin Gates	6,500.00
522 50 41 101	Facilities Station 77 Asphalt Seal	4,000.00
522 50 41 102	Facilities Station 71 Asphalt Repair	12,000.00
522 50 41 103	Facilities Station 72 Plumbing	10,000.00
594 22 60 070	KSORT Capital Expenditures	15,000.00
594 22 60 105	Facilities HVAC Replacement	25,000.00
594 22 60 120	EMS Autopulse NXT	25,000.00
594 22 60 121	Fire Equipment - Extrication Tools	56,000.00
594 22 60 123	F-350 (Used)	30,000.00
594 22 60 124	Multi Use Dump Trailer	10,000.00
	200 Small Capital	**241,370.00**
	053 Supplies and Equipment	**828,520.00**
054 Services & Other Charges		
522 11 41 006	Recruitment Services - Facebook, etc	1,000.00
522 12 41 003	Spark Hire	3,747.00
522 13 41 003	Printing & Binding	5,000.00
522 13 41 005	Amazon Web Services	360.00
522 13 41 006	Network Solutions	60.00
522 13 47 001	Postage	3,250.00
522 13 47 002	Postage - The Pulse	5,000.00
522 14 41 001	Springbrook Financial Software	10,500.00
522 15 41 002	Office 365 Software License	16,400.00
522 15 41 003	Cloudberry	130.00
522 15 41 004	Fortinet	600.00
522 15 41 006	Zoom	400.00
522 15 41 008	Fire Marshal Streamline	2,300.00
522 15 41 009	Fire Marshal Bluebeam Software	400.00
522 15 41 010	WordPress/GoDaddy	240.00
522 15 41 015	Canva	150.00
522 15 41 016	DocuSign	150.00
522 15 41 019	Adobe Pro Annual License	1,000.00
522 15 41 020	Phones - Cell Phone Applications	250.00
522 15 41 022	Darkhorse	10,000.00
522 15 41 080	CARES Julota	22,000.00

001 General Expense Fund 01/01/2027 To: 12/31/2027

		EXPENDITURES
054 Services & Other Charges		
522 15 47 001	Phones - Telephone & Data Network	30,000.00
522 15 47 002	Phones - Cell Phone & Data Transmission	17,000.00
522 20 41 003	ESO Reporting Program	19,000.00
522 20 41 004	Target Solutions (Vector Solutions)	13,000.00
522 20 41 013	First Due Software	12,600.00
522 26 41 001	Social Media Archiving	1,728.00
522 26 41 002	Printing & Binding - The Pulse	3,000.00
522 45 41 008	SDS (Safety Data Sheets)	2,000.00
522 60 42 002	Fleet Software	4,600.00
	100 Software & Communications	185,865.00
522 10 41 001	Elections	30,000.00
522 11 41 001	Legal Services - Snure, Bagwell, Etc	10,000.00
522 11 41 002	Background Check	3,500.00
522 11 41 003	Advertising	1,000.00
522 11 41 005	MRSC Roster Annual Fee	500.00
522 11 41 007	MVR Monitoring/Verisk Business	1,500.00
522 12 41 001	Labor Consulting Services - Summit	10,000.00
522 12 41 002	Health & Safety Ready Rebound	15,000.00
522 13 41 001	EMS Billing - Systems Design	44,000.00
522 13 41 002	Shredding	600.00
522 14 41 002	Financial Services-Washington State Auditor	23,000.00
522 14 41 003	Bank and Credit Card Service Fees, Late Fees and Other Penalties	200.00
522 15 41 001	Maintenance Services Contract-OESD	38,719.00
522 20 40 000	Kitsap Readiness Response Center Dues	12,000.00
522 20 40 001	KITSAP 911	122,370.00
522 20 41 009	EMS Interpreter Services	1,362.00
522 20 41 010	Training Tower Repair & Maintenance	5,000.00
522 20 41 070	KSORT Professional Services	1,500.00
522 20 42 070	KSORT Administration	7,300.00
522 21 41 001	EMS - Kitsap County EMS & TCC	36,000.00
522 21 41 002	EMS Gurney Maintenance	10,000.00
522 21 41 003	Medixsafe Cabinet & Safe Annual Subscription	3,537.00
522 21 41 005	EMS Lifepak Maintenance	42,000.00
522 28 41 080	CARES Grant - CKFR (1/10% Kitsap Co Tax)	125,000.00
522 28 41 081	CARES Grant - SKFR (1/10% Kitsap Co Tax)	125,000.00
522 45 41 001	Occupational Health Services	20,000.00
522 45 41 002	Peer Support Mental Health Services	8,000.00
	200 Professional & Other Services	697,088.00
522 45 40 070	KSORT Outside Training	40,000.00
522 45 41 003	Leadership Development Services	4,000.00
522 45 41 004	Administration College Tuition	11,000.00
522 45 41 010	Legislative Dues/Subscriptions/Memberships	5,900.00
522 45 41 011	Administration Dues/Subscriptions/Memberships	5,330.00
522 45 41 012	Human Resources Dues/Subscriptions/Memberships	525.00
522 45 41 013	Finance Dues/Subscriptions/Memberships	100.00
522 45 41 016	Health & Safety Dues/Subscriptions/Memberships	1,500.00
522 45 41 018	Legislative Registration	4,000.00

001 General Expense Fund 01/01/2027 To: 12/31/2027

EXPENDITURES

054 Services & Other Charges

522 45 41 019	Administration Registration	3,600.00
522 45 41 020	Administrative Director Registration	2,900.00
522 45 41 021	Administrative Specialist Registration	2,075.00
522 45 41 022	Finance Registration	2,700.00
522 45 41 023	Emergency Ops Registration	25,000.00
522 45 41 024	Emergency Ops College Tuition	20,000.00
522 45 41 025	Emergency Ops JATC Tuition	2,500.00
522 45 41 026	EMS Registration	8,180.00
522 45 41 027	Tech Rescue Registration	3,925.00
522 45 41 029	Chaplains Registration	600.00
522 45 41 030	Peer Support Registration	1,000.00
522 45 41 031	Training & Education Registration	1,100.00
522 45 41 033	CPR Instructor Registration	700.00
522 45 41 034	Fleet Registration	3,400.00
522 45 41 036	Rescue Swimmer Registration	1,250.00
522 45 41 038	Paramedic School Tuition	10,000.00
522 45 41 041	Kitsap Co Training Consortium	5,998.00
522 45 41 042	Fire Marshal Dues/Subscriptions/Memberships	1,650.00
522 45 41 043	Fire Marshal Registration	1,000.00
522 45 41 044	Emergency Ops Fire Academy	7,500.00
522 45 41 046	Facilities Registration	1,000.00
522 45 41 080	CARES Registration	1,700.00
522 45 43 006	Legislative Travel	6,000.00
522 45 43 007	Administration Travel	8,650.00
522 45 43 008	Administrative Director Travel	4,600.00
522 45 43 009	Administrative Specialist Travel	4,900.00
522 45 43 010	Finance Travel	3,550.00
522 45 43 011	Emergency Ops Travel	2,250.00
522 45 43 012	EMS Travel	13,040.00
522 45 43 013	Tech Rescue Travel	300.00
522 45 43 014	Chaplains Travel	1,200.00
522 45 43 015	Training & Education Travel	1,880.00
522 45 43 017	Fleet Travel	7,150.00
522 45 43 018	Fire Marshal Travel	1,150.00
522 45 43 032	Rescue Swimmer Travel	480.00
522 45 43 038	Peer Support Travel	2,175.00
522 45 43 040	Facilities Travel	1,500.00
522 45 43 080	CARES Travel	1,785.00
	300 Training & Travel	240,743.00
522 20 41 005	Hose Testing	6,050.00
522 20 41 006	Ladder Testing	1,500.00
522 20 48 001	Health & Safety Wellness Equipment Repairs & Maintenance	2,900.00
522 21 41 004	PPE Cleaning and Repair	28,000.00
522 29 48 001	SCBA Testing and Repair Services	13,700.00
522 50 41 003	Fire Alarm Monitoring	10,000.00
522 50 41 004	Facilities - Generators	7,000.00
522 50 41 006	Grounds Equipment Maintenance	1,000.00
522 50 41 007	Facilities Surface Water Management	2,700.00

001 General Expense Fund 01/01/2027 To: 12/31/2027

		EXPENDITURES
054 Services & Other Charges		
522 50 48 002	Facilities Septic Inspections	600.00
522 50 48 004	Facilities Backflow Testing	1,000.00
522 50 48 005	Facilities Fire Sprinkler Testing	4,000.00
522 50 48 006	Facilities Vault and Basin Cleaning	8,500.00
522 50 48 007	Facilities Fire Extinguisher Services	3,500.00
522 50 48 008	Facilities Carpet Cleaning	5,000.00
522 50 48 015	Facilities Garage Door Services	6,500.00
522 50 48 017	Facilities Repair Services	20,000.00
522 50 48 018	Facilities Lawn Maintenance Services	18,000.00
522 60 41 001	Fleet Maintenance	31,000.00
522 60 41 002	Fleet Maintenance Pump Testing	6,500.00
522 60 41 003	Laundry	2,900.00
522 60 41 004	Small Engine Maintenance	500.00
522 60 41 005	Fleet Aerial Testing	2,000.00
522 60 41 009	Marine Maintenance & Repair	18,000.00
	400 Repairs & Maintenance	200,850.00
522 11 46 001	Risk Management Insurance Policy	140,400.00
522 11 46 002	Small Claim Payments	1,000.00
522 50 47 001	Natural Gas	49,026.00
522 50 47 002	Water	10,320.00
522 50 47 003	Sewer & Storm Water	18,892.00
522 50 47 004	Electricity	58,997.00
522 50 47 005	Waste Disposal	6,154.00
	500 Utilities & Insurance	284,789.00
522 20 43 070	KSORT Equipment Rental	2,000.00
522 50 41 009	Marine 75 Lofall Moorage	2,400.00
522 50 41 010	Marine 74 Summer Moorage	2,600.00
522 50 48 003	Facilities Equipment Rental	6,000.00
591 22 70 001	Copy Machine Lease	3,300.00
591 22 70 002	Postage Machine Lease	1,320.00
	600 Operating Rentals & Leases	17,620.00
	054 Services & Other Charges	1,626,955.00
099 Non-Expenditures		
522 11 31 002	Unreserved Contingency Fund	345,936.00
597 00 00 016	Transfer from GF to Debt Service Fund	285,000.00
597 00 00 018	Transfer from GF to Operating Reserve	55,000.00
	099 Non-Expenditures	685,936.00
Fund Expenditures:		**17,982,714.00**

2027 BUDGET TOTALS

001 General Expense Fund 01/01/2027 To: 12/31/2027

Excess/Deficit:	**771.00**

2027 BUDGET TOTALS

020 Operational Reserve 01/01/2027 To: 12/31/2027

		REVENUES
360 Miscellaneous Revenue		
361 10 00 020	Investment Interest - Reserve Fund	40,000.00
	360 Miscellaneous Revenue	40,000.00
380 Other Resources		
397 00 00 005	Transfer in to Op Res from General Fund	55,000.00
	380 Other Resources	55,000.00
Fund Revenues:		**95,000.00**
Excess/Deficit:		**95,000.00**

2027 BUDGET TOTALS

201 Debt Service Fund 01/01/2027 To: 12/31/2027

		REVENUES
360 Miscellaneous Revenue		
361 10 00 003	Investment Interest - DSF	8,000.00
	360 Miscellaneous Revenue	8,000.00
380 Other Resources		
397 00 00 001	Transfer in to DSF from General Fund	285,000.00
	380 Other Resources	285,000.00
Fund Revenues:		**293,000.00**
		EXPENDITURES
099 Non-Expenditures		
591 22 70 000	Debt Service - Principal	185,000.00
592 22 80 000	Debt Service - Interest and Other Charges	117,540.50
	099 Non-Expenditures	302,540.50
Fund Expenditures:		**302,540.50**
Excess/Deficit:		**(9,540.50)**

2027 BUDGET TOTALS

301 Capital Projects Fund 01/01/2027 To: 12/31/2027

		REVENUES
360 Miscellaneous Revenue		
361 10 00 002	Investment Interest - CPF	12,000.00
	360 Miscellaneous Revenue	12,000.00
380 Other Resources		
397 00 00 006	Transfers in to CPF from Capital Subfund	325,000.00
	380 Other Resources	325,000.00
Fund Revenues:		**337,000.00**
Excess/Deficit:		**337,000.00**

2027 BUDGET TOTALS

310 Capital Projects Subfund 01/01/2027 To: 12/31/2027

		REVENUES
360 Miscellaneous Revenue		
361 00 00 004	Investment Interest - Capital Subfund	114,600.00
	360 Miscellaneous Revenue	114,600.00
380 Other Resources		
391 10 00 000	Proceeds of Capital Bond	7,640,000.00
	380 Other Resources	7,640,000.00
Fund Revenues:		**7,754,600.00**
		EXPENDITURES
590 Capital Outlay		
594 22 60 006	Medic Unit - New	415,000.00
594 22 60 007	E-One - New	990,000.00
597 00 00 004	Transfer from Capital Subfund to CPF	325,000.00
	590 Capital Outlay	1,730,000.00
Fund Expenditures:		**1,730,000.00**
Excess/Deficit:		**6,024,600.00**

320 Impact Fees 01/01/2027 To: 12/31/2027

		REVENUES
330 Intergovernmental Revenue		
337 00 00 001	Impact Fees - City of Poulsbo	175,000.00
	330 Intergovernmental Revenue	175,000.00
360 Miscellaneous Revenue		
361 20 00 001	Investment Interest - IFF	2,000.00
	360 Miscellaneous Revenue	2,000.00
Fund Revenues:		**177,000.00**
Excess/Deficit:		**177,000.00**

2027 BUDGET TOTALS

Fund	Revenues	Expenditures	Net
001 General Expense Fund	17,983,485.00	17,982,714.00	771.00
020 Operational Reserve	95,000.00	0.00	95,000.00
201 Debt Service Fund	293,000.00	302,540.50	(9,540.50)
301 Capital Projects Fund	337,000.00	0.00	337,000.00
310 Capital Projects Subfund	7,754,600.00	1,730,000.00	6,024,600.00
320 Impact Fees	177,000.00	0.00	177,000.00
	26,640,085.00	20,015,254.50	6,624,830.50