

Running head: BUDGET MANAGEMENT, COMMUNICATIONS, AND PLANNING

Re-Structuring Camano Island Fire and Rescue's
Budget into a Better Management, Communications,
and Long-Range Planning Tool
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CERTIFICATION STATEMENT

I hereby certify that this paper constitutes my own product, that where the language of others is set forth, quotation marks so indicate, and that appropriate credit is given where I have used the language, ideas, expressions, or writings of another.

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Abstract

Camano Island Fire and Rescue (CIFR) has operated as a junior taxing district in the State of Washington since 1995. As its own taxing jurisdiction, CIFR levies taxes, manages budgets, and performs mandated reporting to the Washington State Auditor's Office (WSAO). The problem is that CIFR's current budget is overly complex, does not meet new WSAO requirements, and does not support long-range financial planning.

The purpose of the present research project was to restructure CIFR's current budget for clarity and usability by staff and the general public, better communications capabilities, and compliance with current WSAO requirements. Further, a long range planning tool was developed that integrates the new budget structure.

An action research method was chosen for this applied research project. Literature review, budget modifications, data summaries, and excel programming were conducted to answer the following three research questions:

What budget changes are needed to simplify the current line item budget and ensure its compliance with new WSAO requirements?

How can detailed line item budgets best be summarized for ease of use and increased understanding by budget managers and the general public?

What type of long range financial planning tool can be developed to facilitate strategic planning efforts?

The current line item budget was restructured to comply with new WSAO requirements. Further modifications were made to simplify the overly complex budget and ensure better data integrity. Data summaries were developed to support increased

communications to budget managers, administrators, Commissioners, stakeholder groups, and the general public. A long-range financial modeling tool was developed to address planning needs specific to CIFR.

Recommendations included better reporting functionality and seamless integration between the district's accounting system and the developed modeling tool to increase usability, functionality, and accuracy. Further, an improved budget process that utilized the new budget and modeling tool was recommended.

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Introduction

Camano Island Fire and Rescue (CIFR) has operated as a junior taxing district in the State of Washington since 1995. As its own taxing entity, CIFR levies property taxes, manages an annual budget, complies with mandated budget reporting requirements, and receives a bi-annual audit from the Washington State Auditor's Office. Like most fire departments across the country, CIFR has faced significant financial challenges in the last four year. Decreases in the assessed valuation (AV) of Island properties coupled with the loss of contractual revenues has required CIFR to make significant operational and budgetary changes. The problem is that Camano Island Fire and Rescue's current budget is overly complex, does not meet new Washington State Auditor's Office requirements, and does not promote long-range financial planning.

The purpose of the present research project, then, was to restructure CIFR's current budget to make it easier to use and understand by budget managers, staff, and the general public and ensure it complies with current Washington State Auditor's Office requirements. Further, a long range planning tool was developed that integrates the new budget structure.

An action research method was chosen for this applied research project. Literature review, budget modifications, data summaries, and excel programming were conducted to answer the following three research questions:

What budget changes are needed to simplify the current line item budget and ensure its compliance with new Washington State Auditor's Office requirements?

How can detailed line item budgets best be summarized for ease of use and increased understanding by budget managers and the general public?

What type of long range financial planning tool can be developed to facilitate strategic planning efforts?

Background and Significance

Camano Island is a large island in the Puget Sound located 50 miles north of Seattle in Washington State. The island encompasses 40 square miles and is connected to the mainland via a bridge. Originally served by Island County Fire Districts #1, #4, and #6, a consolidation of these districts established Camano Island Fire and Rescue in 1995. Since then, CIFR has provided emergency services to the residents of Camano Island with an all-volunteer force of firefighter / emergency medical technicians (EMTs) operating out of five stations. Camano Island Fire and Rescue hired its first three career firefighters in January 1999 to staff an engine Monday through Friday during the day. By 2001, an additional seven firefighters were hired to staff one engine 24 hours a day 7 days a week. In 2005, CIFR moved to a fire-based EMS system, hiring an additional six firefighters along with seven paramedics. (Yengoyan, 2011) Today, CIFR has a total of 28 career, 6 part-time firefighters and 30 volunteer firefighters.

Historically, Camano residents have comprised a mix of retirees and vacationers. However, a significant increase in the island's population coincided with the boom of the Pacific Northwest economy in the 1990s and 2000s. The U.S. Census Bureau reported the 1990 population on Camano Island as 7,329, the 2000 population as 13,347, and the 2010 population as 15,661. As a popular vacation area, Camano Island's population swells seasonally in the summer to an estimated 20,000

Along with the increase in population and associated housing boom, came corresponding rise in tax revenue. While increases in property tax revenue in Washington

State are limited to 1% per year, taxing districts also get additional revenue from new construction. Additionally, in 2006 CIFR entered into an inter-local agreement with the neighboring city of Stanwood to provide Emergency Medical Service (EMS). This contract brought in additional annual revenue.

Camano Island Fire and Rescue was not immune to the nationwide financial crisis that began in 2007. For the past 4 years, property assessed valuations on Camano Island have decreased. While CIFR's fire levy was not at its statutory limit, its EMS levy was. Therefore, any decrease in property assessed valuation had a corresponding decrease in property tax revenue. In addition, CIFR's contract for EMS service with the city of Stanwood ended in March of 2012. Both of these factors resulted in significant reductions to CIFR's annual revenue (Table 1).

Table 1

Total Revenue 2009-2013

<u>Year</u>	<u>Total Revenue</u>
2009	\$6,122,820
2010	\$6,608,563
2011	\$6,510,862
2012	\$5,802,289
2013	\$5,122,798 (Predicted)

In order to balance its budget in the face of declining revenues, CIFR leadership embarked on a series of operational modifications. Maintaining its current high level of

service was of paramount importance as budget managers made budget cuts in all facets of the department. Phased over two years, the following changes were made:

2012

- Eliminated one Administrative Deputy Chief position funded by Stanwood Administration Contract
- Eliminated one Administrative support position
- Eliminated four full time firefighter positions funded by Stanwood ALS Contract
- Reduced part-time firefighter program by 50%
- Increased shop revenue via service contracts

2013

- Eliminated one Administrative Emergency Manager position
- Moved one Administrative Captain position back to Operations
- Eliminated five full time firefighter positions funded by Stanwood ALS Contract
- Eliminated two full time firefighter positions funded by SAFER grant expiring in 2013

The challenges faced by the department and the resulting changes did not come easy. Decisions made by the Board of Fire Commissioners have been extremely controversial. Interested stakeholder groups include CIFR's volunteer firefighters, part-time firefighters, career firefighters (represented by IAFF Local 4033), as well as many concerned citizens and have been active in providing input and challenging outcomes.

Throughout this process, CIFR's annual budget, budget allocations, and budget planning have been heavily scrutinized and criticized.

The Washington State Auditor's Office prescribes budgeting, accounting, and reporting (BARS) requirements for all local governments in accordance with RCW 43.09.200. The BARS system includes prescribed uniform charts of accounts, accounting and budgeting policies, and reporting requirements among other items. Prior to 2011, CIFR utilized Peachtree accounting software for all its financial management and operations. While Peachtree provided an excellent off the shelf solution for accounting, it did not do so with a BARS compatible methodology. To comply with BARS requirements, all financial data were exported and re-tallied in Excel which created logistical issues and accounting errors.

In 2011, CIFR switched to new accounting software. BARS Integrated Accounting Software (BIAS) provides an accounting system based on the BARS chart of accounts. Transitioning to BIAS enabled CIFR to more easily comply with mandated reporting requirements and ensured greater accuracy of the reports.

Even after the implementation of the new accounting system, CIFR's line item budget was still overly complex. Redundant items, too fine a level of detail, unused items, and lack of data integrity provided for a budget that was difficult for budget managers to easily manage and even more difficult for the general public to understand. These factors, combined with another change in the BARS system, have necessitated an overhaul of the system.

While the BARS change required by the Washington State Auditor's Office are required by law, clearly Camano Fire Island Fire and Rescue management would benefit by

having a budget that is easier to use, is more intuitive in its structure, and easier to convey to members of the public. Additionally, by developing a long range planning tool based on the new budget, CIFR will be better able to plan for the future and engage stakeholders in the strategic planning process.

As noted above, due to budgetary shortfalls CIFR has cut its Emergency Management program in 2013. While the responsibility for emergency management functions in Washington State fall to the County, Camano Island residents have historically lacked significant County support in this area. The ability to hire its own Emergency Manager in 2008 significantly increased the level of preparedness on Camano Island. With the loss of this position in 2013, it is anticipated that the Island's preparedness level will once again suffer. Unit 1 of the Executive Analysis of Fire Service Operations in Emergency Management course focuses on completing a Community Hazards Emergency Response – Capability Assurance Process (CHER-CAP) matrix. The results of this matrix have been severely impacted by necessary budget cuts. By providing a more streamline budget and developing a long range budget planning tool it is hoped that emergency management functions can be re-instated.

This type of budget management and planning directly supports three of the five United States Fire Administration (USFA) strategic goals. Strong financial management and planning drives operational success or failure. Without funds, prevention efforts are cut, risks to emergency responders increase due to lower staffing levels, and resources to respond to and recover from hazards are reduced. Strong budgeting allows us to work toward USFA's first and second goals to "reduce risk at the local level through prevention and mitigation" and "improve the fire and emergency services' capability for response to

and recovery from hazards”. By its very nature financial planning supports USFA’s second goal to “improve local planning and preparedness” (USFA, 2010).

Literature Review

The research method used to investigate the restructuring of Camano Island Fire and Rescue’s budget was action. The first phase of the research utilized an in-depth literature review to understand the current state of knowledge relevant to budget structures, budget uses, and long range financial planning. The literature review was conducted using a number of resources, including the Learning Resource Center (LRC) at the National Fire Academy in Emmitsburg, Maryland; graduate and undergraduate libraries at the University of Washington in Seattle; Camano Island Fire and Rescue departmental data; and the internet.

The literature review for this study ranged from the basics of the national financial crisis and its impacts on governmental budgets, to the types of budgets, their uses, and the importance and use of long range budget planning. Literature pertaining to the types of budgets and budget planning in both fire service and non fire service instances was assessed, as were various the use of budgets as a communications and planning tool. Once reviewed, the author summarized the literature considered to be especially relevant to this study and included it in the literature review.

The Financial Crisis of 2007-2008 has been referred to by economists as the worst financial crisis since the Great Depression (Pendery, 2009). The initial cause of the crisis has generally been attributed to the collapse of the subprime mortgage market which quickly spread to numerous financial institutions relying on these mortgages (Conklin &

Cadieux, 2008). By 2009, the effects of the crisis had extended to federal and local governments, American families, and a wide range of countries and regions (Cohen, 2011).

While there are many ways to try and quantify the impacts of the crisis, a look at the Dow Jones Industrial Average provides a good indicator of the overall significance of this event. From a high of 14,279.96 in October 2007, the Dow dropped 52.5 percent to a low of 6,763.29 in March 2009 (Kawamoto, 2009). This decline further correlates this recession to the Great Depression in which the Dow dropped 54.7 percent over a similar period between 1929 and 1931 (Kawamoto, 2009).

The effects of the recent financial crisis have been significant and wide spread. Cohen (2011) states that “when an economic crisis takes place, be it national, regional, or global, its effect on the territory tends to be uneven” (Cohen, 2011, p. 7). Citing examples for other crises of this type, Cohen (2011) draws similarities and differences between the 2008 financial crisis and the great depression. He attributes these differences to the increase urbanization over the last 75 years. “Today, more than half of the world’s 6.8 billion inhabitants live in cities” (Cohen, 2011, p. 9). He further concludes that one of the major consequences of the economic crisis has been the impact to local governments.

Fire departments, whether city or district, have not been immune to the effects of the economic crisis. Wilmoth (2008), details the some of the fallout fire departments are feeling from the depressed economy. Based on her conversations with fire chiefs across the country she finds that “the lack of money is having a serious affect from California to New York and everywhere in between.” (Wilmoth, 2008, p. 6). These impacts are still being felt today and have caused fire service leaders to adopt to a new reality. In a recent

article in Fire Chief Magazine, Jack Snook describes the fallout of the economic environment and the need for change as the economy rebounds:

Fire Chiefs work in an environment in which change is the new constant and their services no longer are considered sacred. While the economy is showing signs of improvement, the fire service likely won't return to the glory days of old. From community relations to revenue streams to technology adoption, fire chiefs need to take a broader perspective to successfully lead their organizations.

(Snook, 2013)

Budgets and the budget process have always played a powerful role in meeting government's ability to manage change. Now more than ever, budgeting practices can help us meet these new challenges. In 1998, the National Advisory Council on State and Local Budgeting (NACSLB) published a framework of recommendations for state and local government budgeting. In it they state that:

Governments allocate scarce resources to programs and services through the budget process. As a result, it is one of the more important activities undertaken by governments. As the focal point for key resource decisions, the budget process is a powerful tool. The quality of decisions resulting from the budget process and the level of their acceptance depends on the characteristics of the budget process that is used.

(NACSLB, 1998)

A good budget and budget process can be more than just a document to appropriate funds to a series of line items. It should be a more broadly defined process that can incorporate a long term perspective, establish links to organizational goals, focus decisions

on results and outcomes, involve and communicate to stakeholders, and provide incentives to managers and employees (NACSLB, 1998).

Within the fire service, “Fire and EMS chiefs need to be able to go through a systematic decision making process for indentifying budget cuts in terms of impact on service levels, from those with the least impact to those with the greatest impact.” (IAFC, 2008, p. 7). If cuts must be made, they should be made with an understanding of the consequences of the cuts. Given the duration of these tough economic times, chief officers must consider the long term ramifications of their decision and not provide knee jerk options (IAFC, 2008).

Given the importance of the budget process as stated by these references, what types of budgets can best support these functions? A review of the literature provided several examples of budget format styles each with its own strengths and weaknesses. While the volume of literature pertaining to these budget styles is extensive, only brief summaries of each type are provided herein.

Lump Sum budgets may be the oldest type of budget format and were used by fire agencies in the early 20th century (Laird, 2001). In this type of budget, a lump sum of money needed to operate for a specified amount of time is requested of, and granted by, the elected officials. While simple and easy to manage, this budget style provides too few controls and opportunities for mismanagement (Coleman and Granito, 1988).

Zero Based Budgeting (ZBB) has its roots in the Carter Administration in the early 1970s. In this type of budgeting, agencies build budgets from the ground up, starting at zero. Governments must re-justify program expenditures on an annual basis (Laird, 2001). Laird states that while short-lived, this budgeting process was popular for the period of

time it was used by the federal government. While the use of pure ZBB has largely disappeared, primarily due to the large amounts of paperwork involved, aspects of it still persist today. A recent resurgence in interest in ZBB has been attributed to the recent financial crisis that have imposed major fiscal challenges on local governments and required significant changes to how resources are being allocated (Kavanagh, 2011).

Performance Based Budgeting (PBB) focuses on the work performed by an organization with the goal of increased efficiency and optimized productivity for each section of the budget (Laird, 2001). While no single definition of PBB exists, Young presents PBB as “an allocation of funds to achieve programmatic goals and objectives as well as some indication or measurement of work, efficiency, and/or effectiveness” (Young, 2003, p. 12).

PBB has four primary characteristics:

- The setting of goals and objectives to which monies are allocated.
- The provision of data on past performance to allow for comparisons between “expected” and “actual” outcomes.
- Program adjustments to close performance gaps.
- Opportunities for regular or ad hoc program evaluations.

(Young, 2003)

Accountability is the agreed upon cardinal aim of PBB. While this is an admirable goal for any governmental budget, a major weakness in PBB is that many services provided by government are not easily measured (Wood, 2000). This may be particularly true for “core local government functions such as police and fire” (Gianakis & McCue, 1999).

Line items budgets are one of the oldest and are familiar to most everyone. These budgets are considered to be “input” budgets because they focus on what is to be spent rather than what is to be provided (Wood, 2000). Laird (2001) presents a good summary of Line Item Budgets. He states:

The line item budget is also known as the “object-of expenditure” budget and focuses on the control function of budget administrators. Proposed expenditures are usually concentrated in three broad areas that include personnel, operating, and operating capital. The personnel area outlines salaries, benefits, overtime, and any other items paid directly to organizational members. Operating expenses are items used for the day-to-day operations of the organizations that will be consumed during the fiscal year, i.e. office supplies, uniforms, travel, etc. Materials that have a life span of over a fiscal year fall into the third category of capital items.

(Laird, 2001)

Line item budgets are easy to use, simple to understand, and are familiar to most people. They allow budget managers to focus on control and accountability as well as target specific expenditures when making cuts. As stated above, line item budgets focus on purchases rather than products or services provided. This may lead budget managers to over emphasize expenditure control on specific accounts rather than the accomplishment of objectives (Wood, 2000).

Within Washington State, the Revised Code of Washington (RCW) Article 43.09.200 requires the Washington State Auditor’s Office (WSAO) to prescribe budgeting, accounting, and reporting (BARS) requirements for all local governments. The WSAO publishes BARS Manuals that include a prescribed uniform chart of accounts as well as

accounting and budgeting policies. Further, RCW 43.09.230 specifies required annual financial reporting to be filed with the WSAO within 150 days after the close of each fiscal year.

Washington law states that all district funds are subject to budgeting. The RCW 52.16.020 authorizes fire districts to use expense, reserve, local improvement district, and general obligation bond funds. Other funds may also be established by the district's board of commissioners. The RCW 52.16.030 requires districts to prepare comprehensive budgets of all anticipated resources for each fund for the fiscal period. The statutory requirements of the BARS accounting method limit governments in Washington State to the use of a line item budget. The prescribed Chart of Accounts are considered to be the minimum reporting requirements to be used by cash basis counties, cities, and other local governments (WSAO, 2013).

In truth, a budget should serve a variety of functions. First and foremost, budgets are an accountability and expenditure control tool. Because of the appropriation elements required by Washington State law, budgets will always contain, track, and report dollars and cents. How these numbers are summarized, reported, and managed can impact their ability to serve as a communications, operations, and planning tool. Beyond the Chart of Accounts, the BARS manual recommends that:

In order to work effectively, any budget system must provide for:

- A structure which presents data in categories reflecting the district's objectives
- Continual analysis how the district plans to meet these objectives
- Alternative plans to meet the objectives

- An integrated planning/budgeting process incorporating data that is meaningful for decision making
- Broad planning decisions in the budget context
- Timely presentation for plans and financial data for action by the board

(WSAO, 2013)

These budget uses are generally accepted among finance officers and budget managers. “The budget should be one of the most important communications tools you have to describe city policies, operations, and fiscal planning to the community.” (Bailey & Gjertsen, 2002, p. 7). As a communications tool, budgets can be used both internally and externally but must be customized to communicate information appropriately. Budgets may also serve as an operations guide explaining how department planning and policies are carried out (Bailey & Gjertsen, 2002).

Good budgets should also be a planning tool. According to Bailey and Gjertsen (2002) the elements of good planning include identifying community needs, resources, the organizations capability to meet the needs, and the development of a plan to provide resources to meet the needs. The budget process should include a long-term perspective and provide a linkage to the organizations goals (NACSLB, 1998). Long term financial planning (LTFP) is necessary for ensuring governments will have sufficient resources in the future and can help develop appropriate strategies to manage anticipated changes in financial conditions (Calia et al, 2000).

According to Kavanagh (2007), long term financial planning, strategic planning, and budgeting all combine to create a complete planning framework. This framework

allows governments “to identify future challenges and opportunities, causes of fiscal imbalances and strategies to secure financial stability” (Kavanagh, 2007, p. 18). Annual budgets play a central role in this comprehensive planning framework. However, without good budgetary data much of this value can be lost.

The International Association of Fire Chiefs (IAFC) (2008) in their guidance to weather the current economic storm emphasizes the need for good data in planning and decision making. In order to perform useful analyses, they must be based on good data that is relevant, accurate, and reliable. With the emphasis on financial constraints and shrinking budgets, good financial data will play a critical role in planning.

Procedures

The author selected the action research method to investigate the problem of a restructuring Camano Island Fire and Rescue’s budget into a better management, communications, and long-range planning tool. A literature review was the primary method used in determining how CIFR could restructure and better utilize their budget. A variety of budget types were reviewed. These budget types consisted of lump sum, zero based, performance based, and line item budgets. Washington laws, regulations, and State Auditor’s Office requirements were also evaluated. The pros and cons of each budget type were investigated in regard to their ability to meet state requirements and integrate into CIFR’s budget process. Each method was further evaluated for its ability to provide communications and budget planning functions needed by the district.

Research Question 1 – What budget changes are needed to simplify the current line item budget and ensure its compliance with new Washington State Auditor’s Office requirements?

Camano Island Fire and Rescue's existing budget structure was evaluated for its integrity, complexity, level of detail, and compliance with WSAO requirements. The 2013 BARS manual contained updates to the overall line item structure and numbering scheme for fire districts. Due to the significance, extensiveness, and complexity of the changes, the BIAS Software Company conducted several local trainings to assist fire districts using their software in implementation. An eight (8) hour training was attended on August 20th, 2012 to learn about the required changes and to perform preliminary work on the District's actual budget.

Subsequent to the training class, a detailed review of the budget was conducted line item by line item. Over the past two years, CIFR has worked closely with its labor union (IAFF Local 4033) to navigate decreases to the budget and negotiate changes to wages, hours, and working conditions necessitated by these decreases. Input on the existing structure of the budget and suggestions for its improvement were solicited from Local 4033. Their input was incorporated into the review process. The review consisted of:

- Compliance with new BARS structure.
- Compliance with new BARS numbering scheme.
- Proper aliasing to retain link to previous BARS numbering scheme in historic budgets.
- Necessity.
- Appropriate level of detail.
- Appropriate placement within overall budget structure.
- Standardization and consistency of line item of naming and numbering.

This review was initially conducted by the author and the district's finance manager. Upon completion of this review, the new proposed budget structure was reviewed with budget managers. Budget managers are responsible for the day to day management of their line items and it was essential to ensure that the new structure allowed them to review necessary expenditures and manage their budgets at an appropriate level of detail.

After review by budget managers, the proposed budget structure was reviewed by the District Fire Chief as well as the Board of Fire Commissioners. The District Fire Chief and Board of Fire Commissioners have ultimate authority and responsibility for the district's budget. It was essential that the new budget allowed them to evaluate the budget at a governance and administrative level of detail. Additionally, the line items were reviewed to ensure that they appeared in appropriate divisions that presented a clear picture of where district resources were being spent.

Research Question 2 – How can detailed line item budget best be summarized for ease of use and increased understanding by budget managers and the general public?

Based on review of the literature it was clear that good budgets can and should be utilized as a communications tool. In order to do this budgets must first be logically organized, not overly detailed, and adhere to data conformity standards. These tasks were completed as part of Research Question 1. Once the detailed line item budget was restructured, the next phase in developing a budget that would work as an effective communication tool was to perform data summaries that could easily display information and various levels of detail depending on the target audience.

The first step in developing data summaries was to seek guidance from the District Fire Chief and the Board of Fire Commissioners. Both the Chief and the Board wanted two levels of summation in addition to the line item budget. First, a high level summary that rolled up budgets and expenditures to the “division” level was desired for inclusion in general public information media such as newsletters, mailings, and the district’s website. This summary should lend itself to easily interpreted graphic displays such as pie charts.

Second, an intermediate level of detail was requested that would allow decision makers and more interested community members to delve deeper into how funds are being allocated and spent within a division. For example, within the facilities division each station has a line item for each utility type (e.g. electricity, water, propane, garbage). This intermediate level of detail would sum up utilities by station to understand costs of operating each station without needing to know the detail of what each specific utility costs.

Two methods were investigated for creating the requested data summaries. BIAS Software provides an easy utility to export line item data into a Microsoft Excel spreadsheet. Once data were in a spreadsheet they were easily manipulated, summarized, and displayed at varying levels of detail. While the results of this process were excellent, the need to manually export and manipulate the data each time a new budget report was needed proved to be unwieldy and potentially prone to errors.

Within the BIAS chart of accounts, two additional numerical identifiers exist beyond those required by BARS. The “program” code allows the user to create specific codes upon which data can be summarized between departments. Since the high level summary required data to be summarized between departments this code was used.

Program codes were created and allocated to each line item. A budget report was then run that performed the necessary summaries. The summarized data was exported to Excel and graphics generated.

The intermediate data summary level required line items to be summarized within departments only. The BIAS chart of accounts contains a “sub-department” code upon which data can be summarized. A list of sub-departments was created and allocated to each line item. Once completed, budget reports were generated.

During this process, a significant limitation in BIAS was discovered. Once a “program” code was created, all reports generated in BIAS were summarized to this level. It proved to be impossible to code line item data in such a way that they could be summarized both between and within departments. The BIAS Software Company was contacted and the coding issue discussed. BIAS Software Company agreed that the inability to turn the “program” code on or off was a significant limitation in the software. They agreed to make this feature a programming priority in the next version of their software. In order to work around this limitation in the meantime, the “program” code was deleted from all line items. The “sub-department” code was revamped to allow for the intermediate data summary level as well as a basis for a data export into Excel which would then support the high level data summary. All line items were re-coded with the new “sub-department” code.

Research Question 3 – What type of long range financial planning tool can be developed to facilitate strategic planning efforts?

In 2009 CIFR began usage of a Microsoft Excel based financial modeling tool. This tool was originally developed by Bill Cushman who had served as the Finance

Director for the city of Everett, WA and currently serves as the Budget Director for Snohomish County Fire District 1. Within CIFR this tool is referred to as the “Cushman” program and the Author would like to ensure that all credit for the initial spreadsheet modeling tool is attributed to Mr. Cushman.

In its initial implementation, only a small portion of the Cushman Program was utilized for financial modeling. This area of tool usage focused strictly on revenue prediction and rough estimates of increases in expenditures based strictly on inflation rates. The model was integrated with the district’s budget at the division level and no functionality to model specific decision making existed. Further, due to the complex nature of the tool written across several worksheets, it was difficult for CIFR staff to utilize in a “live” setting such as Board meetings, retreats, or citizen advisory meetings.

The first step in developing the new long range planning tool was to reduce the number of projection inputs and consolidate them onto a single worksheet. Due to the nature of CIFR’s jurisdiction (e.g. no urban growth areas or other special districts) many of the variables used to predict future revenues were not relevant. Further, of the input variables that were relevant, many of them were spread out among a number of worksheets that increased the complexity of using the program.

Similar to the input variables, predicted results for various funds were reduced and re-organized. Unused fund types were removed and the remaining funds were tailored more specifically to match the fund structure and usage of CIFR. Where fund types were not in current use by CIFR but there was possibility of their usage in the future, variables and results were retained in the program for modification and inclusion at a later date.

Model results were consolidated onto a single worksheet to allow for easy and immediate viewing of model outputs.

Budget input and specific modeling variables were tailored to the specific needs of CIFR at the time of this research project. The input of division budgets and breakdowns were constructed to match the summary reports developed in previous research question to minimize any data manipulation and ensure data integrity. Modeling variables for the development of future budget scenarios were developed around the issues currently facing CIFR (e.g. staffing, healthcare costs, need for reserve funds).

Project Limitations

While this project successfully restructured CIFR's budget into an easier to use and more powerful tool, several limitations to the study were apparent. The use of a line item budget and a prescribed chart of accounts are mandated by Washington state law. While the benefits of a common system across all local governments in the state are clear, within CIFR this prescription limits the ability of the organization to use other budgeting types that may allow it to operate in a more effective and efficient manner.

Software limitations also affected the outcome of the project. As discussed in Research Question #1 BIAS Software does not provide a mechanism for coding, summarizing, and reporting budgets both between and within divisions. This type of software enhancement would be critical to allowing the types of data reporting requested by CIFR leadership. The software company was made aware of the shortcoming and it is hoped that this feature will be added in the next software version.

Another software limitation is the inability to link the budget database to the modeling developed modeling tool. Because BIAS software uses a proprietary database

Open Database Connection (ODBC) cannot be used to perform a live link between BIAS and outside programs such as Excel. Without this link, data must be manually exported and re-entered into the modeling tool. This manual entry introduces a potential element of error and loss of data integrity.

Perhaps the most significant project limitation is in the budget process used by CIFR. Due to its previous condition, the budget has only been used as a mechanism for expenditure control. As demonstrated in the literature review, good budgets should play a central role in planning and communications. Now that the budget has been restructured and is better able to fill this role, organizational process should be evaluated to take advantage of these enhancements as CIFR embarks on a new strategic planning initiative.

Results

The action research method was chosen to investigate the problem of restructuring CIFR's budget into a better management, communications, and long range planning tool. Based on review of the literature and an assessment of existing budget software, data, and modeling program, this research produced a restructured budget, budget summary reports for better communication, and a long-range financial modeling tool.

Research Question 1 – What budget changes are needed to simplify the current line item budget and ensure its compliance with new Washington State Auditor's Office requirements?

Based on a the literature review, it was determined that the current line-item type budget was required by Washington State law and alternative budget types were not permitted for financial control and reporting. However, alternative budget types may be

integrated into budget planning and forecasting. These alternatives are addressed under Research Question #3 results.

Camano Island Fire and Rescue has structured its budget to be compliant with the BARS prescribed Chart of Accounts since its inception. While the existing line item chart of accounts had proven to be acceptable, new BARS requirements for fire districts were implemented for 2013. Based on the literature review, these changes primarily affected the district's Expense Fund and these changes were implemented as part of this applied research project.

Both the original Expense Fund chart of accounts, for fiscal year 2012, and the restructured chart of accounts for fiscal year 2013 are included in Appendix A and B respectively. The changes necessary to comply with the 2013 requirements were detailed and included, but were not limited to, the following:

- Deletion of Legislative accounts (511) and incorporation into Fire Control Operating Expenditures (522).
- Deletion of Emergency Medical Services accounts (526) and incorporation into Fire Control Operating Expenditures (522).
- Deletion of Communications accounts (528) and incorporation into Fire Control Operating Expenditures (522).
- Restructuring of Fire Prevention accounts.
- Restructuring of internal and external Training accounts.
- Restructuring of Facilities accounts.
- Restructuring of Vehicle and Equipment Maintenance accounts.
- Change accounting for non-revenues and non-expenditures.

In addition to the account restructuring required by BARS, additional modifications were made to simplify the chart of accounts. These changes included, but were not limited to, the following:

- Delete unused line items.
- Consolidation of line items spread between multiple divisions. For example, in 2012, gasoline and diesel were tracked separately in Fire Operations, EMS Operations, Special Rescue, etc. In the 2013 chart of accounts, these line items were all consolidated into a single line item within the EMS division.
- Moving of line items to more appropriate divisions. For example, line items associated with dispatch fees were moved to Fire Operations.
- Line item naming and coding, beyond what was required by BARS, was restructured for better data consistency and clarity. For example, salary and benefit accounts were restructured (Table 2 and Table 3).

Table 2

2012 Suppression Salary and Benefit Line Items

<u>BARS Account Number</u>	<u>BARS Account Title</u>
522.20.10.00	Firefighters Suppression Wages
522.20.10.01	Firefighters WOC Wages
522.20.11.00	Firefighters Supp OT Wages
522.20.11.01	Firefighters WOC OT
522.20.12.00	Volunteers Supp Wages
522.20.12.01	Volunteer Officer Supp Wages
522.20.13.01	Out of Class Pay / Career
522.20.14.00	Fire Suppression Part-Time Wages

522.20.20.00	Firefighters Suppression Wages Benefits
522.20.20.01	Firefighters WOC Wages Benefits
522.20.21.00	Firefighter Supp OT Wages Benefits
522.20.21.01	Firefighters WOC OT Benefits
522.20.22.00	Volunteer Supp Wages Benefits
522.20.22.01	Volunteer Officers Supp Benefits

Table 3

2013 Suppression Salary and Benefit Line Items

<u>BARS Account Number</u>	<u>BARS Account Title</u>
522.20.10.00	Suppression Wages
522.20.10.01	Suppression OT Wages
522.20.10.02	Suppression WOC Wage Differential
522.20.10.03	Suppression WOC OT Wage Differential
522.20.11.00	Suppression Part-Time Wages
522.20.12.00	Suppression Vol. Wages
522.20.12.01	Suppression Vol. Officer Wages
522.20.20.00	Suppression Benefits
522.20.20.01	Suppression OT Benefits
522.20.20.02	Suppression WOC Benefit Differential
522.20.20.03	Suppression WOC OT Benefit Differential
522.20.21.00	Suppression Part-Time Benefits
522.20.22.00	Suppression Vol. Benefits
522.20.22.01	Suppression Vol. Officer Benefits

Finally, account aliases were added to all modified line items to retain the ability to track historic budgets and budget expenditures before and after these changes. Overall, 228 line items (39%) were removed from the 2012 chart of accounts (Table 4).

Table 4

Line Item Reductions 2012 – 2013 Chart of Accounts

	<u>2012</u>	<u>2013</u>
Revenue Line Items	53	43
Expense Line Items	526	308
Total Line Items	579	351

Research Question 2 – How can detailed line item budget best be summarized for ease of use and increased understanding by budget managers and the general public?

Two (2) levels of data summaries were created to support various communications needs within CIFR. The first was an intermediate summary level. This summary was created with BIAS software via the use of a “sub-department” code (Table 6). The intermediate summary level consolidated all 351 line items into 52 sub-departments (Appendix C).

The high level data summary required aggregating line-times between departments. Due to limitations in the software, these data summaries were compiled outside of BIAS in Microsoft Excel. The sub-department codes developed for the intermediate level summary were used to more easily move data into Excel. Two high level summaries were created. The first grouped budgets into seven (7) major categories while the second further provide additional detail on the allocation of wages and benefits category. The use of Excel allowed for the development of pie charts that could quickly and easily display the data (Figure 1 and Figure 2).

Figure 1. 2013 Expenses by Category

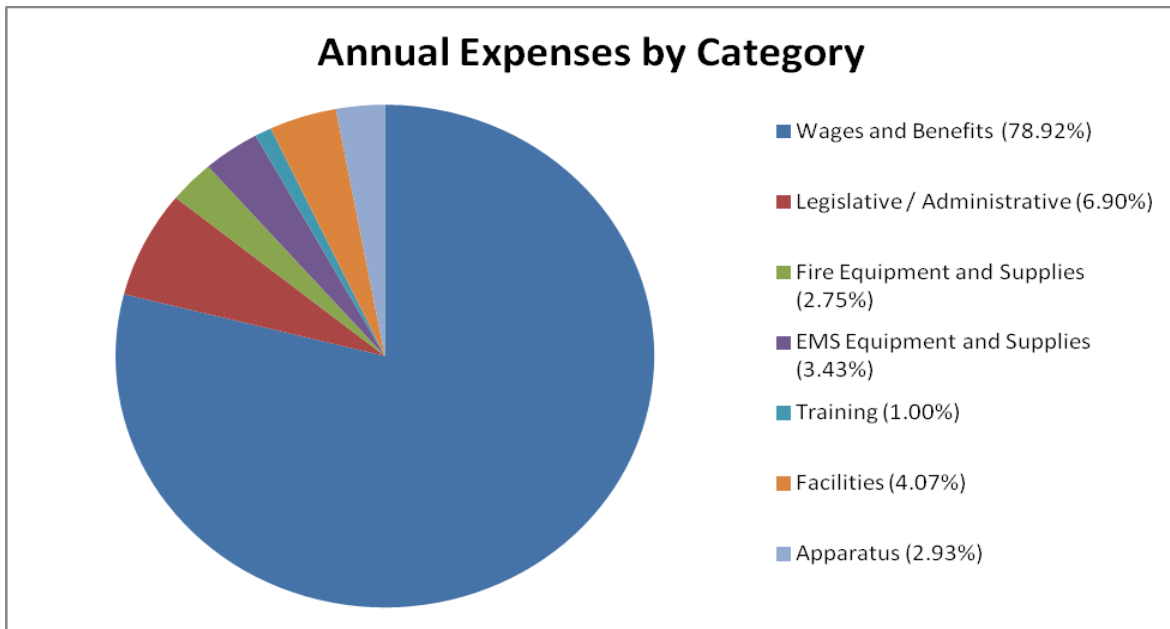
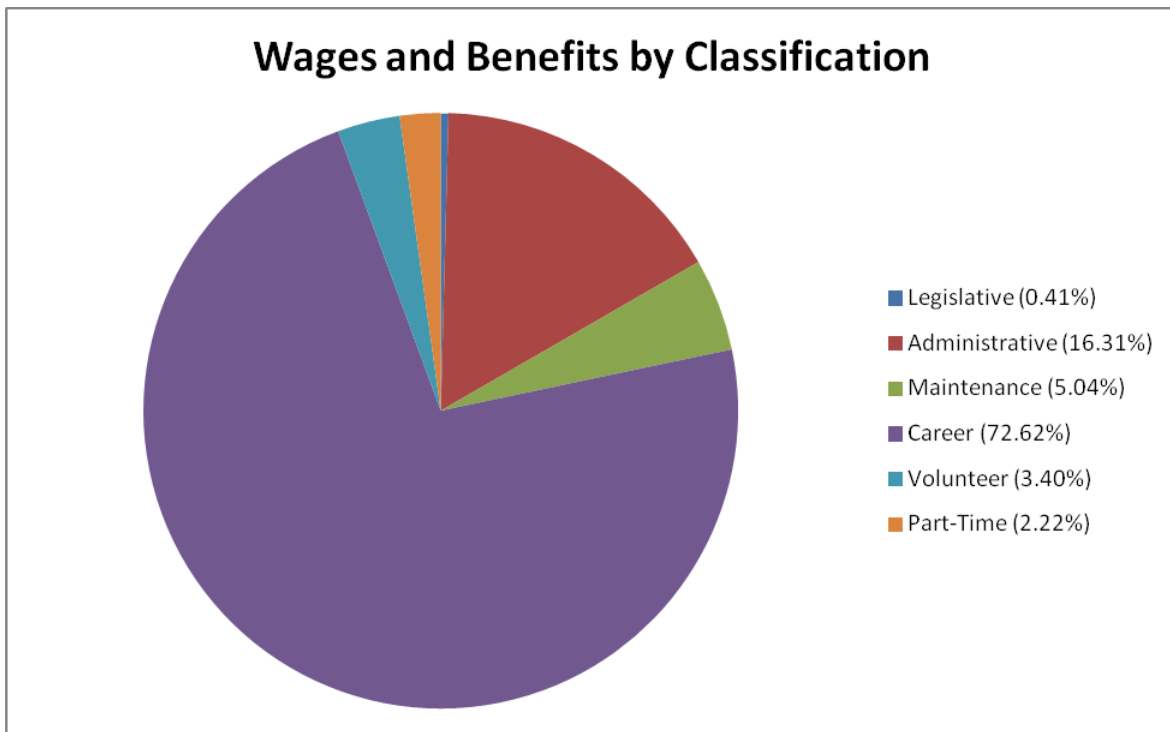


Figure 2. 2013 Wage and Benefit Detail



Research Question 3 – What type of long range financial planning tool can be developed to facilitate strategic planning efforts?

A long range financial planning tool was developed in Microsoft Excel (CIFR Financial Planning Tool.xlsx) and is included in the attached CD-ROM. This tool allows for predictive modeling of revenues and expenditures for five (5) years with graphical outputs for ease of interpretation. Revenue modeling includes both property tax revenue as well as other miscellaneous revenue. Predictions for property tax revenue are based on existing tax revenue, forecasts of changes in the assessed valuation of island properties, legislative restrictions on property tax increases, and levy renewals that may be presented to and passed by island voters.

Budget expenditures are based on the district's 2013 expense fund budget. For ease of use, the inputs for these budget items were developed to coincide with the budget data summaries developed in Research Question #2. While the district's expense fund was the primary focus, the tool does allow for allocations of revenue to other district funds (e.g. Reserve Fund, Apparatus Replacement Fund, and Capital Improvement Fund). Both the Apparatus Replacement Fund and the district's debt service obligations were modeled on separate worksheets to allow for more detailed planning. In addition to these allocations, other predicted variables can be modeled. These variables include wages, medical benefits, debt service obligations, and overall inflationary increases.

Model output is provided in two formats. An overall table displays annual revenues, allocations, expenditures, and fund balances. These tabular data are also presented for each additional district fund. Graphical output includes line charts for

predicted tax revenue (Figure 3) as well as annual fund balances for the Expense Fund (Figure 4), Reserve Fund (Figure 5), Apparatus Replacement Fund (Figure 6), and Capital Improvement Fund (Figure 7). Additionally, Revenues versus Expenditures are graphed for the modeling period (Figure 8).

Figure 3. *Property Tax Revenue*

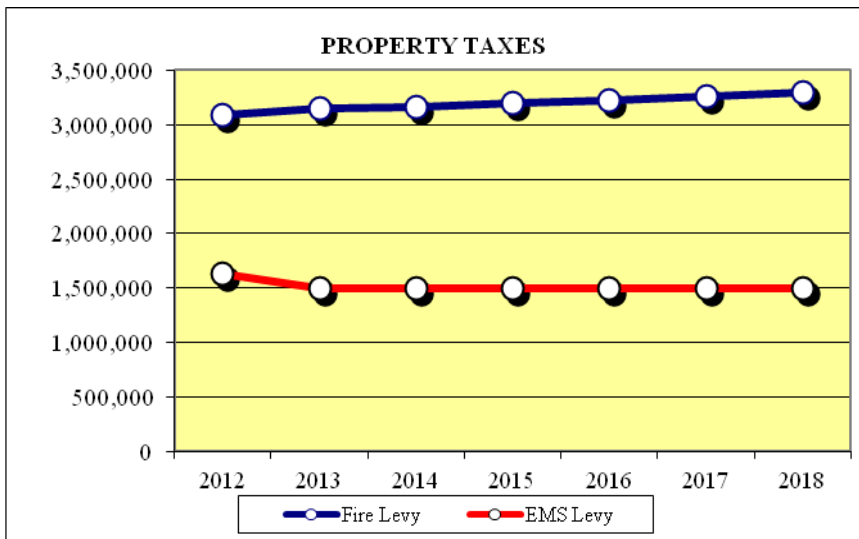


Figure 4. *Expense Fund*

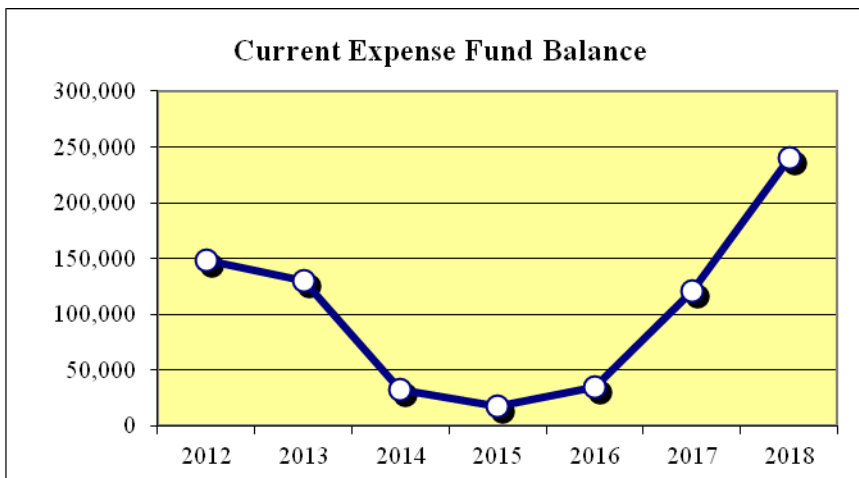


Figure 5. Reserve Fund

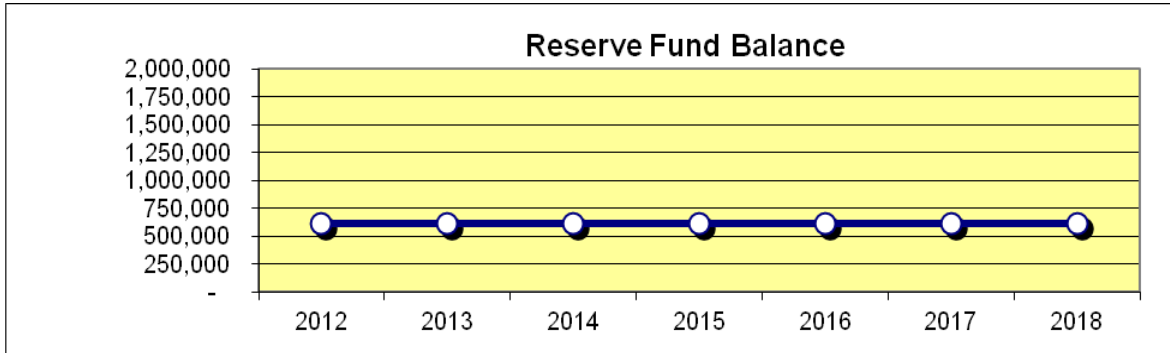


Figure 6. Apparatus Replacement Fund

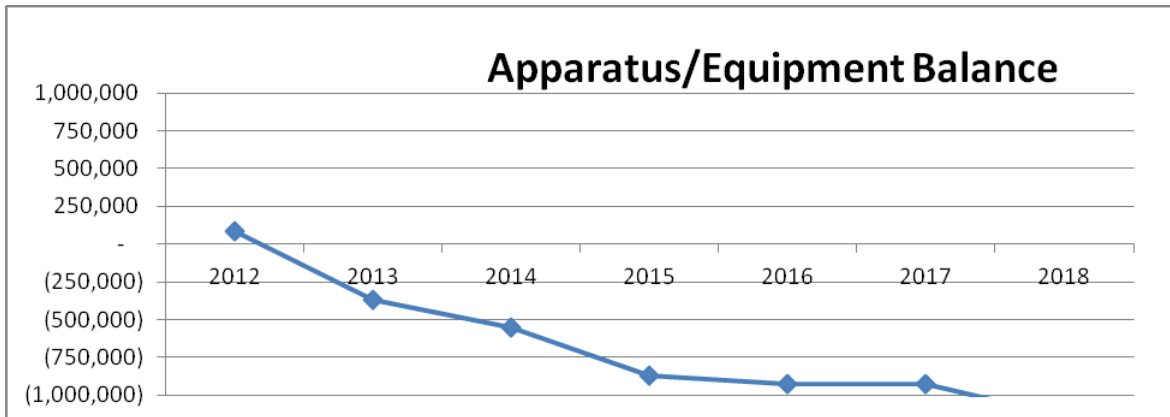


Figure 7. Capital Improvement Fund

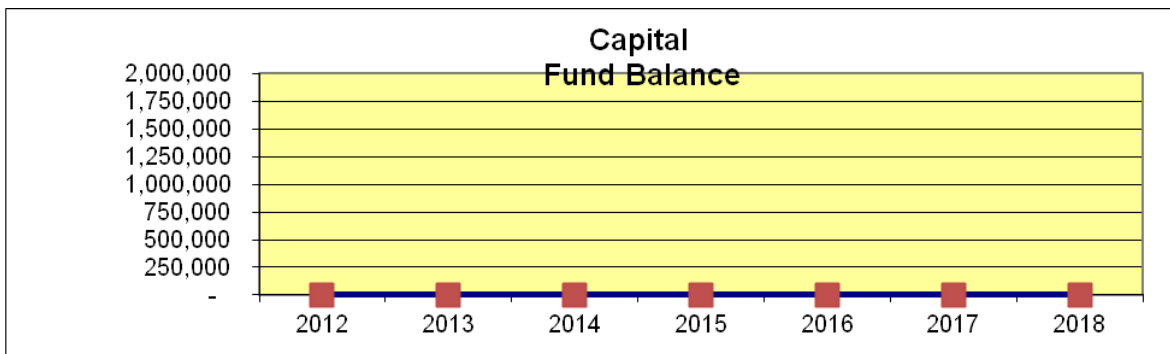
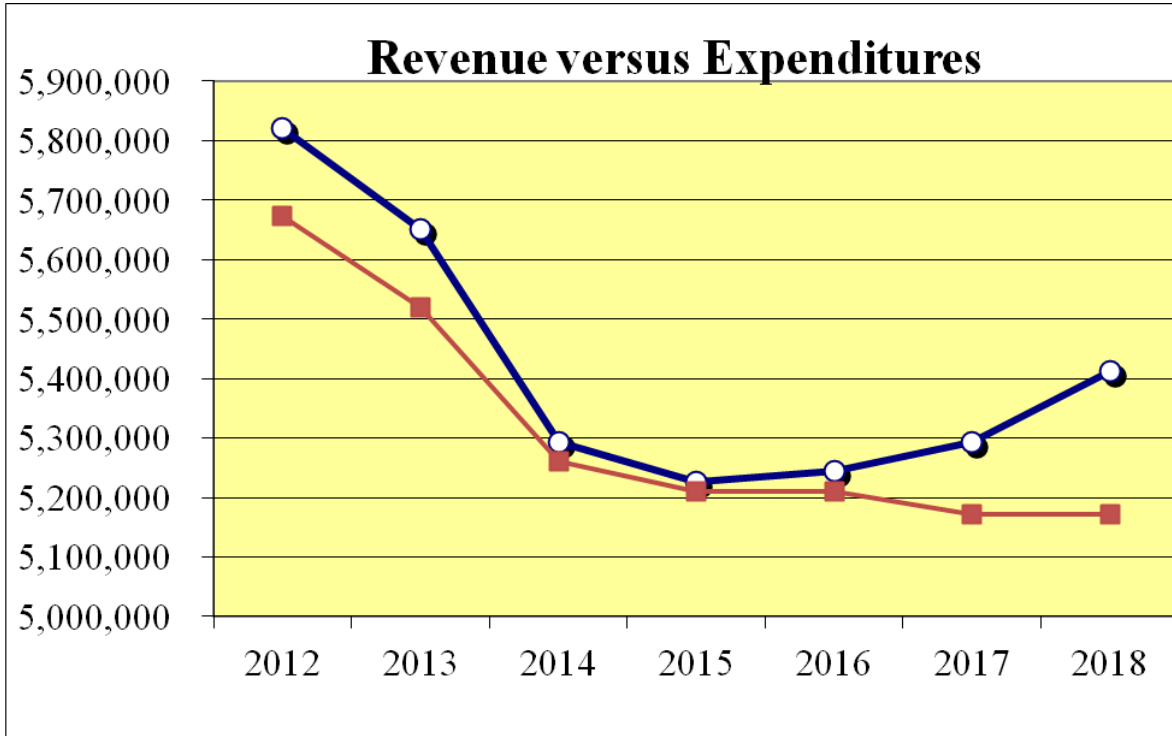


Figure 8. *Revenues Versus Expenditures*



Discussion

Camano Island Fire and Rescue has not been immune to the impacts of the recent financial crisis. The decline in property tax revenue due to the collapse of the housing market, coupled with the loss of service contracts, has created a significant fiscal and operational challenge for CIFR administration. Unlike other fire departments across the country facing the fallout of the financial crisis in 2008 (Wilmoth, 2008), CIFR has been most impacted in the last two to three years.

These impacts have increased the level of scrutiny on CIFR’s budget by budget managers, administrators, district members, and citizens. This attention elevated the use of CIFR’s budget from strictly expenditure control to an operational guide, critical element of

strategic planning, and public policy forum. While these new budget roles are new for CIFR, Schick (1966) described these specific budget functions almost fifty years earlier in his often cited *The Road to PBB: The Stages of Budget Reform*. He describes the development of budgets that can be used as an effective framework for complex decision making on resource allocation. The restructuring of the budget resulting from this applied research project will enable it to better support these new roles.

Research Question 1 – What budget changes are needed to simplify the current line item budget and ensure its compliance with new Washington State Auditor’s Office requirements?

As organizations evolve and adapt to meet new challenges budgets evolve with them. These changes are external driven and often involve moving to new budget styles that are better able to meet organizational needs (Laird 2001). A review of the literature yielded a variety of budget types each with its own strengths and weaknesses. Ultimately the line item budget type currently in use was retained due to its compliance with Washington State law and requirements of the Washington State Auditor’s Office. This, however, did not preclude the need to restructure the existing budget. In fact, significant changes to the WSAO requirements had been implemented for 2013 (WSAO, 2013). Extensive work was done to the budget to ensure its compliance with these new requirements.

One weakness of line item budgets is the potential for too many line items that can lead to unwieldy reporting (Wood, 2001). This proved to be exactly the case with CIFR’s budget. Beyond the restructuring required by BARS, the elimination and consolidation of line items reduced the size of the budget significantly. Coupled with the reorganization and

standardization of line item naming and numbering, these modifications have led to increased readability and usability.

Although the line item budget type was retained, several insights were gained from the literature review regarding budget types. The limitations of the lump sum budget expressed by Coleman and Granito (1988) clearly remove its use from consideration in these current financial times. Managers, administrators, and the public want more control over budgets and expenditures not less. However, other budget types may play a role in CIFR's budget process.

Zero Based Budgets, while out of favor for many years, are seeing resurgence today due to the financial crisis and fiscal challenges faced by local governments (Kavanagh, 2011). As CIFR grapples with significant financial cuts, the idea of re-justifying program expenditures may have merit. Through its Mission, Vision, Values process CIFR has defined its core business functions. As needs outside of these core functions are considered, a ZBB approach could provide a useful tool for deciding on program approval and funding. Further, within established programs (e.g. training), ZBB may provide a fresh perspective on how to best accomplish program goals. However, the use of ZBB should not preclude the use historic data that would allow for the trending of costs and better enable budget managers to develop accurate budget forecasts.

A Performance Based Budget, with its emphasis on increased efficiency and optimized productivity, may appear to be a panacea for these financial times. However, PBB should be used more as a technique for measuring the performance of an organization rather than a budget type (Wood, 2001). Similar to ZBB this budget type may have applicability for certain programs within CIFR. For example, in evaluating the benefits

and performance of our public CPR and first aid training classes, PBB could be a useful tool to determine the cost per person trained to determine if program goals are being met and if other efficiencies could be gained.

Research Question 2 – How can detailed line item budget best be summarized for ease of use and increased understanding by budget managers and the general public?

The use of a budget as a communications tool was well established in the literature review. As such they can be used both internally and externally (Bailey and Gjertsen, 2002). Internally, CIFR's existing detailed line item budget was used by budget managers and administration for expenditure control. This budget allowed managers to quickly evaluate the status of their budgets and plan programs and expenditures accordingly. However, the level of detail in the budget did not lend itself well to governance oversight and distribution to the public who were more concerned with overall budget health and management rather than individual line item expenditures.

The intermediate level budget summary developed as part of this research project provides an effective communications platform. Board of Commissioners who review the budget on a monthly basis can more easily evaluate the status of each department as well as the district's overall budget condition. Should questions or concerns arise more detailed data can easily be provided. This summary report also works well for public distribution. Few citizens that request a copy of the district's budget are interested in the line by line expenditures. Rather, they want to see how their tax dollars are being allocated between divisions and the relationship between wages and operational expenses within divisions. The intermediate level summary was developed to provide those data.

The high level summary was developed as mass distribution communications tool and focuses on budget allocations rather than expenditures. This summary provides the big picture on how departments are funded and where tax dollars are being spent. Distribution of these data increase overall transparency to island residents and will occur via the district's media outlets including website, press releases, e-newsletters, and targeted mailings.

Research Question 3 – What type of long range financial planning tool can be developed to facilitate strategic planning efforts?

The use of budgets as a planning tool was a central theme in the literature review. Within local government the National Advisory Council on State and Local Budgeting (NACSLB) published a framework for improving state and local government budgeting. This framework includes a number of recommended budget practices that should be undertaken. Element 9.1 of the framework specifically directs governments to conduct long-range financial planning (NACSLB, 1998).

Within Washington State the Washington State Auditor's Office recommends a budget system that allows for continual analysis of finances and how they can help meet organizational goals (WSAO, 2013). Finally, within the fire service, numerous trade articles and publications have been written extolling the virtues of long range financial planning and the emphasis fire departments must place on these plans in light of the current financial times. The need is clear.

The elements of multi-year financial plan are well laid out by Orr (1998). Orr defines the three ingredients necessary in developing a multi-year financial plan; an informed decision making process, a strategic planning process, and a method of

forecasting revenue and expenditure streams. The tool developed as part of this project addressed the last of these ingredients.

Orr (1998) describes forecasting as an essential ingredient in effective financial planning which “includes the analysis of indicators and trends for the purpose of projecting what the levels of revenues and expenditures might be sometime in the future” (Orr, 1998, p. 12). She further summarizes the four commonly used forecasting types; judgment / expert, trend, deterministic, and economic, each with their own strengths and weaknesses.

It is an important distinction that the tool developed as part of this research project is not considered to be a forecasting tool. While numerous forecasts exist that can be used as inputs into the model (e.g. future inflation, trends in the housing market, etc.) the model should be used to answer “what if?” questions. That is, several scenarios based on a variety of model inputs can be developed and the outcomes used to assist in decision making and planning.

In this fashion, this tool can be used to support a variety of planning needs including capital expenditures, apparatus replacement, and emergency reserves. Decisions to fund these accounts can easily be evaluated relative to the needs of the annual operating expense fund. The tool can also be utilized for more specific modeling needs. For example, the ability to balance wage increase, healthcare contributions, and overtime budgets can be evaluated against other department needs in conjunction with labor groups during contract negotiations.

Finally, the tool was developed for ease of use and simplicity. These characteristics enable the tool to be used in a live meeting format such as a board meeting, citizens stakeholder meeting, or staff meeting. Its use in these venues allow for greater

transparency and understanding of the challenges faced by the fire district. It also demonstrates the sound financial practices and stewardship of citizens' tax dollars by Camano Island Fire and Rescue.

Recommendations

Based on this research project, it appears that the new budget structure and summary reports provide for ease of use, better communications, and compliance with the BARS system. A modeling tool was also developed that would facilitate a multi-year budget planning process and assist in strategic planning, contract negotiations, and transparency with the public. From these results, a number of recommendations on continuing budget development and model usage are apparent.

The Washington State Auditor's Office continues to change the BARS chart of accounts and reporting requirements. This project has brought CIFR's budget in line with the 2013 requirements, but future modifications required by BARS must be tracked and incorporated as they become available. While this budget has been significant reduces in size and complexity, further work in this area could be done. Where items appear in the budget (i.e. administration versus operations) can have a significant impact on how the public views the allocation of resources. These placements need to be reviewed and modified as necessary to ensure they appear in the correct locations that match their intended business functions.

Now more than ever the use of the budget as a communications tool should be increased. The intermediate and high level data summaries provide a good start but much additional work can be done. The need for better reporting both within and between departments should be emphasized to the BIAS Software Company in the hopes they will

develop additional functionality in their software. Input on the development of additional custom budget reports should be solicited from the Chief, Board of Commissioners, and interested stakeholder groups.

The long range financial modeling tool developed in this project provides a good start to multi-year financial planning. However, a significant amount of work still needs to be accomplished. On the technical side, the modeling tool can continue to be enhanced or changed to meet the changing needs of the district. For example, CIFR is currently undergoing a regionalization study. This tool can be modified help analyze specific costs and benefits of a complete consolidation with other agencies or functional consolidations (e.g. training or maintenance).

The tool should also be modified to support the usage of other budget types. As discussed throughout this paper, many other budget types exist that have strengths and weaknesses different from the line item budget currently in use. While CIFR cannot change how it budgets the tool could be modified to support program or integrative budgets at the planning level that could then feed to the line item budget at the accounting level. Finally, the tools integration with BIAS software can also be enhanced. The current process of exporting data from BIAS and entering those data into the model are cumbersome and increase chances for error. The development of a “live link” via an Open Database Connection would alleviate these issues.

Perhaps the best recommendation in regards to the modeling tool is to put it to use. It is critical that CIFR’s Board and Administration continue to look ahead and plan for the future. The tool provides an excellent platform for strategizing and planning. As CIFR embarks on a new strategic planning process, the modeling tool can play a central role both

in developing the plan as well as plan implementation. It should be used by decision makers as well as stakeholder groups as they give input into the strategic planning process. Even at the annual budgeting level, the modeling tool can be used to evaluate long term impacts of decision made today.

The works done as part of this project are only pieces of the overall puzzle. What is ultimately needed is to enhance the budgeting process utilized by CIFR. With the implementation of the recommendations above, CIFR can do a better job managing its resources, communicating decisions to appropriate parties, and planning for the future. In this fashion it can be prepared to meet both current and future financial challenges and work towards increase financial stability.

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Appendix A
2012 Chart of Accounts

BARS Account Number	BARS Account Title
308 80 00 01	Estimated Beginning Balance
311 10 00 00	Tax Revenue - Current Year FIRE
311 10 00 01	Tax Revenue - Current Year EMS
311 10 10 00	Delinquent Tax Rev. - 1 Year
311 10 20 00	Delinquent Tax Rev. - 2 Year
311 10 30 00	Delinquent Tax Rev. - 3 Year
311 10 40 00	Delinquent Tax Rev. - 4+ Year
311 30 00 00	Tax Title Sale
312 10 00 00	Private Timber Harvest Tax
317 20 00 00	Leashold Excise Tax
331 97 04 40	FF Assistance Grant
331 97 04 41	PPE FEMA Grant
334 04 90 00	WA Dept of Health
342 20 01 00	City Administrative Contract
342 20 02 00	FireService/School Dist
342 20 04 00	City ALS/BLS Service
342 20 05 00	Ambulance Transport Fees
342 20 06 00	Apparatus Repair Service
342 20 06 06	Shop Labor Tax Collected
342 20 07 00	Citizen CPR & First Aid Trng
342 20 08 00	EMT Course
342 20 09 00	Recruit Academy
342 20 10 00	Propane Prop Fees
342 20 11 00	Instructor Reimbursement
342 20 12 00	EM Coordinator Wage Reimb
342 20 13 00	Part Time FF Reimbursement
342 20 13 01	Volunteer Firefighter Coverage
342 20 14 00	City Pmt For Fill In FF Coverage
342 20 15 00	Outside Class Revenue
342 20 16 00	High School Cadet Program
361 11 00 00	Expense Fund Investment Interest
361 21 00 00	FBL Income - Interest
362 40 00 00	Rents (Short Term)
362 50 00 00	Rents (Long Term)

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367 11 00 00	Pvt. Gifts Pledges, Grants
369 90 00 00	Miscellaneous Income
369 90 03 00	Medical Reimb. Commissioners
389 00 00 01	Refunds/Cancl'd Warrant/Non Revenue
389 00 00 09	Deposit Of Direct Deposit Fees
389 00 01 00	Refunds/Canceled Warrts NonRev
389 90 01 00	Uniform Reimbursement
389 90 02 00	Shop Parts for Resale
389 90 03 00	Oil & Lube Reimb.
389 90 04 00	EMS Online Reimb
389 90 05 00	Insurance Claims Reimbursement
389 90 06 00	Warranty Repairs Claims
389 90 08 00	Firefighter Academy Reimb.
391 80 00 00	Intergov. Loan Proceeds
391 90 00 00	Other LT Debt Proceeds
395 10 50 03	Sale Of Vehicles And Equipt
397 00 00 00	Transfers From General Fund To Capital
397 00 00 09	Transfers From Expense To Reserve Fund
397 00 00 67	Transfers From The Healthcare Fund To Expense Fund
511 60 10 01	Commissioner - Reg. Mtgs.
511 60 20 01	Commissioner - Benefits
511 60 27 00	Unemployment Compensation
511 60 28 01	Commissioner - Apparel
511 60 31 01	Office Supplies
511 60 41 01	Bi-Annual Audit
511 60 41 02	Legal Counsel
511 60 41 99	Other Professional
511 60 43 01	Meals
511 60 43 02	Lodging
511 60 43 03	Transportation/Mileage
511 60 46 00	Insurance - Commissioners
511 60 49 01	Professional Organization Dues
511 60 49 02	Registration/Tuition
511 60 49 04	Printing Services
511 60 49 99	Other Services and Charges
511 60 51 00	Election Charges
511 60 52 01	Island Co Treas. Investing Fee Expense
522 10 10 00	Adminstrative Wages
522 10 20 00	Admin Personnel Benefits
522 10 22 01	L & I - Fire Chief

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522 10 25 02	Disability Ins - Asst Chief
522 10 27 00	Unemployment Comp.
522 10 28 01	Uniforms - Admin
522 10 28 02	Uniforms - Asst Chief
522 10 29 98	EAP
522 10 31 01	Office Supplies
522 10 31 02	Operational Supplies
522 10 31 03	Books and Publications
522 10 31 99	Other Supplies
522 10 32 01	Gasoline
522 10 32 02	Diesel
522 10 34 00	Items Purchased for Resale
522 10 35 01	Office Equipment
522 10 41 01	Criminal Background Checks
522 10 41 02	DMV Reports
522 10 41 04	Consultant Services
522 10 41 99	Other Professional Services
522 10 42 01	Postage
522 10 42 08	Freight
522 10 42 09	InterNet Service Provider
522 10 43 01	Meals
522 10 43 02	Lodging
522 10 43 03	Transportation/Mileage
522 10 43 99	Travel Other
522 10 44 00	Advertising
522 10 45 00	Rentals/Leases
522 10 45 01	Office/S1-2 Copy Machine
522 10 46 00	Insurance Managment Liability
522 10 48 10	Portable Equip. Repair/Maint
522 10 48 20	Misc. Repairs/Maintenance
522 10 49 01	Professional Organization Dues
522 10 49 02	Registration/Tuition
522 10 49 04	Printing Service
522 10 49 05	Volunteer Recognition
522 10 49 06	Sales Tax
522 10 49 07	Leashold Excise Tax
522 10 49 91	Investment Fees Expense
522 10 49 99	Other Services and Charges
522 20 10 00	Firefighters Suppression Wages
522 20 10 01	Firefighters WOC Wages

522 20 11 00	Firefighters Supp OT Wages
522 20 11 01	Firefighters WOC OT
522 20 11 36	Volunteer Suppression Pager Duty (Old, Do Not Use)
522 20 12 00	Volunteers Supp Wages
522 20 12 01	Volunteer Officer Supp Wages
522 20 13 00	Out of Class Pay / Career
522 20 14 00	Fire Suppression Part-Time Wages
522 20 20 00	Firefighters Suppression Wages Benefits
522 20 20 01	Firefighters WOC Wages Benefits
522 20 21 00	Firefighter Supp OT Wages Benefits
522 20 21 01	Firefighters WOC OT Benefits
522 20 22 00	Volunteer Supp Wages Benefits
522 20 22 01	Volunteer Officers Supp Benefits
522 20 22 15	L & I - Firefighter/Career
522 20 24 00	Fire Supp Part-Time Benefits
522 20 26 32	Retirement Batt Chief/Vol
522 20 27 00	Unemployment Comp.
522 20 28 12	Uniforms Suppression
522 20 28 21	Uniforms Part Paid
522 20 28 35	Uniforms Firefighter/Vol
522 20 29 01	Physical Fitness Program
522 20 29 02	Initial Medical Physicals
522 20 29 03	Immunizations
522 20 29 04	TB Testing
522 20 29 05	Hearing Tests/Conservation
522 20 29 06	Substance Abuse Testing
522 20 29 07	Vision Lenses
522 20 29 08	Safety Program
522 20 29 09	Psychological Evaluations
522 20 29 98	EAP
522 20 29 99	Other
522 20 31 02	Operational Supplies
522 20 31 03	Books and Publications
522 20 31 99	Other Supplies
522 20 32 01	Gasoline
522 20 32 02	Diesel
522 20 32 99	Fuel Other
522 20 34 00	Items Purchased for Resale
522 20 35 01	Hose Testing Supplies
522 20 35 03	PPE Improvements

BUDGET MANAGEMENT, COMMUNICATIONS, AND PLANNING

522 20 35 04	SCBA Masks
522 20 35 05	Thermal Imaging Camera
522 20 35 99	Small Tools and Equipment
522 20 41 01	District Mapping
522 20 41 02	SCBA Testing/Maint
522 20 41 03	Honor Guard Supplies
522 20 41 99	Other Professional Services
522 20 43 01	Meals
522 20 43 02	Lodging
522 20 43 03	Travel/Mileage
522 20 43 99	Travel - Other
522 20 48 05	PPE Repair and Maintenance
522 20 48 06	Fire Extinguisher Maint/Repair
522 20 48 81	Port Equip Repair S1-1
522 20 48 82	Portable Equip Repair - Sta. 2
522 20 48 83	Portable Equip Repair - Sta. 3
522 20 48 84	Portable Equip Repair - Sta. 4
522 20 48 85	Portable Equip Repair - Sta. 5
522 20 48 91	Misc. Repairs Sta. 1
522 20 48 92	Misc. Repairs Sta. 2
522 20 48 93	Misc. Repairs Sta. 3
522 20 48 94	Misc. Repairs Sta. 4
522 20 48 95	Misc. Repairs Sta. 5
522 20 49 03	Laundry Service
522 20 49 99	Other Services and Charges
522 30 31 01	School Supplies
522 30 31 02	Life Jacket Program
522 30 31 03	Books and Publications
522 30 31 04	School Program Recognition
522 30 31 99	Other Oper. Supplies
522 30 32 01	Gasoline
522 30 32 02	Diesel
522 30 32 99	Fuel Other
522 30 35 99	Small Tools/Equip Other
522 30 41 09	Public Relations
522 30 41 99	Other Professional Services
522 30 43 01	Meals
522 30 43 02	Lodging
522 30 43 03	Mileage
522 30 43 99	Travel Other

BUDGET MANAGEMENT, COMMUNICATIONS, AND PLANNING

522 30 44 00	Advertising
522 30 45 00	Rentals/Leases
522 30 46 00	Insurance
522 30 48 10	Portable Equipment Repairs
522 30 49 02	Registration/Tuition
522 30 49 04	Printing
522 30 49 06	Newsletter Publication
522 30 49 99	Other Services and Charges
522 35 28 90	Uniforms
522 35 31 01	MYN Course
522 35 31 02	CERT Course
522 35 31 04	Education Pub Events
522 35 31 05	New Program Devlp
522 35 31 06	EOC Supplies
522 35 31 07	Interagency Emerg Plan
522 35 31 08	AmTrack Drill
522 35 32 01	Gasoline
522 35 35 99	Small Tools/Equip Other
522 35 41 10	Advertising
522 35 42 01	Phone Charges
522 35 42 02	EOC Communications
522 35 43 01	Meals
522 35 43 02	Lodging
522 35 43 03	Travel/Mileage
522 35 49 01	Prof Organization Dues
522 35 49 02	Registration/Tuition
522 35 49 04	Printing EOP/EOC
522 35 49 06	Newsletter/Publications
522 35 49 99	Other Services and Charges
522 40 11 35	Vol Firefighter Trng. Stipend
522 40 12 00	Overtime Supp Trng
522 40 12 02	Overtime - Cadet Program
522 40 12 03	Overtime - Recruit Academy
522 40 12 04	Overtime - FF II Grant Project
522 40 13 00	Firefighter Sup Training Wages
522 40 21 35	Volunteer Firefighter Training Stipend Benefits
522 40 22 00	Overtime Supp Training Benefits
522 40 22 01	L&I Admin Capt - Training
522 40 22 02	Cadet Program OT Benefits
522 40 22 03	Recruit Academy OT Benefits

BUDGET MANAGEMENT, COMMUNICATIONS, AND PLANNING

522 40 22 04	FF II Grant Project OT Benefits
522 40 23 00	FF Supp Training Benefits
522 40 31 02	Operational Supplies
522 40 31 03	Books and Publications
522 40 31 99	Other Supplies
522 40 32 01	Gasoline
522 40 32 03	Propane Prop
522 40 35 01	Live Fire Prop
522 40 35 99	Small Tools/Equip Other
522 40 41 10	Instructors
522 40 41 11	Recruit Academy
522 40 41 12	Fire Control - Professional Services
522 40 41 15	FF II Trng. Grant Project
522 40 41 99	Professional Other
522 40 43 01	Meals
522 40 43 02	Lodging
522 40 43 03	Travel/Mileage
522 40 48 10	Portable Equipment Repairs
522 40 48 20	Misc. Repairs/Maint
522 40 49 01	Professional Organization Dues
522 40 49 02	Registration and Tuition
522 40 49 04	Printing Services
522 40 49 05	College Reimbursement
522 40 49 06	SCBA Testing Certification
522 50 10 00	Mechanic Wages
522 50 11 00	Mechanic OT Wages
522 50 20 00	Mechanic- Personnel Benefits
522 50 21 00	Mechanics OT Benefits
522 50 22 42	L & I Lead Mechanic
522 50 28 42	Uniforms Shop
522 50 31 03	Books and Publications
522 50 31 04	Special Vehicle Parts
522 50 31 05	Mechanic's Tool Allowance
522 50 31 06	Shop Expendibles
522 50 31 07	Outside Service B&O Tax
522 50 31 99	Other Oper. Supplies
522 50 32 01	Gasoline
522 50 32 02	Diesel
522 50 32 10	Oils/Lubricants
522 50 32 99	Fuel Other

BUDGET MANAGEMENT, COMMUNICATIONS, AND PLANNING

522 50 34 00	Items Purchased for Resale
522 50 35 99	Small Tools/Equip Other
522 50 41 99	Professional Other
522 50 42 08	Freight
522 50 43 01	Meals
522 50 43 02	Lodging
522 50 43 03	Transportation/Mileage
522 50 43 99	Travel/Other
522 50 45 99	Rental/Leases Other
522 50 46 00	Insurance - District Vehicles/Apparatus
522 50 48 01	AP100 Support
522 50 48 02	AP101 97 Expedition
522 50 48 03	AP102 92 Ford Van
522 50 48 04	AP104 93 Ford Pick Up
522 50 48 05	AP107 97 Crown Vic
522 50 48 06	AP108 2000 Expedition
522 50 48 07	AP109 2002 Ford Pick Up
522 50 48 08	AP110 2005 Ford Van
522 50 48 09	AP111 2006 Expedition
522 50 48 10	AP112 2006 Expedition
522 50 48 11	AP211 98 Pierce Resp
522 50 48 12	AP411 95 H&W Tender
522 50 48 13	AP514 96 Apex Boat
522 50 48 14	AP216 Pierce Saber
522 50 48 15	AP215 89 Darley
522 50 48 16	AP312
522 50 48 17	AP316 2003 Ford Amb
522 50 48 18	AP317 2006 Horton
522 50 48 19	AP515 05 Bull Forg Boat
522 50 48 20	AP212 97 Pierce Resp
522 50 48 21	AP413 82 Mack Tender
522 50 48 22	AP313 Road Rescue
522 50 48 23	AP614 2000 International
522 50 48 24	AP214 Pierce Resp
522 50 48 25	AP412 88 Intern Tender
522 50 48 26	AP314 Braun Rescue
522 50 48 27	AP217 Kenworth
522 50 48 28	AP415 83 International
522 50 48 29	AP315 95 Road Rescue
522 50 48 30	AP318 07 Horton Amb

BUDGET MANAGEMENT, COMMUNICATIONS, AND PLANNING

522 50 48 31	AP218 07 HME Engine
522 50 48 32	AP516 North River Boat
522 50 48 33	AP916 SAR Trailer
522 50 48 34	Command 99/101 Repair
522 50 48 35	AP113 Ford Focus
522 50 48 36	AP114 Ford Escape
522 50 48 37	AP115 Ford Escape
522 50 48 38	AP319 2010 Braun Ambulance
522 50 48 39	AP416 09 Tender
522 50 48 45	Apparatus Emergency Supplies
522 50 48 50	Portable Equipment
522 50 48 52	AP812 Generator
522 50 48 53	AP813 Generator
522 50 48 54	AP814 Generator
522 50 48 55	AP815 S1-5 Generator
522 50 48 60	Misc Repairs/Maint
522 50 49 01	Professional Organization Dues
522 50 49 02	Registration and Tuition
522 50 49 03	Laundry Service
522 50 49 99	Other Services and Charges
522 55 28 02	Uniforms-Facilities Maint Tech
522 55 31 02	Operational Supplies
522 55 31 03	Books and Publications
522 55 31 16	Misc Supplies Station 1-1
522 55 31 26	Misc Supplies Station 1-2
522 55 31 28	Bottled Water Station 1-2
522 55 31 36	Misc Supplies Station 1-3
522 55 31 38	Bottled Water Station 1-3
522 55 31 46	Misc Supplies Station 1-4
522 55 31 56	Misc Supplies Station 1-5
522 55 31 58	Bottled Water Station 1-5
522 55 31 78	Commons Bottled Water
522 55 31 99	Other Oper. Supplies
522 55 32 01	Gasoline
522 55 32 02	Diesel
522 55 35 99	Small Tools and Equip
522 55 41 99	Other Professional
522 55 45 99	Rentals/Leases Other
522 55 46 00	Insurance Buildings
522 55 47 03	Station Septic Systems

BUDGET MANAGEMENT, COMMUNICATIONS, AND PLANNING

522 55 47 12	Electricity - Station 1-1
522 55 47 13	Propane - Station 1-1
522 55 47 14	Water/Sewer - Station 1-1
522 55 47 15	Garbage Service S1-1
522 55 47 16	Telephone - Station 1-1
522 55 47 22	Electricity - Station 1-2
522 55 47 23	Propane - Station 1-2
522 55 47 24	Water/Sewer Station 1-2
522 55 47 25	Garbage - Station 1-2
522 55 47 26	Telephone - Station 1-2
522 55 47 28	S1-5 Security System
522 55 47 32	Electricity - Station 1-3
522 55 47 33	Propane - Shop
522 55 47 34	Water/Sewer - Station 1-3
522 55 47 35	Garbage - Station 1-3
522 55 47 36	Telephone - Station 1-3
522 55 47 37	Natural Gas - Station 1-3
522 55 47 42	Electricity - Station 1-4
522 55 47 43	Propane - Station 1-4
522 55 47 44	Water/Sewer - Station 1-4
522 55 47 45	Garbage Service S1-4
522 55 47 46	Telephone - Station 1-4
522 55 47 52	Electricity - Station 1-5
522 55 47 53	Propane - Station 1-5
522 55 47 54	Water/Sewer Station 1-5
522 55 47 55	Garbage Service S1-5
522 55 47 56	Telephone - Station 1-5
522 55 47 61	Rental House Repair Upkeep
522 55 47 62	Electricity - SW Camano Prpty
522 55 47 64	Admin Office Water Service
522 55 47 65	Water Sewer SW Camano Property
522 55 47 72	Admin Electricity
522 55 47 73	Admin Natural Gas
522 55 47 74	Admin Office Propane
522 55 47 75	Admin Office Garbage
522 55 47 76	Admin Telephone
522 55 48 02	Repair/Maint - SCBA Compressor
522 55 48 03	District Lawn Care Equip
522 55 48 05	Fire Extinguisher Maint/Repair
522 55 48 08	Repair/Maint - Shop

BUDGET MANAGEMENT, COMMUNICATIONS, AND PLANNING

522 55 48 09	Other - Shop
522 55 48 10	Admin Expenses
522 55 48 11	Repair/Upkeep - Station 1-1
522 55 48 12	Custodial Svcs - Station 1-1
522 55 48 15	Admin Office Asphalt Repair
522 55 48 16	Exhaust System Shop
522 55 48 19	Other - Staiton 1-1
522 55 48 21	Repair/Upkeep - Station 1-2
522 55 48 24	Alarm Syst Mont S1-2
522 55 48 29	Other - Station 1-2
522 55 48 31	Repair/Upkeep - Station 1-3
522 55 48 39	Station 1-3 Other
522 55 48 41	Station 1-4 Repair & Upkeep
522 55 48 42	Station 1-4 Custodial Svcs.
522 55 48 43	Grounds Maint Station 1-4
522 55 48 44	Alarm Syst S1-4
522 55 48 45	S1-4 Lots Upkeep
522 55 48 49	Station 1-4 Other
522 55 48 51	Station 1-5 Repair & Upkeep
522 55 48 52	Station 1-5 Custodial Svcs.
522 55 48 53	Grounds Maint Station 1-5
522 55 48 54	Alarm Syst S1-5
522 55 48 59	Station 1-5 Other
522 55 48 61	Upkeep Admin Office
522 55 48 62	Custodial Svs Admin Office
522 55 48 63	Grounds Maint Admin Office
522 55 48 69	Other Admin Office
522 55 48 70	Alarm Syst Mont Admin
522 55 49 03	Laundry Service
522 55 49 99	Other Services and Charges
526 10 10 00	EMS Administration
526 10 20 00	EMS Admin Benefits
526 20 10 00	EMS/FF MEDIC Wages
526 20 10 03	Working Out Of Class Wages
526 20 10 09	EMS Firefighters Asst Grant
526 20 11 01	EMS/FF MEDIC Overtime
526 20 11 02	EMS Overtime Trng.
526 20 11 03	EMS WOC OT Wages
526 20 11 36	Pager Duty Shift
526 20 12 00	Volunteer FF EMS

BUDGET MANAGEMENT, COMMUNICATIONS, AND PLANNING

526 20 12 01	EMS Vol Officer Wages
526 20 14 00	EMS Part-Time Wages
526 20 20 00	EMS FF/Medics - Personnel Benefits
526 20 20 03	WOC Benefits
526 20 20 09	EMS Firefighter Asst Grant Benefits
526 20 21 01	EMS/FF Medic OT Personnel Benefits
526 20 21 02	EMS OT Training Benefits
526 20 21 03	EMS WOC OT Wages Benefits
526 20 22 00	Volunteer FF EMS Benefits
526 20 22 01	EMS Vol Officer Benefits
526 20 24 00	EMS Part-Time Benefits
526 20 27 00	Unemployment Comp.
526 20 28 01	Uniforms Ass't Chief/ MSO
526 20 28 12	Uniforms FF/Medics, PT And Vol
526 20 28 35	Vol Uniforms - EMS
526 20 29 01	Fitness Program
526 20 29 02	Initial Physicals
526 20 29 03	Immunizations
526 20 29 04	TB Testing
526 20 29 05	Hearing Tests
526 20 29 06	Substance Abuse Testing
526 20 29 07	Vision - Lenses
526 20 29 08	Safety Program
526 20 29 09	Psychological Evaluations
526 20 29 10	Infection Control
526 20 31 02	Disposable Med Supplies
526 20 31 03	Books and Publications
526 20 31 05	Pharmaceuticals
526 20 31 06	Oxygen
526 20 31 07	Transport Fee Refunds
526 20 31 08	Amb Billing Operational Supp
526 20 31 99	Oper Supplies Other
526 20 32 01	Gasoline
526 20 32 02	Gasoline/Diesel
526 20 32 99	Fuel Other
526 20 34 00	Items Purchased for Resale
526 20 35 01	Pt Monitoring Equip
526 20 35 02	Imobilization Equipment
526 20 35 03	ALS Instruments
526 20 35 99	Small Tools & Eqiup Other

BUDGET MANAGEMENT, COMMUNICATIONS, AND PLANNING

526 20 41 01	District Mapping
526 20 41 02	Medical Program Director
526 20 41 03	Third Party Billing
526 20 41 04	Equipment Testing
526 20 41 05	Transport fees B&O Tax
526 20 41 99	Professional Svc Other
526 20 43 01	Meals
526 20 43 02	Lodging
526 20 43 03	Mileage
526 20 43 99	Travel Other
526 20 44 00	Advertising
526 20 45 00	Rentals/Leases
526 20 48 81	EMS Equip Repair
526 20 48 99	EMS Equip Other
526 20 49 01	Prof Organization Dues
526 20 49 02	Registration/Tuition
526 20 49 04	Billing Software
526 20 49 99	Other Services and Charges
526 40 12 00	Vol Firefighter EMS Wages
526 40 13 00	Vol EMS Training
526 40 13 01	EMS Training OT
526 40 13 02	Instructors Wages
526 40 22 00	Ambulance, Rescue And Emergency Aid -
526 40 23 00	Ambulance, Rescue And Emergency Aid -
526 40 23 01	Med/Den Ins Ass't Chief Train
526 40 27 00	Unemployment Comp
526 40 29 01	Physical Fitness
526 40 31 03	Books and Publications
526 40 31 05	CPR Materials
526 40 31 99	Operational Supplies Other
526 40 32 01	Gasoline
526 40 35 99	Small Tools and Equip Other
526 40 41 10	Instructors
526 40 41 16	Initial EMT Training
526 40 41 17	CPR Instructors
526 40 41 19	MCI Training
526 40 41 20	EMS Online
526 40 41 99	Other Professional
526 40 43 01	Meals
526 40 43 02	Lodging

BUDGET MANAGEMENT, COMMUNICATIONS, AND PLANNING

526 40 43 03	Transportation/Mileage
526 40 48 10	Portable Equip Repairs
526 40 48 20	Misc Repairs/Maint
526 40 49 01	Prof Organization Dues
526 40 49 02	Registration and Tuition
526 40 49 99	Other Svcs and Charges
526 80 31 05	Protective Clothing/Equip Tech
526 80 31 06	Protective Clothng/equip Water
526 80 31 07	Protec Cloth/equip Wild Land
526 80 31 08	Equipment - Wildland
526 80 31 99	Oper. Supplies Other
526 80 32 01	Gasoline
526 80 35 01	HAZMAT Equip
526 80 35 99	Small Tools and Equip Other
526 80 49 03	Laundry Service
526 80 49 99	Other Services and Charges
526 85 12 00	Overtime - High Angle Rescue
526 85 13 00	Overtime - Marine Rescue
526 85 14 00	Overtime - Vehicle Rescue
526 85 15 00	Overtime - Wildland
526 85 23 00	Marine Rescue OT Benefits
526 85 31 03	Books and Publications
526 85 31 99	Opers Supplies Other
526 85 32 01	Gasoline
526 85 32 02	Diesel
526 85 35 99	Small Tools & Equip Other
526 85 39 01	Boat Trailer
526 85 41 03	Transportation/Mileage
526 85 41 10	High Angle Intial/Ongoing Trng
526 85 41 11	Marine Intial/Ongoing Trng
526 85 41 12	Vehicle Intial/Ongoing Trng
526 85 41 13	Wildland Intial/Ongoing Trng
526 85 41 14	HazMat Intial/Ongoing Trng
526 85 41 15	Sno Co Tech Int/Ongoing Trng
526 85 41 16	Sno Co Tech Rescue CE Trng
526 85 43 01	Meals
526 85 43 02	Lodging
526 85 48 10	Portable Equipment
528 10 31 01	Computer Software
528 10 31 02	Computer Replacement

BUDGET MANAGEMENT, COMMUNICATIONS, AND PLANNING

528 10 31 03	Cell Phone Equip
528 10 31 04	Radio Batteries
528 10 35 01	IT Hardware
528 10 35 02	Pager replacement
528 10 41 01	Computer Consultant
528 10 41 02	Software Consultant
528 10 41 03	Software Support
528 10 42 01	Cell Phone Service
528 10 42 02	Internet Service Provider
528 10 42 03	Web Site Management
528 10 42 04	Dispatch Fees
528 10 42 05	Pager Fees
528 10 42 06	Air Cards
528 10 42 07	ISP Address
528 10 42 08	Tele Staff Charges
528 10 42 09	Patient Data Collection System
528 10 42 99	Communications Other
528 10 48 01	Dispatch System Repairs
528 10 48 02	Pager Repairs
528 10 48 04	Radio Repairs
528 10 48 05	Portable Equip Repairs
589 99 99 99	Employee Deduction Clearing
597 00 00 03	Transfer To Capital Fund
597 00 00 06	Transfer To Medical Expense Fund
636 00 00 00	Ins Prem and Recoveries

Appendix B**2013 Chart of Accounts**

BARS Account Number	BARS Account Title
308 80 00 01	Estimated Beginning Balance
311 10 00 00	Tax Revenue - Current Year FIRE
311 10 00 01	Tax Revenue - Current Year EMS
311 10 10 00	Delinquent Tax Rev.
317 20 00 00	Leashold Excise Tax
317 40 00 00	Private Timber Harvest Tax
334 04 90 00	WA Dept of Health
341 70 00 01	Sale Of Equipment
342 20 12 00	Emergency Manager
342 21 10 00	FireService/School Dist
342 21 20 01	Citizen CPR & First Aid Trng
342 21 20 02	EMT Course
342 21 20 03	Recruit Academy
342 21 20 04	Training Prop Fees
342 21 20 05	Instructor Reimbursement
342 21 20 06	Outside Class Revenue
342 21 20 07	High School Cadet Program
342 21 20 08	High School Cadet Program Supplies
342 50 12 00	EM Coordinator Wage Reimb
342 60 00 00	Ambulance Transport Fees
344 30 00 00	Apparatus Repair Service
361 11 00 00	Expense Fund Investment Interest
361 40 10 01	Interest Earned On Sale Madrona Station
361 40 10 04	Interest Earned On School House Sale
362 40 00 00	Rents (Short Term)
367 11 00 00	Pvt. Gifts Pledges, Grants
369 90 00 00	Miscellaneous Income
386 20 06 06	Shop Labor Tax Collected
389 00 00 09	Deposit Of Direct Deposit Fees
389 00 01 00	Refunds/Canceled Warrts NonRev
389 00 01 01	BFVFF Reimb
389 90 01 00	Uniform Reimbursement
389 90 02 00	Shop Parts for Resale
389 90 03 00	Oil & Lube Reimb.
389 90 08 00	Firefighter Academy Reimb.

BUDGET MANAGEMENT, COMMUNICATIONS, AND PLANNING

390 00 04 04	Transfer Into Expense From Capital
395 10 00 00	Rents (Long Term)
395 10 50 03	Sale Of Madrona Fire Principle
395 10 50 04	Sale Of School House Principle
397 00 00 44	Transfer Into Expense From Capital
397 00 00 67	Transfers Into Expense From Healthcare Fund
398 00 00 01	Refunds/Cancl'd Warrant/Non Revenue
398 90 05 00	Insurance Claims Reimbursement
522 10 10 00	Adminstrative Wages
522 10 10 11	Commissioner - Reg. Mtgs.
522 10 20 00	Admin Personnel Benefits
522 10 20 11	Commissioner - Benefits
522 10 27 00	Unemployment Comp.
522 10 28 01	Uniforms - Admin
522 10 31 01	Office Supplies
522 10 31 02	Operational Supplies
522 10 31 03	Books and Publications
522 10 35 01	Office Equipment
522 10 35 02	Computer Software
522 10 35 03	Computer Replacement
522 10 35 04	Cell Phone Equip.
522 10 35 05	IT Hardware
522 10 41 01	Criminal Background Checks
522 10 41 03	Bi-Annual Audit
522 10 41 04	Consultant Services
522 10 41 05	Legal Counsel
522 10 41 06	Computer Consultant
522 10 41 07	District Mapping
522 10 41 08	Software Support
522 10 41 99	Other Professional Services
522 10 42 01	Postage
522 10 42 03	Cell Phone Service
522 10 42 04	Internet Service Provider
522 10 42 07	ISP Address
522 10 42 08	Freight
522 10 43 00	Administration Travel
522 10 43 01	Commissioners Travel
522 10 44 00	Advertising
522 10 45 01	Office/S1-2 Copy Machine
522 10 46 00	District Insurance

BUDGET MANAGEMENT, COMMUNICATIONS, AND PLANNING

522 10 48 10	Portable Equip. Repair/Maint
522 10 49 01	Professional Organization Dues
522 10 49 02	Registration/Tuition
522 10 49 04	Printing Service
522 10 49 05	Volunteer Recognition
522 10 49 07	Leashold Excise Tax
522 10 49 91	Investment Fees Expense
522 10 49 99	Other Services and Charges
522 10 51 00	Election Charges
522 20 10 00	Suppression Wages
522 20 10 01	Suppression OT Wages
522 20 10 02	Suppression WOC Wage Differential
522 20 10 03	Suppression WOC OT Wage Differential
522 20 11 00	Suppression Part-Time Wages
522 20 12 00	Suppression Vol. Wages
522 20 12 01	Suppression Vol. Officer Wages
522 20 20 00	Suppression Benefits
522 20 20 01	Suppression OT Benefits
522 20 20 02	Suppression WOC Benefit Differential
522 20 20 03	Suppression WOC OT Benefit Differential
522 20 21 00	Suppression Part-Time Benefits
522 20 22 00	Suppression Vol. Benefits
522 20 22 01	Suppression Vol. Officer Benefits
522 20 27 00	Unemployment Comp.
522 20 28 12	Uniforms Suppression
522 20 29 01	Physical Fitness Program
522 20 29 02	Initial Medical Physicals
522 20 29 03	Immunizations
522 20 29 04	TB Testing
522 20 29 05	Hearing Tests/Conservation
522 20 29 06	Substance Abuse Testing
522 20 29 07	Vision Lenses
522 20 29 08	Safety Program
522 20 29 09	Psychological Evaluations
522 20 29 98	EAP
522 20 31 02	Operational Supplies
522 20 31 03	Books and Publications
522 20 31 99	Other Supplies
522 20 35 01	Hose Testing Supplies
522 20 35 02	Hose - Grant Match

BUDGET MANAGEMENT, COMMUNICATIONS, AND PLANNING

522 20 35 03	PPE Improvments
522 20 35 04	SCBA Masks
522 20 35 05	Pager Replacement
522 20 35 06	Radio Batteries
522 20 35 07	Radio Replacement
522 20 35 99	Small Tools and Equipment
522 20 41 01	District Mapping
522 20 41 02	SCBA Testing/Maint
522 20 41 03	Honor Guard Supplies
522 20 42 01	Dispatch Fees
522 20 42 02	Pager Fees
522 20 42 08	Freight/Postage For Repairs
522 20 43 01	Meals
522 20 43 02	Lodging
522 20 43 03	Travel/Mileage
522 20 48 00	Pager Repairs
522 20 48 01	Radio Repairs
522 20 48 05	PPE Repair and Maintenance
522 20 48 06	Fire Extinguisher Maint/Repair
522 20 49 99	Other Services and Charges
522 26 10 00	EMS Wages
522 26 10 01	EMS OT Wages
522 26 11 02	EMS Overtime Trng.
522 26 12 00	EMS Vol. Wages
522 26 12 01	EMS Vol. Officer Wages
522 26 20 00	EMS Benefits
522 26 20 01	EMS OT Benefits
522 26 22 00	EMS Vol. Benefits
522 26 22 01	EMS Vol. Officer Benefits
522 26 31 02	Disposable Med Supplies
522 26 31 03	Books and Publications
522 26 31 05	Pharmaceuticals
522 26 31 06	Oxygen
522 26 31 07	Ambulance Transport Fee Refunds
522 26 32 02	Gasoline/Diesel
522 26 35 01	Pt Monitoring Equip
522 26 35 02	Imobilization Equipment
522 26 35 03	ALS Instruments
522 26 35 99	Small Tools & Equip Other
522 26 41 02	Medical Program Director

BUDGET MANAGEMENT, COMMUNICATIONS, AND PLANNING

522 26 41 03	Third Party Billing
522 26 41 04	Equipment Testing
522 26 41 05	Transport fees B&O Tax
522 26 41 10	Infection Control
522 26 48 81	EMS Equip Repair
522 26 49 01	Prof Organization Dues
522 26 49 99	Other Services and Charges
522 26 52 99	Oper Supplies Other
522 28 12 01	Overtime - High Angle Rescue
522 28 12 02	Overtime - Marine Rescue
522 28 12 03	Overtime - Wildland
522 28 31 02	Books and Publications
522 28 31 05	Protective Clothing/Equip Tech
522 28 31 06	Protective Clothng/equip Water
522 28 31 07	Protec Cloth/equip Wild Land
522 28 31 08	Equipment - Wildland
522 28 31 99	Oper. Supplies Technical Rescue
522 28 35 01	HAZMAT Equip
522 28 35 99	Small Tools And Equip Technical Rescue
522 28 41 01	Special Rescue Profession Svcs
522 30 31 01	Public Education Supplies
522 30 42 01	Newsletter Publication
522 41 12 01	Cadet Program Outside Instructor
522 41 12 02	Cadet Program OT
522 41 12 03	Cadet Program Supplies
522 41 22 02	Cadet Program OT Benefits
522 45 11 35	Vol Firefighter Trng. Stipend
522 45 12 00	Overtime Supp Trng
522 45 12 03	Overtime - Recruit Academy
522 45 12 05	High Angle Intial/Ongoing Trng
522 45 12 06	Marine Intial/Ongoing Trng
522 45 12 07	Wildland Intial/Ongoing Trng
522 45 12 08	HazMat Intial/Ongoing Trng
522 45 21 35	Volunteer Firefighter Benefits
522 45 22 00	OT Training Benefits
522 45 31 02	Operational Supplies
522 45 31 03	Books and Publications
522 45 32 03	Propane Prop
522 45 35 01	Live Fire Prop
522 45 35 99	Small Tools/Equip

BUDGET MANAGEMENT, COMMUNICATIONS, AND PLANNING

522 45 41 10	Instructors
522 45 41 11	Recruit Academy
522 45 41 12	Initial EMT Training
522 45 41 13	EMS Online
522 45 43 03	Travel
522 45 48 10	Portable Equipment Repairs
522 45 49 01	Professional Organization Dues
522 45 49 02	Registration and Tuition
522 55 31 02	Operational Supplies
522 55 31 16	Misc Supplies Station 1-1
522 55 31 26	Misc Supplies Station 1-2
522 55 31 36	Misc Supplies Station 1-3
522 55 31 46	Misc Supplies Station 1-4
522 55 31 56	Misc Supplies Station 1-5
522 55 31 58	Bottled Water Station 1-5
522 55 35 99	Small Tools and Equip
522 55 45 99	Rentals/Leases Other
522 55 47 03	Station Septic Systems
522 55 47 12	Electricity - Station 1-1
522 55 47 13	Propane - Station 1-1
522 55 47 14	Water/Sewer - Station 1-1
522 55 47 15	Garbage Service S1-1
522 55 47 16	Telephone - Station 1-1
522 55 47 22	Electricity - Station 1-2
522 55 47 23	Propane - Station 1-2
522 55 47 24	Water/Sewer Station 1-2
522 55 47 25	Garbage - Station 1-2
522 55 47 26	Telephone - Station 1-2
522 55 47 28	S1-5 Security System
522 55 47 32	Electricity - Station 1-3
522 55 47 33	Propane - Shop
522 55 47 34	Water/Sewer - Station 1-3
522 55 47 35	Garbage - Station 1-3
522 55 47 36	Telephone - Station 1-3
522 55 47 37	Natural Gas - Station 1-3
522 55 47 42	Electricity - Station 1-4
522 55 47 43	Propane - Station 1-4
522 55 47 44	Water/Sewer - Station 1-4
522 55 47 45	Garbage Service S1-4
522 55 47 46	Telephone - Station 1-4

BUDGET MANAGEMENT, COMMUNICATIONS, AND PLANNING

522 55 47 52	Electricity - Station 1-5
522 55 47 53	Propane - Station 1-5
522 55 47 54	Water/Sewer Station 1-5
522 55 47 55	Garbage Service S1-5
522 55 47 56	Telephone - Station 1-5
522 55 47 61	Rental House Repair Upkeep
522 55 47 62	Electricity - SW Camano Prpty
522 55 47 64	Admin Office Water Sevice
522 55 47 65	Water Sewer SW Camano Property
522 55 47 72	Admin Electricity
522 55 47 73	Admin Natural Gas
522 55 47 74	Admin Office Propane
522 55 47 75	Admin Office Garbage
522 55 47 76	Admin Telephone
522 55 48 02	Repair/Maint - SCBA Compressor
522 55 48 03	District Lawn Care Equip
522 55 48 05	Fire Extinguisher Maint/Repair
522 55 48 08	Repair/Maint - Shop
522 55 48 09	Other - Shop
522 55 48 10	Admin Expenses
522 55 48 11	Repair/Upkeep - Station 1-1
522 55 48 12	Custodial Svcs - Station 1-1
522 55 48 19	Other - Staiton 1-1
522 55 48 21	Repair/Upkeep - Station 1-2
522 55 48 24	Alarm Syst Mont S1-2
522 55 48 29	Other - Station 1-2
522 55 48 31	Repair/Upkeep - Station 1-3
522 55 48 38	Alarm Syst S1-3
522 55 48 39	Station 1-3 Other
522 55 48 41	Station 1-4 Repair & Upkeep
522 55 48 42	Station 1-4 Custodial Svcs.
522 55 48 43	Grounds Maint Station 1-4
522 55 48 44	Alarm Syst S1-4
522 55 48 49	Station 1-4 Other
522 55 48 51	Station 1-5 Repair & Upkeep
522 55 48 52	Station 1-5 Custodial Svcs.
522 55 48 53	Grounds Maint Station 1-5
522 55 48 54	Alarm Syst S1-5
522 55 48 59	Station 1-5 Other
522 55 48 61	Upkeep Admin Office

BUDGET MANAGEMENT, COMMUNICATIONS, AND PLANNING

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522 55 48 62	Custodial Svs Admin Office
522 55 48 63	Grounds Maint Admin Office
522 55 48 69	Other Admin Office
522 55 48 70	Alarm Syst Mont Admin
522 55 49 99	Other Services and Charges
522 60 10 00	Mechanic Wages
522 60 11 00	Mechanic OT Wages
522 60 20 00	Mechanic- Personnel Benefits
522 60 21 00	Mechanic OT-Benefits
522 60 28 42	Uniforms Shop
522 60 31 03	Books and Publications
522 60 31 04	Special Vehicle Parts
522 60 31 05	Mechanic's Tool Allowance
522 60 31 06	Shop Expendibles
522 60 31 07	Outside Service B&O Tax
522 60 31 99	Oper. Supplies
522 60 32 10	Oils/Lubricants
522 60 34 00	Items Purchased for Resale
522 60 35 99	Small Tools/Equip Other
522 60 41 99	Professional Other
522 60 42 08	Freight
522 60 43 01	Meals
522 60 43 02	Lodging
522 60 43 03	Transportation/Mileage
522 60 45 99	Rental/Leases Other
522 60 48 01	AP100 Support
522 60 48 02	AP101 97 Expedition
522 60 48 03	AP102 92 Ford Van
522 60 48 04	AP104 93 Ford Pick Up
522 60 48 06	AP108 2000 Expedition
522 60 48 07	AP109 2002 Ford Pick Up
522 60 48 08	AP110 2005 Ford Van
522 60 48 09	AP111 2006 Expedition
522 60 48 10	AP112 2006 Expedition
522 60 48 11	AP211 98 Pierce Resp
522 60 48 12	AP411 95 H&W Tender
522 60 48 13	AP514 96 Apex Boat
522 60 48 14	AP216 Pierce Saber
522 60 48 15	AP215 89 Darley
522 60 48 16	AP312

BUDGET MANAGEMENT, COMMUNICATIONS, AND PLANNING

522 60 48 17	AP316 2003 Ford Amb
522 60 48 18	AP317 2006 Horton
522 60 48 19	AP515 05 Bull Forg Boat
522 60 48 20	AP212 97 Pierce Resp
522 60 48 22	AP313 Road Rescue
522 60 48 23	AP614 2000 International
522 60 48 24	AP214 Pierce Resp
522 60 48 25	AP412 88 Intern Tender
522 60 48 27	AP217 Kenworth
522 60 48 28	AP415 83 International
522 60 48 29	AP315 95 Road Rescue
522 60 48 30	AP318 07 Horton Amb
522 60 48 31	AP218 07 HME Engine
522 60 48 32	AP516 North River Boat
522 60 48 33	AP916 SAR Trailer
522 60 48 35	AP113 Ford Focus
522 60 48 36	AP114 Ford Escape
522 60 48 37	AP115 Ford Escape
522 60 48 38	AP319 2010 Braun Ambulance
522 60 48 39	AP416 09 Tender
522 60 48 45	Apparatus Emergency Supplies
522 60 48 50	Portable Equipment
522 60 48 52	AP812 Generator
522 60 48 53	AP813 Generator
522 60 48 54	AP814 Generator
522 60 48 55	AP815 S1-5 Generator
522 60 48 60	Repairs/Maint
522 60 49 01	Professional Organization Dues
522 60 49 02	Registration and Tuition
522 60 49 03	Laundry Service
522 60 49 99	Other Services and Charges
589 90 50 12	Other Non-Expenditures
589 99 99 99	Employee Deduction Clearing
597 00 00 03	Transfer Out Of Expense To Capital Fund
597 00 00 06	Transfer Out Of Expense To Healthcare
636 00 00 00	Ins Prem and Recoveries

Appendix C**2013 Budget Summary**Revenue Sub-Departments

308	Beginning Balances
310	Taxes
330	State Generated Revenues
340	Charges For Service
360	Investment Interest
380	Non Revenues
390	Other Revenues
397	Interfund Transfers

Expense Sub-Departments

101	Legislative Wages
150	Legislative Professional Development
201	Administration Wages
210	Administration Supplies
220	Administration Equipment
230	Administration IT & Communications
240	Administration Outside Services
250	Administration Professional Development
301	Suppression Career Wages
302	Suppression Volunteer Wages
303	Suppression Part-Time Wages
310	Suppression Supplies
320	Suppression Equipment
330	Suppression Communications
340	Suppression Wellness Fitness
401	EMS Career Wages
402	EMS Volunteer Wages
410	EMS Supplies
420	EMS Equipment
430	Fuel
440	EMS Outside Services
501	Training Career Wages
502	Training Volunteer Wages
503	Training Part-Time Wages
510	Training Supplies
520	Training Equipment
530	Training Outside Classes

540	Training Outside Services
610	Facilities Supplies
620	Facilities Equipment
630	Facilities Utilities
631	Facilities Utilities – Station 1
632	Facilities Utilities – Station 2
633	Facilities Utilities – Station 3
634	Facilities Utilities – Station 4
635	Facilities Utilities – Station 5
636	Facilities Utilities – Administration
701	Maintenance Wages
720	Maintenance Equipment
730	Maintenance Apparatus Repair
740	Maintenance Outside Services
750	Maintenance Professional Development
580	Non-Expenditures
597	Interfund Transfers