

# 2020

## OPERATING BUDGET



# King County

---

# Fire District 20

## Table of Contents

<b>District Governance</b> .....	2
<b>Operations</b> .....	3
<b>District Overview</b> .....	4
<b>Mission Statement</b> .....	6
<b>Budget Message – Fire Chief</b> .....	7
<b>Budget Summary</b> .....	8
<b>Revenue Summary</b> .....	9
<b>Expenditure Summary</b> .....	10
<b>Capital Expenditures Projection</b> .....	12
<b>Fund Balances</b> .....	13
<b>Debt and Liabilities</b> .....	14
<b>Budget Assumptions and Notes</b> .....	14-15

## Board of Fire Commissioners

Position 1 – Craig Buckton



Position 2 - Terry Miller



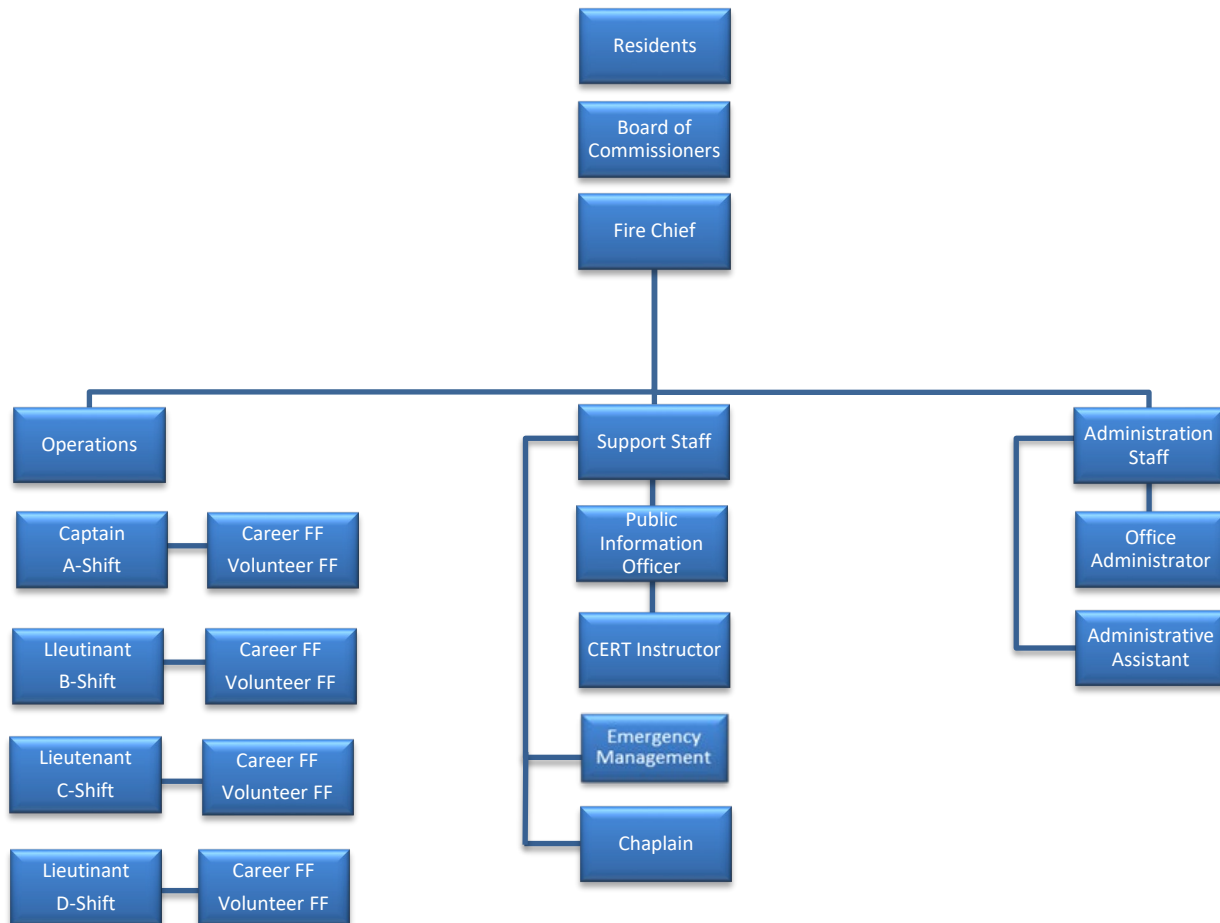
Position 3 - Cynthia Lamothe



## DISTRICT GOVERNANCE

A Board of Fire Commissioners, composed of three elected registered voters residing in the District, manages the affairs of the District. The Board of Fire Commissioners, members of the fire district and community groups work together to determine the best, most effective and efficient ways to provide emergency and safety services to our community.

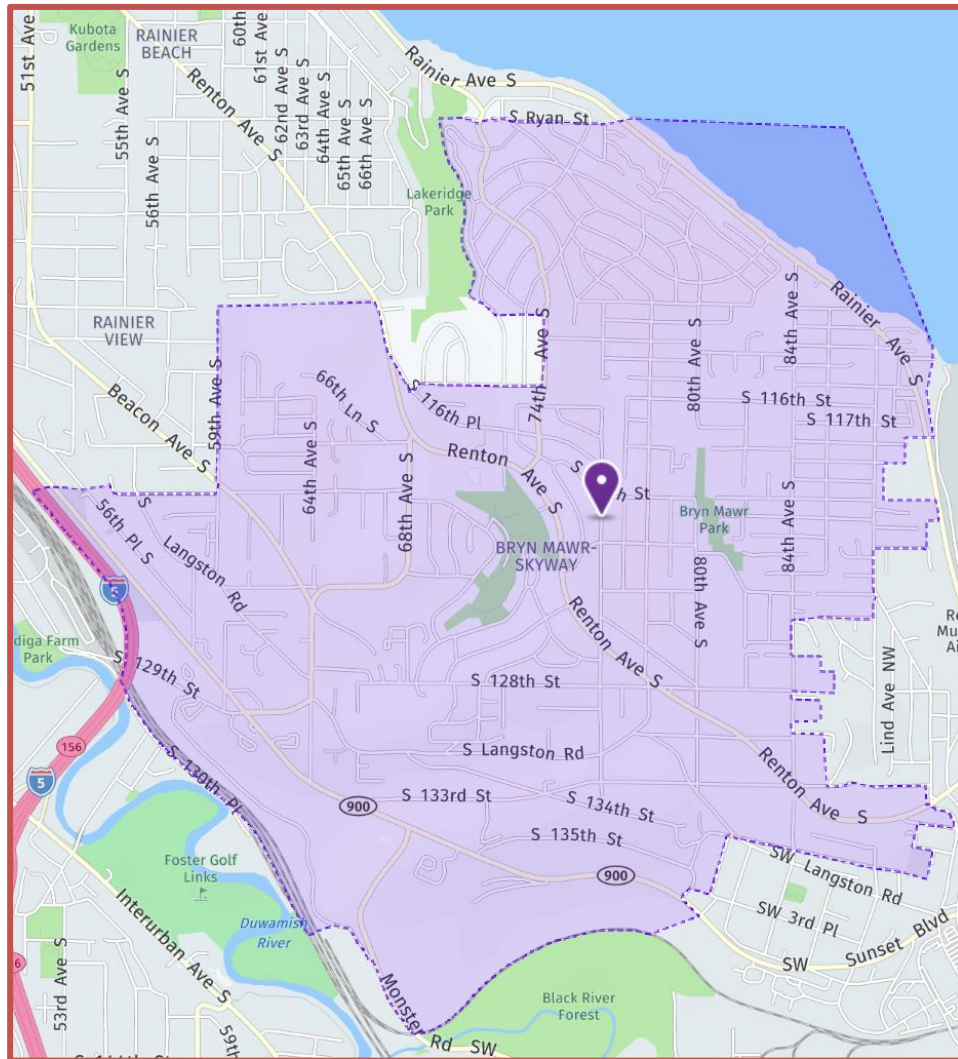
# Operations



The Fire District has six (6) full-time career Firefighters, twenty-five (25) Volunteer Firefighters, one (1) career Captain, three (3) career Lieutenants, a Fire Chief, two (2) office support personnel, a grant-funded Recruitment and Retention Coordinator; three (3) elected Commissioners; a part-time Public Information Officer (PIO), part-time Emergency Management Coordinator, part-time CERT instructor, and a Chaplain.

## DISTRICT OVERVIEW

King County Fire District 20 is a local government special purpose district that provides fire protection and emergency medical services to the public of approximately 16,000 residents in a three (3) square mile area of South King County (southeast of Seattle) and is supported primarily through property taxes. The District was incorporated in 1943 and operates under Chapter 52 RCW and other laws of the state of Washington applicable in the District.



# King County Fire District 20

## BUDGET



**JANUARY 1, 2020 – DECEMBER 31, 2020**

PREPARED BY

ERIC HICKS  
FIRE CHIEF

AGNES GOLDINGAY  
OFFICE ADMINISTRATOR OF FINANCE

BUDGET PACKET ASSISTANCE PROVIDED BY  
SHARON GREER  
ADMINISTRATIVE ASSISTANT

### **Contact Us**

King County Fire District 20  
12424 76<sup>th</sup> Ave S  
Seattle, WA 98178  
206-772-1430  
[admin@kcf20.org](mailto:admin@kcf20.org)  
[www.king20fire.org](http://www.king20fire.org)



### Mission Statement

We serve the needs of our community, with dignity and compassion, by professionally providing world class fire and life safety services.

## Budget Message

December 9, 2019

Members of the Board of Commissioners, Residents, and Staff of Fire District 20.

I am pleased to present the budget for our fire district for the fiscal year 2020. As a collaborative effort between the Board of Fire Commissioners, Administration, and our Operations staff, this budget will allow us to continue to address the wants and needs of the community we serve while maintaining a level of financial stability. In 2019 we accomplished several goals aimed at maintaining and improving our level of service.

- Updated Fiscal Policy
- Continued progress on critical facility improvement
- Hosted KCFD 20 Annual Health and Safety Fair
- Hired additional Firefighter to meet operational needs

In 2020 we will continue an emphasis on:

1. Safety
2. Personnel
3. Training
4. Facility maintenance
5. Equipment replacement
6. Updating and creating new SOG's

In closing, this is a balanced and responsible budget. It allows us to provide excellent service levels that our community deserves.

Eric Hicks, Fire Chief  
King County Fire District 20



# Budget Summary

<b>Revenues (REVISED 12/9/19)</b>	<b>2020 Budget</b>	<b>%</b>
Property Taxes (Real & Personal)	<b>2,602,284</b>	45.0%
Ground Emergency Medical Transportation (GEMT) Payment Program	<b>463,488</b>	8.0%
Fire/EMS Services - KCEMS Basic Life	209,313	3.6%
Ambulance Services	80,000	1.4%
Fire/EMS Services - KCEMS Mobile Integrated Healthcare	38,322	0.7%
Investment Interest; other interest	15,000	0.3%
Fire/EMS Services - KCEMS BLS QI & Training	7,716	0.1%
Fire/EMS Services - KCEMS BLS Core	7,378	0.1%
Contributions & Donations From Private Sources	5,100	0.1%
Fire/EMS Services - Renton School District	2,500	0.0%
State Grant (Prehospital Participation Grant)	1,200	0.0%
Central Region EMS And Trauma Care Council (CREMS)	690	0.0%
Property Taxes (AD Valorem Tax Refund)	(5,000)	-0.1%
<b>Sub Total</b>	<b>3,427,991</b>	<b>59.2%</b>

<b>Other Revenue Sources</b>		
Beginning Cash & Investments - Unreserved	736,667	12.7%
M&O Excess Levy	850,000	14.7%
M&O Excess Levy - Prior year carry over	222,377	3.8%
GEMT - Prior year carry over	479,497	8.3%
Revenue - SAFER Grant	70,816	1.2%
Other Nonrevenues (Rehab reimbursements)	1,800	0.0%
<b>Sub Total</b>	<b>2,361,156</b>	<b>40.8%</b>

**Total Revenue** **5,789,147** 100.0%

<b>Expenditures</b>		
Personnel	2,318,697	40.1%
Volunteer Program	189,500	3.3%
Facilities	106,200	1.8%
Training	74,500	1.3%
Operations	161,210	2.8%
Vehicle Maintenance	105,644	1.8%
Information Technology	32,200	0.6%
Uniforms and Protective Clothing	30,150	0.5%
Administrative & District-wide expenses	115,525	2.0%
<b>Sub Total</b>	<b>3,133,626</b>	<b>54.1%</b>

Ending Net Cash to Cover First Quarter Following Year	778,506	13.4%
GEMT - prior year carry over	479,497	8.3%
Capital Purchases	850,000	14.7%
Capital Purchases - 2018-2019 projects carry over	476,703	8.2%
SAFER Grant	70,816	1.2%
<b>Sub Total</b>	<b>2,655,521</b>	<b>45.9%</b>

**Total Expenditures** **5,789,147** 100.0%

## Revenue Summary

Total revenue for 2020 is projected to be \$4,277,991 (not including beginning fund balance, rehab reimbursements, carry over GEMT and carry over Excess Levy fund). Property taxes reflect 62% of this revenue.

Revenue from King County's EMS Basic Life levy is budgeted at \$209,313 which is unchanged from 2019.

Patient transport revenue is expected to increase toward the end of 2019. This is due to the recently approved transport fee increases in September. Transport revenues are expected to grow by 50% in 2020. The 2020 budget reflects the recent changes above.

The Ground Emergency Medical Transport (GEMT) program in 2019 provided additional unplanned revenue in the amount of \$479,497. This is a new revenue source that we took a conservative approach based on current and forecasted Medicaid transports.

Donations and school contributions per student are budgeted with few changes expected for 2020. A state pre-hospital participation grant of approximately \$1,200 is expected for 2020.

The 2020 budget includes \$1,800 in non-revenue for Rehab service supplies provided to other fire districts as part of our Zone 3 resource contribution. This money reimburses the District for our cost of the rehab supplies, but personnel costs are covered by King County Fire District 20 and not billed to our mutual aid partners. The cost of these supplies is included in the expenditures.

The year 2020 will begin with a carryover balance of approximately \$736,667 covering expenditures at the beginning of the year prior to the receipt of tax revenue in April and the amount previously earmarked for the balance of the rehab unit replacement scheduled for delivery in early 2020.

## **Expenditure Summary**

### **GENERAL FUND EXPENDITURES**

The \$3,983,626 operating budget (\$5,789,147 with Ending Fund Balance) supports basic operations of the District to provide fire protection, fire prevention, and emergency medical services. The 2020 budget includes fifteen (15) FTE paid positions: Fire Chief, Office Administrator of Finance, Administrative Assistant, Captain, three (3) Lieutenants, and eight (8) Firefighters, and, a grant-funded Recruitment and Retention Coordinator; three (3) elected Commissioners, a part-time Public Information Officer, a part-time Emergency Management Coordinator, a part-time CERT instructor, one Chaplain, and approximately twenty-five (25) Volunteer Firefighters.

#### **Salaries and Benefits**

The Collective Bargaining Agreement (CBA) effective Jan 1, 2019, allows for salary adjustments equal to 100% of August to August CPI which for 2020 is 3.2%. Medical and dental premiums remain unchanged in 2020 and through 2021. Per the CBA an annual firefighter specific physical examination is now available to all career firefighters resulting in potentially a \$7000 per year expense.

#### **Volunteer Program**

Changes to the Volunteer Program in 2019, will decrease slightly by \$23,169 or 11% that focused on standardizing our pre-employment requirements while increasing focus on training and fitness. The Volunteer Program has also been enhanced by federal grant funding specifically earmarked for recruitment and retention of volunteers.

#### **Operations**

The expenditures related to operations decreased by \$12,916 or 7%.

#### **Training**

Training costs for volunteers including the cooperative training academy with participating Zone 3 Fire Departments are accounted for in the Volunteer Program.

**Facilities**

The facilities budget has a slight increase of \$5,900 or 6% in 2020. Major facilities projects are reflected in the capital expenditures.

**Vehicles**

The maintenance budget has increased by \$644 or 0.6% in 2020. A deposit was made for the new Rehab Unit in 2019. The 'Capital Purchases-2018-219 projects carry over' amount will cover the remaining balance when the Rehab Unit is delivered in early 2020. The District continues to have an apparatus maintenance contract with Puget Sound Fire Authority in 2020.

**Information Technology**

The 2020 budget decreased \$7,900 or 20% in 2020.

**Uniforms and Protective Equipment**

Career firefighter uniforms and turn out gear remain unchanged in 2020.

**Capital Expenditures**

In 2020 every capital expenditure will be evaluated to ensure that it is moving the District forward in its stated goals. The amount budgeted for capital expenditures is \$850,000.

**2020 Projected****Capital Expenditures**

Apparatus	\$150,000	REHAB Unit (final payment)
	\$ 65,000	Additional Staff Vehicle
	\$ 4,000	Apparatus Improvements
Information Technology	\$ 20,000	Computer Upgrades
Machinery and Equipment – Facilities	\$ 150,000	Emergency Power Generator
	<b>\$389,000</b>	<b>Total</b>

## 2020 Projected

### Fund Balances

	<u>Estimated Beginning Balance</u>	<u>Estimated Ending Balance</u>
<b>General Fund</b>	\$ 736,667	\$ 984,474
<b>Petty Cash</b>	\$ 1,000	\$ 1,000
<b>Advanced Travel</b>	\$ 3,000	\$ 3,000
<b>Reserve Fund</b>	\$ 2,770,000	\$ 2,820,000
Encumbered	\$ 350,000	\$ 350,000
Unencumbered	\$ 2,420,000	\$ 2,470,000
<b>Total District Funds</b>	\$ 3,510,667	\$ 3,808,474

## Debt and Liabilities

### DEBT

King County Fire District 20 has no outstanding debt.

### LIABILITIES

The District has accrued leave (sick and vacation) liabilities for its employees. These liabilities are reported during the State Auditor's Office (SAO) Annual Report filing.

## Budget Assumptions and Notes

**Changes to budget:** The 2020 budget was adopted with preliminary tax revenue and assessed value numbers from King County. It is anticipated that the final numbers will not be available until December. As such, final tax revenue numbers will be different than the projected ones in the adopted budget.

The **August over August CPI was 3.2%**. All personnel costs were updated to reflect this change. Operations staff costs have been adjusted per the CBA.

**Insurance options:** Medical and Dental Insurance rates remain unchanged in 2020 and through 2021 after a 15% increase in 2019.

**Training:** Training costs increased \$5,000 or 7.2% due to an increase in Career Firefighters.

**Volunteer Program:** An emphasis is being placed on our volunteer program for 2020. The 2020 budget analysis specifically categorizes all expenses relevant to the recruitment, retention, and training of volunteers.

**Transports:** Transport fees increased via Resolution effective September 2019 which automatically increases revenue.

**Capital Purchases:** The balance of a new Air Van/Rehab unit in which a 50% down payment was made in 2019 is reflected in Capital Purchases – 2018 - 2019 projects carry over. Delivery is expected in early 2020.

**Personnel:** Personnel cost includes an increase in current staffing by two (2) full-time Career Firefighters at Probationary Firefighter salary with full benefits: Medical, Dental, LEOFF, in addition to salary employer costs (Social Security, Medicare, L&I). The new Firefighters' anticipated start timeframe is mid-January 2020. In addition, 4 step pay increases and 4 longevity pay increases were factored into personnel costs for 2020.

**Fiscal Policy and Glossary of Terms** is available on our website,  
<https://www.king20fire.org/document-center/>