



# King County Fire District 20

2021 ANNUAL BUDGET

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## Board of Fire Commissioners

Position 1 – Craig Buckton



Position 2 - Terry Miller



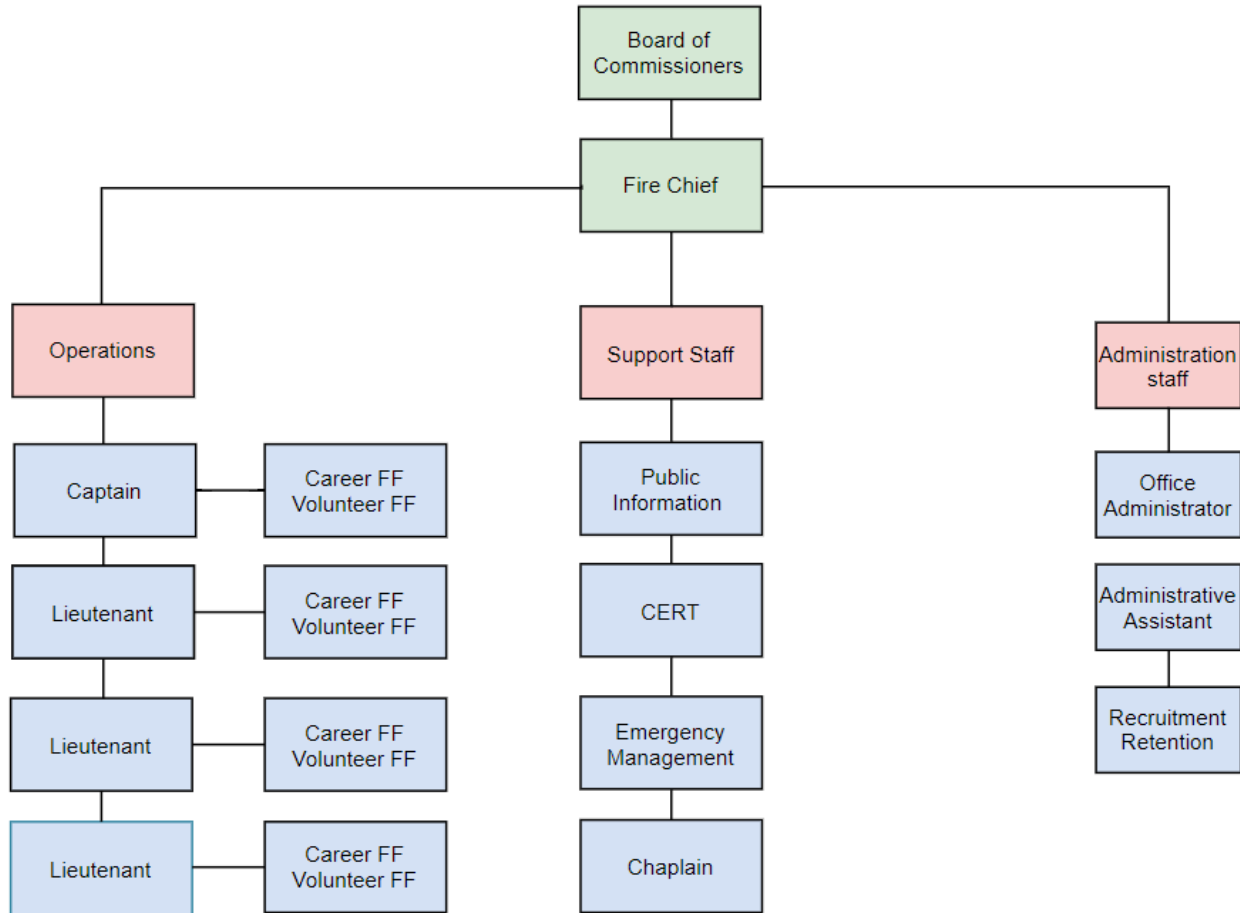
Position 3 - Cynthia Lamothe



## DISTRICT GOVERNANCE

A Board of Fire Commissioners, composed of three (3) 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.

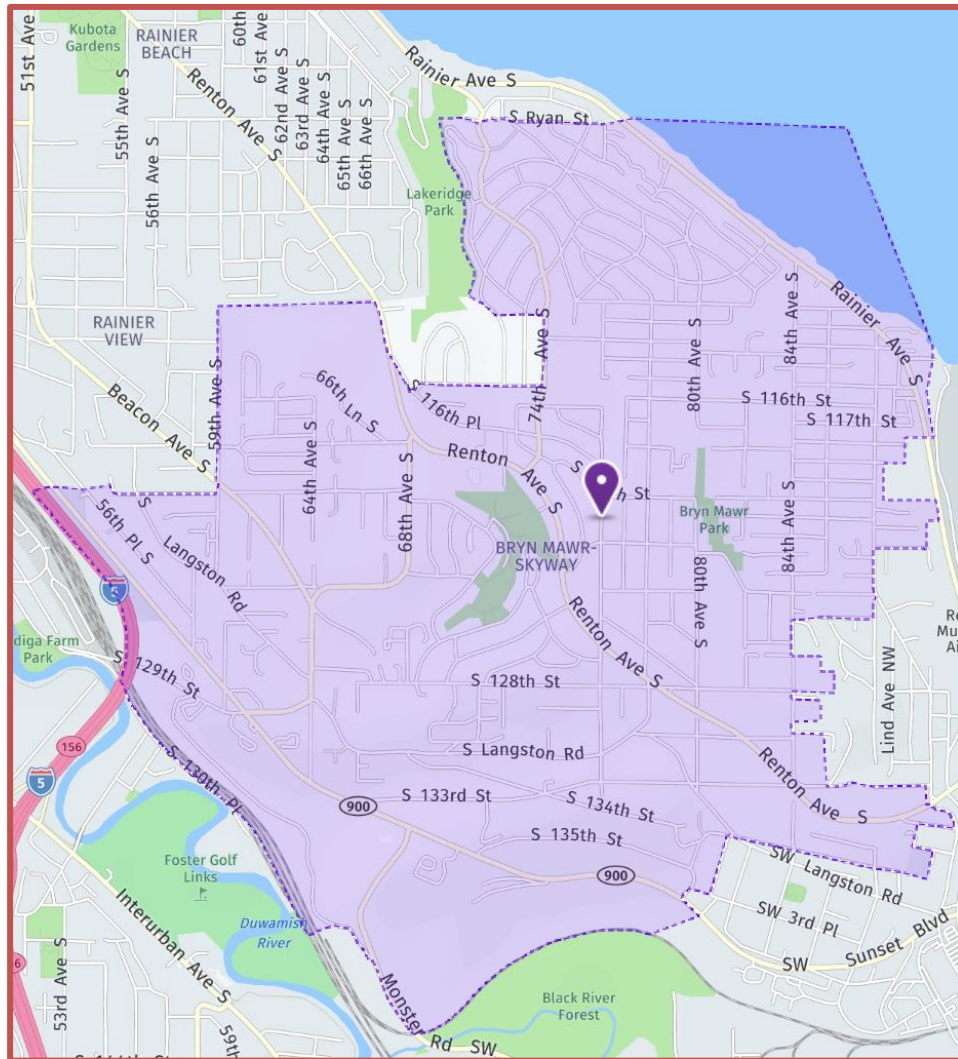
# Operations



The Fire District has eight (8) full-time career Firefighters, twenty-five (24) Volunteer Firefighters, one (1) career Captain, three (3) career Lieutenants, a Fire Chief, two (2) office support personnel, three (3) elected Commissioners, a part-time Public Information Officer (PIO), a volunteer Emergency Management Coordinator, and 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 18,347 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, 2021 – DECEMBER 31, 2021**

PREPARED BY

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FIRE CHIEF

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OFFICE ADMINISTRATOR OF FINANCE

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## 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

November 9, 2020

Our community and the nation continue to experience one of the deadliest viruses, COVID19, to hit our country since the Spanish Flu pandemic of 1918. King County Fire District 20 has faced many challenges, including but not limited to decreasing personal protective equipment (PPE), exposing our firefighters to an unknown virus that has no vaccine, and changing our response procedures so we could continue to serve the community safely. We continue to support other King County agencies by playing a vital role in securing PPE, which has become increasingly difficult as demand for supplies increased throughout the United States at the start of the pandemic.

Today we are keeping a close watch on the economy and how it will affect our community while also balancing a budget that put the district in a position to continue to provide an excellent service that the Westhill deserves. In 2021, we will continue an emphasis on:

1. Safety
2. Personnel
3. Fiscal Sustainability
4. Training
5. Facility maintenance
6. Equipment replacement

I am honored to be your Fire Chief during these challenging times in our history, and the men and women of King County Fire District 20 will always be there when you need them.

Eric Hicks, Fire Chief  
King County Fire District 20



## Budget Summary (FINAL 12/7/20)

#	Revenues	2021 Budget	%
1	Property Taxes (Real & Personal)	2,635,274	57.9%
2	M&O Excess Levy	850,000	18.7%
3	Ground Emergency Medical Transportation (GEMT) Payment Program	540,571	11.9%
4	Fire/EMS Services - KCEMS Basic Life	213,118	4.7%
5	Ambulance Services	65,000	1.4%
6	Fire/EMS Services - KCEMS Mobile Integrated Healthcare	77,414	1.7%
7	Investment Interest; other interest	20,000	0.4%
8	Fire/EMS Services - KCEMS BLS QI & Training	7,801	0.2%
9	Fire/EMS Services - KCEMS BLS Core	7,522	0.2%
10	Fire/EMS Services - KCEMS PPE Storage	5,000	0.1%
11	Fire/EMS Services - Renton School District	2,200	0.0%
12	State Grant (Prehospital Participation Grant)	1,200	0.0%
13	Contributions & Donations From Private Sources	1,000	0.0%
14	Central Region EMS And Trauma Care Council (CREMS)	690	0.0%
15	Property Taxes (AD Valorem Tax Refund)	(3,500)	-0.1%
	<b>Sub Total</b>	<b>4,423,290</b>	<b>97.2%</b>
<b>Other Revenue (Pass-Through)</b>			
19	Revenue - SAFER Grant	45,494	1.0%
20	Revenue - COVID19	30,528	0.7%
21	Revenue - State Mobilization	25,646	0.6%
22	Revenue - KC COVID19	22,596	0.5%
23	Other Nonrevenues (Rehab reimbursements)	2,000	0.0%
	<b>Sub Total</b>	<b>126,264</b>	<b>2.8%</b>
	<b>Total 2021 Revenue</b>	<b>4,549,554</b>	<b>100.0%</b>
<b>Assets - Cash on hand</b>			
16	Beginning Cash & Investments - Unreserved	575,527	7.6%
17	Beginning Cash & Investments - Reserved	515,000	6.8%
17a	- Future Capital Projects - Reserve (Fire Engine 2022)	833,964	11.0%
17b	- Future Capital Projects - Reserve (Aid Car 2022)	350,000	4.6%
18	GEMT - Prior year carry over	756,096	10.0%
	<b>Sub Total</b>	<b>3,030,587</b>	<b>40.0%</b>
	<b>Grand Total All Revenue and Assets</b>	<b>7,580,140</b>	<b>100.0%</b>

<b>Expenditures</b>		<b>2021 Budget</b>	<b>%</b>
24	Personnel	2,479,963	56.8%
25	Volunteer Program	240,897	5.5%
26	Operations	176,851	4.0%
27	Vehicle Maintenance	129,729	3.0%
28	Administrative & District-wide expenses	111,496	2.6%
29	Facilities	109,916	2.5%
30	Training	69,993	1.6%
31	Information Technology	42,469	1.0%
32	Uniforms and Protective Clothing	31,150	0.7%
<b>Sub Total</b>		<b>3,392,464</b>	77.7%
<b>Capital Projects</b>			
37	Capital Purchases		
37a	- 2021 Capital Projects	120,000	2.7%
37b	- 2021 M&O balance (Fire Engine 2025)	730,000	16.7%
<b>Sub Total</b>		<b>850,000</b>	19.5%
<b>Other Expenditures (Pass-Through)</b>			
38	SAFER Grant	45,494	1.0%
39	COVID19	30,528	0.7%
40	State Mobilization	25,646	0.6%
41	KC COVID19	22,596	0.5%
42	Rehab Supplies	2,000	0.0%
<b>Sub Total</b>		<b>126,264</b>	2.9%
<b>Total 2021 Expenditures</b>		<b>4,368,728</b>	100.0%
<b>Future Expenditures</b>			
33	Ending Net Cash to Cover First Quarter Following Year	756,353	10.0%
34	Capital Purchases - Reserved		0.0%
34a	- M&O prior years carry over (Fire Engine - 2022)	833,964	11.0%
34b	- GEMT prior years carry over (Aid Car- 2022)	350,000	4.6%
35	Reserved Cash - Encumbered	515,000	6.8%
36	GEMT - prior year carry over	756,096	10.0%
<b>Sub Total Future Expenditures</b>		<b>3,211,413</b>	42.4%
<b>Grand Total All Expenditures</b>		<b>7,580,141</b>	100.0%

## Revenue Summary

Total revenue for 2021 is projected to be \$4,423,290 (not including beginning fund balance, and pass-thru program reimbursements (SAFER Grant, State Mobilization, COVID19, King County COVID19 test sites, and Rehab). Property taxes reflect 60% of this revenue.

Revenue from King County's EMS Basic Life levy is budgeted at \$213,118, increasing 4.8% from 2020.

Net patient transport revenue is expected to decrease. Although we increased patient transport fees in September 2019, the average Medicaid reimbursement rate decreased from 21% to 12%. Net revenue for commercial policies also decreased. The 2021 budget reflects the reimbursement trend.

The Ground Emergency Medical Transport (GEMT) program in 2020 provided additional unplanned revenue in the amount of \$150,512; this is the second (2nd) year participating in this program, which has made up for patient transport revenue shortfalls.

Donations and school contributions per student are budgeted slightly less due to the COVID19 pandemic. A state pre-hospital participation grant of approximately \$1,200 is expected for 2021.

The 2021 budget includes \$2,000 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 rehab supplies cost, 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.

2021 will begin with a carryover balance of approximately \$3,030,748. This amount covers expenditures at the beginning of the year prior to the receipt of tax revenue in April. In addition, it includes carryover balances from previous years for GEMT and Excess Levy as well as reserved amounts for encumbrances.

## **Expenditure Summary**

### **GENERAL FUND EXPENDITURES**

The \$4,242,464 operating budget (\$7,580,141 with Ending Fund Balance) supports basic operations of the District to provide fire protection, fire prevention, and emergency medical services. The 2021 budget includes fifteen (15) FTE paid positions: Fire Chief, Office Administrator, Administrative Assistant, Captain, three (3) Lieutenants, and eight (8) Firefighters, and; three (3) elected Commissioners, part-time Public Information Officer, volunteer Emergency Management Coordinator, one Chaplain, and approximately twenty-four (24) Volunteer Firefighters.

#### **Salaries and Benefits**

The Collective Bargaining Agreement (CBA) effective January 1, 2019, allows for salary adjustments equal to 100% of August to August CPI, which for 2020 is 1.6%.

Medical and dental premiums remain unchanged in 2020 and through 2021.

#### **Volunteer Program**

Changes to the Volunteer Program in 2021 will increase by \$51,397 or 27% 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 recruiting and retaining volunteers.

#### **Operations**

The expenditures related to operations increased by \$17,641 or 11%. The procurement of medical and operating supplies that are COVID19 related was previously reimbursable. Maintaining a cache in Personal Protective Equipment (PPE) is now expected.

#### **Training**

Training costs for volunteers, including the cooperative training academy with participating Zone 3 Fire Departments, are accounted for in the Volunteer Program. Budget decreased \$4,507 or 6%. The District negotiated a yearly training discount as part of drill yard usage by the Consortium.

**Facilities**

The facilities budget has a slight increase of \$3,716 or 3.5% in 2021, which includes utility rate increases.

**Vehicles**

The overall vehicle budget has increased by \$24,085 or 23% in 2021. The new Rehab Unit and a new staff vehicle was delivered in Q4 2020. The District apparatus maintenance contract with Puget Sound Fire Authority increased in 2021 and includes a new Rehab unit and staff vehicle.

**Information Technology**

The 2021 budget increased \$10,269 or 32% in 2021. The addition of WIFI at Station 21 and an upgrade to the district's payroll software.



## 2021 Projected

### Capital Projects

Security Cameras	\$20,000
Firefighting equipment (SCBA accessories, safety equipment)	<u>\$100,000</u>
	\$120,000

### Fund Balances

	<u>Estimated Beginning Balance</u>	<u>Estimated Ending Balance</u>
<b>General Fund</b>	\$ 3,030,587	\$ 3,230,073
<b>Petty Cash</b>	\$ 1,000	\$ 1,000
<b>Advanced Travel</b>	\$ 3,000	\$ 3,000
<b>Reserve Fund</b>	\$ 2,613,000	\$ 2,643,000
Encumbered	\$ 515,000	\$ 515,000
Unencumbered	\$ 2,098,000	\$ 2,098,000
<b>Total District Funds</b>	\$ 5,647,587	\$ 5,877,073

## Budget Assumptions and Notes

**Changes to budget:** The 2021 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. The final tax revenue numbers will be different from the projected ones in the adopted budget.

**Property Tax:** Assessed Value (AV) has remained consistent despite the COVID19 pandemic. Any decreases in AV may not materialize until 2022 or 2023. However, King County remains a desirable region that has bucked the trend, and home sales remain strong. In 2020, the King County property tax deadline was extended in April but not in October. It is unknown if the tax deadline will be extended in 2021.

The **August over August CPI was 1.6%**. 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 2021 after a 15% increase in 2019.

**Training:** Training costs were offset with a \$20,000 credit from Consortium for the use of the District's training facility.

**Volunteer Program:** An emphasis is being placed on our volunteer program for 2021. The 2021 budget analysis specifically categorizes all expenses relevant to recruiting, retaining, and training firefighters.

**Transports:** Net transport revenue collection rates are lower. Prior to the transport fee increase in Sept 2019, the average billed fee was \$765. With the increase, the average transport fee is \$1,200.

**Capital Purchases:** Remaining revenue from the Excess Levy will be reserved in anticipation of purchasing a fire engine in 2022.

**Personnel:** Cost includes step pay increases, one (1) longevity pay increase, and one (1) staff pay increase.

**SAFER Grant:** Grant expires November 25, 2021. A net amount of about \$43,000 remains to be used in 2021 for staff and marketing expenses.

## Debt and Liabilities

### DEBT

King County Fire District 20 has no outstanding debt.

### LIABILITIES

The District accrues leave (sick and vacation) liabilities for its employees. It is memorialized in Resolution 2015-05.

In 2020, Resolution 2020-008 was passed for an additional liability for funding unemployment insurance in the amount of \$165,000 under the recommendation of the State Auditor's Office (SAO).

These liabilities are reported during the SAO Annual Report filing, and amounts are accounted for as "Beginning Cash & Investments – Reserved."

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