

# Northshore Fire Department

King County Fire Protection District No. 16

## 2020 BUDGET

November 6, 2019



Eric Magnuson  
Fire Chief

Dawn Killion  
Finance Specialist

# Revenue Budget

## 2020 Budget Preparation

Revenue Classification	2020 Revenue Budget	2019 Revenue Budget	Difference	%
1 Levy (\$0.63/1,000)	\$ 5,508,006	\$ 5,398,451	\$ 109,555	2%
2 Benefit Charge (BC)	\$ 4,440,000	\$ 3,200,000	\$ 1,240,000	39%
3 In Lieu of Taxes	\$ 25,500	\$ 28,400	\$ (2,900)	-10%
4 King County BLS Contract	\$ 526,876	\$ 432,644	\$ 94,232	22%
5 Fire Prevention Permit Fees	\$ 31,000	\$ 45,000	\$ (14,000)	-31%
6 Miscellaneous Revenue	\$ 63,000	\$ 5,000	\$ 58,000	1160%
7 Interest Income (General Fund)	\$ 60,000	\$ 60,000	\$ -	0%
<b>Total</b>	<b>\$ 10,654,382</b>	<b>\$ 9,169,495</b>	<b>\$ 1,484,887</b>	<b>16%</b>

### Notes

- 1) The Jurisdictional Assessed Value (AV) increased by 8.09%
- 2) The preliminary levy limit worksheet projects a total increase to the allowable levy to be \$105,808. This increase includes \$68,579 new levy dollars from new construction and \$50,373 increase of the allowable levy for existing AV.
- 3) Staff is recommending the 2020 benefit charge collection be established at \$4,450,000
- 4) The proposed total increase to taxes and benefit charge collections is \$1,355,808 which equates to a 15.77% increase in property tax related revenues.

<b>Category</b>	<b>2020 Budget</b>	<b>2019 Budget</b>	<b>Difference</b>	<b>%</b>
Fire Control - Administration	\$1,246,020	\$1,137,538	\$108,482	10%
Suppression	\$7,682,825	\$6,834,661	\$848,164	12%
Fire Prevention	\$361,379	\$339,865	\$21,514	6%
Training	\$364,074	\$316,859	\$47,215	15%
Facilities	\$267,720	\$257,210	\$10,510	4%
Emergency Services (Disaster)	\$42,300	\$41,000	\$1,300	3%
Communication and Alarms	\$242,393	\$237,543	\$4,850	2%
Other Non-Expenditures	\$10,000	\$10,000	\$0	0%
<b>Totals</b>	<b>\$10,216,712</b>	<b>\$9,174,677</b>	<b>\$1,042,035</b>	<b>11%</b>

# Reserve Budget

## 2020 Budget Preparation

Reserve Fund Category		2019 Reserve Fund Goal <small>(Resolution 17-02)</small>	2019 Reserve Fund Expenses	2019 Reserve Fund Projected End	2020 Reserve Fund Goal <small>(Resolution 17-02)</small>
1	Natural Disaster	\$ 250,000	\$ -	\$ 250,000	\$ 250,000
2	Insurance Contingency	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
3	Unplanned Loss of Revenue	\$ 2,293,669	\$ -	\$ 2,293,669	\$ 2,554,178
4	Employee Benefit	\$ 2,550,518	\$ 70,000	\$ 2,480,518	\$ 2,685,000
	LEOFF 1 Medical Expense Reserve	\$ 1,900,518	\$ 70,000	\$ 1,830,518	\$ 1,975,000
	Employee Buyback Reserve	\$ 650,000	\$ -	\$ 650,000	\$ 710,000
5	Apparatus & Equipment Replacement	\$ 2,022,000	\$ 76,000	\$ 1,946,000	\$ 1,950,000
6	Facilities Improvement	\$ 700,000	\$ 48,020	\$ 651,980	\$ 840,000
	General Facilities Reserve	\$ 200,000	\$ 16,500	\$ 183,500	\$ 200,000
	Station 57 Remodel Project	\$ 500,000	\$ 31,520	\$ 468,480	\$ 640,000
8	Interest income				
	<b>Totals</b>	<b>\$ 8,016,187</b>	<b>\$ 194,020</b>	<b>\$ 7,822,167</b>	<b>\$ 8,479,178</b>
<b>Total Additions to Reserves</b>				<b>\$ 657,011</b>	

### Notes

- 1) The 2020 Reserve fund allocation equals 2020 Reserve Fund goals less 2019 end balance. However, the interest income earned in 2019 is used to reduce the 2020 Reserve Fund allocation.

## Revenue and Expense Historical Data

Year	Assessed Valuation	AV % Change	Levy Collection	Levy Rate	FBC	Combined Rate	% FBC of Total Rev	Other Income	Total Revenue	Rev % Change	Expense Budget	Budget Change
1990	\$ 951,693,925		\$ 953,278	\$1.00	\$ 777,183	\$ 1.82	44.91%	\$ 129,333	\$ 1,859,794		\$ 1,448,630	2.54%
1991	\$ 1,379,878,489	44.99%	\$ 1,380,366	\$1.00	\$ 464,713	\$ 1.34	29.20%	\$ 139,218	\$ 1,984,297	6.69%	\$ 1,591,358	8.97%
1992	\$ 1,406,985,654	1.96%	\$ 1,407,380	\$1.00	\$ 466,928	\$ 1.33	25.97%	\$ 147,320	\$ 2,021,628	1.88%	\$ 1,798,190	11.51%
1993	\$ 1,682,405,200	19.58%	\$ 1,514,488	\$0.90	\$ 699,479	\$ 1.32	32.72%	\$ 152,822	\$ 2,366,789	17.07%	\$ 2,137,612	15.88%
1994	\$ 1,694,678,671	0.73%	\$ 1,618,216	\$0.95	\$ 457,396	\$ 1.22	18.81%	\$ 157,386	\$ 2,232,998	-5.65%	\$ 2,431,386	12.10%
1995	\$ 1,890,744,597	11.57%	\$ 1,795,650	\$0.95	\$ 804,090	\$ 1.37	28.12%	\$ 157,402	\$ 2,757,142	23.47%	\$ 2,859,484	14.98%
1996	\$ 1,986,911,609	5.09%	\$ 1,981,729	\$1.00	\$ 841,738	\$ 1.42	28.01%	\$ 175,624	\$ 2,999,091	8.78%	\$ 3,005,495	4.86%
1997	\$ 2,082,779,416	4.82%	\$ 2,083,159	\$1.00	\$ 924,340	\$ 1.44	27.80%	\$ 175,000	\$ 3,182,499	6.12%	\$ 3,325,048	9.97%
1998	\$ 2,190,955,222	5.19%	\$ 2,193,136	\$1.00	\$ 1,552,558	\$ 1.71	42.95%	\$ 175,000	\$ 3,920,694	23.20%	\$ 3,614,935	8.00%
1999	\$ 2,444,181,423	11.56%	\$ 2,369,075	\$0.97	\$ 819,110	\$ 1.30	21.62%	\$ 184,423	\$ 3,372,608	-13.98%	\$ 3,788,850	4.40%
2000	\$ 2,672,237,875	9.33%	\$ 2,565,310	\$0.96	\$ 1,373,685	\$ 1.47	34.10%	\$ 185,000	\$ 4,123,995	22.28%	\$ 4,028,608	5.96%
2001	\$ 2,986,208,951	11.75%	\$ 2,762,907	\$0.93	\$ 1,733,617	\$ 1.51	40.05%	\$ 190,000	\$ 4,686,524	13.64%	\$ 4,328,616	7.40%
2002	\$ 3,258,109,579	9.11%	\$ 2,839,256	\$0.87	\$ 1,852,146	\$ 1.44	38.25%	\$ 207,000	\$ 4,898,402	4.52%	\$ 4,841,817	11.90%
2003	\$ 3,657,376,881	12.25%	\$ 2,766,416	\$0.76	\$ 2,205,602	\$ 1.36	42.73%	\$ 207,000	\$ 5,179,018	5.73%	\$ 5,161,862	6.60%
2004	\$ 3,739,291,567	2.24%	\$ 3,129,262	\$0.84	\$ 2,290,852	\$ 1.45	40.81%	\$ 209,524	\$ 5,629,638	8.70%	\$ 5,613,024	8.70%
2005	\$ 3,972,572,747	6.24%	\$ 3,972,584	\$1.00	\$ 1,886,987	\$ 1.48	32.71%	\$ 286,500	\$ 6,146,071	9.17%	\$ 5,768,572	2.70%
2006	\$ 4,308,906,254	8.47%	\$ 4,093,809	\$0.95	\$ 2,327,368	\$ 1.49	37.26%	\$ 295,361	\$ 6,716,538	9.28%	\$ 6,247,000	7.66%
2007	\$ 4,656,250,259	8.06%	\$ 4,185,488	\$0.90	\$ 2,897,580	\$ 1.52	43.43%	\$ 733,561	\$ 7,816,629	16.38%	\$ 6,671,573	6.36%
2008	\$ 5,280,327,100	13.40%	\$ 4,315,900	\$0.82	\$ 3,599,553	\$ 1.50	50.98%	\$ 385,000	\$ 8,300,453	6.19%	\$ 7,061,336	5.52%
2009	\$ 6,009,260,439	13.80%	\$ 4,459,563	\$0.74	\$ 3,600,000	\$ 1.34	47.51%	\$ 488,501	\$ 8,548,064	2.98%	\$ 7,577,921	6.82%
2010	\$ 5,109,882,801	-14.97%	\$ 4,453,638	\$0.87	\$ 3,211,186	\$ 1.50	42.92%	\$ 488,501	\$ 8,153,325	-4.62%	\$ 7,481,766	-1.29%
2011	\$ 4,996,253,462	-2.22%	\$ 4,605,909	\$0.92	\$ 2,875,586	\$ 1.50	39.56%	\$ 500,000	\$ 7,981,495	-1.99%	\$ 7,269,287	-2.92%
2012	\$ 4,652,238,528	-6.89%	\$ 4,645,111	\$1.00	\$ 2,800,000	\$ 1.60	38.19%	\$ 459,390	\$ 7,904,501	-1.01%	\$ 7,332,201	0.87%
2013	\$ 4,616,655,461	-0.76%	\$ 4,616,655	\$1.00	\$ 2,300,000	\$ 1.50	31.17%	\$ 439,099	\$ 7,355,754	-6.94%	\$ 7,377,888	0.62%
2014	\$ 4,909,399,732	6.34%	\$ 4,765,499	\$0.97	\$ 2,500,000	\$ 1.48	32.75%	\$ 472,004	\$ 7,737,503	5.19%	\$ 7,634,460	3.48%
2015	\$ 5,535,748,036	12.76%	\$ 4,848,229	\$0.88	\$ 2,650,000	\$ 1.35	33.57%	\$ 477,864	\$ 7,976,093	3.08%	\$ 7,893,977	3.40%
2016	\$ 6,054,273,196	9.37%	\$ 4,969,884	\$0.82	\$ 2,800,000	\$ 1.29	34.10%	\$ 485,000	\$ 8,254,884	3.50%	\$ 8,210,980	4.02%
2017	\$ 6,515,548,648	7.62%	\$ 5,118,579	\$0.79	\$ 2,800,000	\$ 1.24	33.31%	\$ 515,719	\$ 8,434,298	2.17%	\$ 8,405,431	2.37%
2018	\$ 7,161,521,894	9.91%	\$ 5,253,974	\$0.73	\$ 2,800,000	\$ 1.31	32.39%	\$ 525,629	\$ 8,579,603	1.72%	\$ 8,644,995	2.85%
2019	\$ 8,085,320,023	12.90%	\$ 5,398,451	\$0.67	\$ 3,200,000	\$ 1.22	34.99%	\$ 571,044	\$ 9,169,495	6.88%	\$ 9,145,326	5.79%
2020	\$ 8,726,665,321	7.93%	\$ 5,508,006	\$0.63	\$ 4,440,000	\$ 1.28	43.46%	\$ 706,376	\$ 10,654,382	16.19%	\$10,216,712	11.72%
<b>AVG</b>		<b>8.07%</b>		<b>\$0.90</b>	<b>\$ 2,062,958</b>	<b>\$ 1.42</b>	<b>35.62%</b>			<b>6.35%</b>		<b>6.25%</b>
<b>10 YEAR AVG</b>		<b>3.82%</b>		<b>\$0.84</b>	<b>\$ 2,943,343</b>	<b>\$ 1.40</b>	<b>36.04%</b>			<b>2.20%</b>		<b>2.81%</b>