

Northshore Fire Department

King County Fire Protection District No.16

2019 BUDGET

November 6, 2018



Jim Torpin
Fire Chief

Dawn Killion
Finance Specialist

Revenue Budget

2018 Budget Preparation

Revenue Classification	2019 Revenue Budget	2018 Revenue Budget	Difference	%
1 Levy (\$1.00/1,000)	\$ 5,398,451	\$ 5,251,937	\$ 146,514	2.8%
2 Benefit Charge (BC)	\$ 3,200,000	\$ 2,800,000	\$ 400,000	14.3%
3 In Lieu of Taxes	\$ 28,400	\$ 28,400	\$ -	0.0%
4 King County BLS Contract	\$ 432,644	\$ 397,229	\$ 35,415	8.9%
5 Fire Prevention Permit Fees	\$ 45,000	\$ 45,000	\$ -	0.0%
6 Miscellaneous Revenue	\$ 5,000	\$ 5,000	\$ -	0.0%
7 Interest Income (General Fund)	\$ 60,000	\$ 50,000	\$ 10,000	20.0%
Total	\$ 9,169,495	\$ 8,577,566	\$ 591,929	6.9%

Expense Budget

2019 Budget Preparation

Category	2019 Budget	2018 Budget	Difference	%
Fire Control - Administration	\$1,108,188	\$1,017,780	\$90,408	8.88%
Suppression	\$6,834,661	\$6,455,200	\$379,461	5.88%
Fire Prevention	\$339,865	\$321,685	\$18,180	5.65%
Training	\$316,859	\$319,190	(\$2,331)	-0.73%
Facilities	\$257,210	\$238,150	\$19,060	8.00%
Emergency Services (Disaster)	\$41,000	\$39,900	\$1,100	2.76%
Communication and Alarms	\$237,543	\$243,090	(\$5,547)	-2.28%
Other Non-Expenditures	\$10,000	\$10,000	\$0	0.00%
Totals	\$9,145,326	\$8,644,995	\$500,331	5.79%

Reserve Fund Worksheet

2019 Budget Preparation

Reserve Fund Category	2018 Reserve Fund Goal (Resolution 14-13)	2018 Reserve Fund Projected End Balance	2019 Reserve Fund Goal (Resolution 17-02)	2019 Reserve Fund Expense Budget
1 Natural Disaster	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
2 Insurance Contingency	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
3 Unplanned Loss of Revenue	\$ 2,161,249	\$ 2,161,249	\$ 2,286,332	\$ -
4 Employee Benefit	\$ 2,550,518	\$ 2,489,859	\$ 2,489,859	\$ 90,000
LEOFF 1 Medical Expense Reserve	\$ 1,900,518	\$ 1,839,859	\$ 1,839,859	
Employee Buyback Reserve	\$ 650,000	\$ 650,000	\$ 650,000	
5 Equipment Replacement	\$ 1,952,234	\$ 1,850,000	\$ 2,022,000	\$ 83,000
6 Facilities Improvement	\$ 400,000	\$ 370,000	\$ 700,000	\$ 530,000
General Facilities Reserve	\$ 200,000	\$ 170,000	\$ 200,000	\$ 30,000
Station 57 Remodel Project	\$ 200,000	\$ 200,000	\$ 500,000	\$ 500,000
8 Interest income		\$ 100,000		
Totals	\$ 7,514,001	\$ 7,421,108	\$ 7,948,191	\$ 703,000
Transfer from General Fund (Station 57 Remodel Funding)			\$ 300,000	
Required 2019 Reserve Fund Allocation			\$ 227,083	
Total Additions to Reserves			\$ 527,083	

Notes

- The budget proposal includes a \$300,000 transfer from the General Fund to the Facilities Improvement subaccount to be earmarked for the Station 57 remodel project. This transfer is made by utilizing the additional \$174,000 in 2018 Expense Fund carryover funds and other excess operating fund reserves.

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%	\$ 477,884	\$ 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*	\$ 8,068,671,437	12.67%	\$ 5,398,451	\$0.67	\$ 3,200,000	\$ 1.23	35.01%	\$ 571,044	\$ 9,169,495	6.88%	\$ 9,140,326	5.73%
AVG		7.90%		\$0.91	\$1,983,723	\$ 1.43	35.38%			5.98%		6.08%
10 YEAR AVG		3.38%		\$0.86	\$ 2,793,677	\$ 1.40	35.30%			0.80%		1.91%

October 31, 2018