



KING COUNTY FIRE PROTECTION DISTRICT NO.16  
7220 NE 181<sup>st</sup> Street  
KENMORE, WA 98028

BUSINESS: 425-354-1780 FAX: 425-354-1781

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**RESOLUTION NO. 23-05**  
**DEFINING FUND POLICIES**

***A Resolution of the Board of Commissioners of King County Fire Protection District No. 16 that supersedes RESOLUTION 20-10 for Defining Fund Policies***

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**WHEREAS**, on November 3, 2020, the Board of Fire Commissioners (“Board”) of King County Fire Protection District No. 16 (the “District”) approved Resolution 20-10 Defining Fund Policies;

**WHEREAS**, the Board desires to redefine the District’s fund policies by approving this Resolution 23-05 which shall supersede Resolution 20-10; and

**WHEREAS**, the financial affairs of the District are managed by the Board; and

**WHEREAS**, pursuant to RCW 52.14.100 the Board has the power to adopt reasonable rules to govern the District and to generally perform all such acts as may be necessary to carry out the objects of the creation of the District; and

**WHEREAS**, an integral part of financial planning in establishing General Expense, Reserve, Benefit and Capital Funds to cover the costs of general operating expenses, facility maintenance and improvements, apparatus and equipment financing, employee benefits, and insurance obligations; and

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Fire Commissioners of King County Fire Protection District No. 16 that the General Expense, Reserve, Benefit and Capital Fund Plan is established as follows:

I. GENERAL EXPENSE FUND

The General Expense Fund balance at year end shall be a minimum of twenty-five percent of annual expenses. This shall be calculated by using the new-year’s budget and subtracting any projected Capital fund interfund transfers and multiplying that number by twenty-five percent. For example: If the total expense budget for the next year, minus the Capital fund transfers indicated, is set at \$16,000,000, then the minimum amount required in the General Expense Fund at the end of the current year is \$4,000,000 ( $\$16,000,000 \times .25\%$ ). This balance in the General Expense Fund is meant to pay expenses incurred by the District during the following year prior to the first-half tax and fire benefit charge collection.

II. RESERVE FUND

The Reserve Fund shall be used as a savings fund with a set target level of at least five percent (5%) of the Shoreline Fire Department annual expense budget.

III. BENEFITS FUND

The Benefits Fund shall be established to provide funding for LEOFF I medical insurance premiums, long-term healthcare premiums, and other approved medical and dental expenses. The funding for the LEOFF I OPEB shall be calculated using the GASB 75 spreadsheet provided each year by the Washington State Legislature, Office of the State Actuary.

The Benefits Fund shall also include funds for any post-employment benefits for retirement incentives as set forth in the MOU between IAFF Local 2459 and Northshore Fire Department signed into effect on February 16, 2022.

#### IV. CAPITAL FUND

The Capital Fund shall include funding for Apparatus and Equipment replacement, Facilities improvements, and Information Technology.

##### A. Apparatus Replacement:

The apparatus replacement funds will provide funding for the replacement of apparatus and vehicles that are designated for replacement at specific intervals and have a calculated replacement cost that would be difficult to fund through the annual budgeting process

These funds shall be allocated and transferred based on the 20-Year Replacement Plan to be created and presented to the Board by the Fire Chief and Deputy Chief of Support Services.

##### B. Equipment Replacement:

The equipment replacement funds will provide funding for the replacement of equipment for the department that are designated for replacement at specific intervals and have a calculated replacement cost that would be difficult to fund through the annual budgeting process

These funds shall be allocated and transferred based on the 20-Year Replacement Plan to be created and presented to the Board by the Fire Chief and Deputy Chief of Support Services.

##### C. Facilities Improvement:

The facilities improvement funds will provide funding for the maintenance and improvement of District facilities. These funds would be used for capital improvement items such as roof repairs, HVAC replacement, etc. and not a substitution for annual budgeting of normal facility maintenance.

These funds shall be allocated and transferred based on the 20-Year Replacement Plan to be created and presented to the Board by the Fire Chief and Deputy Chief of Support Services.

##### D. Information Technology:

The annual allotment for Information Technology capital requests will be calculated and approved annually each budgeting year. The monies will be transferred each year for the appropriate expenses as recommended and presented to the Board by the Fire Chief and Deputy Chief of Support Services after consulting with Information Technology specialist.

**BE IT FURTHER RESOLVED**, that Resolution 20-10 is hereby repealed.

**ADOPTED** at the special meeting of the Board of Commissioners of King County Fire Protection District No. 16, this 21<sup>st</sup> day of November, 2023.

Attest:

*Amy Oakley*

\_\_\_\_\_  
Amy Oakley  
Secretary to the Board

**NORTHSHORE FIRE DEPARTMENT**

King County, Washington

*Lisa Wollum*

\_\_\_\_\_  
LISA WOLLUM, Chair

*Eric Adman*

\_\_\_\_\_  
ERIC ADMAN, Commissioner

*Tyler Byers*

\_\_\_\_\_  
Tyler Byers, Commissioner

*Rick Webster*

\_\_\_\_\_  
Rick Webster, Commissioner

\_\_\_\_\_  
Josh Pratt, Commissioner

**CERTIFICATE**

I, Amy Oakley, the Secretary of the Board of Fire Commissioners of King County Fire Protection District No. 16, King County, Washington, hereby certify that the foregoing Resolution is a full, true and correct copy of a Resolution duly adopted at a special meeting of the Board of Fire Commissioners of said Department, duly held at a special meeting place thereof on November 21, 2023 of which meeting all members of said Board had due notice, and at which a majority thereof was present; and that at said meeting said Resolution was adopted by the following vote:

<b>AYES</b> , and in favor thereof, Commissioners:	5
<b>NAYS</b> , Commissioners:	0
<b>ABSENT</b> , Commissioners:	0
<b>ABSTAIN</b> , Commissioners:	0

I further certify that I have carefully compared the same with the original Resolution on file and of record in my office; that said Resolution is a full, true and correct copy of the original Resolution adopted at said meeting; and that said Resolution has not been amended, modified or rescinded since the date of its adoption, and is now in full force and effect.

**IN WITNESS WHEREOF**, I have hereunto set my hand this 21<sup>st</sup> day of November, 2023.

**NORTHSHORE FIRE DEPARTMENT**  
King County, Washington

*Amy Oakley*

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Amy Oakley  
Secretary to the Board of Fire Commissioners

**From:** [Eric Adman NSFD](#)  
**To:** [Oakley, Amy](#)  
**Subject:** Re: E-Signatures Needed - 11/21/2023  
**Date:** Tuesday, November 21, 2023 8:27:15 PM

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The following documents are approved and electronically signed this 21st day of November, 2023, by Commissioner Adman.

- Resolution 23-02, 2024 Fire Benefit Charge
- Resolution 23-03, 2024 Tax Levy
- Exhibit A, Tax Levy Ordinance
- Resolution 23-04, 2024 Budget
- Resolution 23-05, Defining Fund Policies
- Resolution 23-06, Benefits Fund
- Resolution 23-07, Capital Fund

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**From:** Oakley, Amy <aoakley@northshorefire.com>  
**Sent:** Tuesday, November 21, 2023 5:30 PM  
**To:** Byers, Tyler <tbyers@northshorefire.com>; Webster, Richard <rwebster@northshorefire.com>; Eric Adman NSFD <eadman@northshorefire.com>; Wollum, Lisa <lwollum@northshorefire.com>; Pratt, Josh <jpratt@northshorefire.com>  
**Cc:** Killion, Dawn <dkillion@shorelinefire.com>  
**Subject:** E-Signatures Needed - 11/21/2023

Hello Commissioners,

Please respond with your electronic signature using the following verbiage:

**The following documents are approved and electronically signed this**  
\_\_\_\_\_ day of \_\_\_\_\_, 2023, by Commissioner \_\_\_\_\_.

- Resolution 23-02, 2024 Fire Benefit Charge
- Resolution 23-03, 2024 Tax Levy
- Exhibit A, Tax Levy Ordinance
- Resolution 23-04, 2024 Budget
- Resolution 23-05, Defining Fund Policies
- Resolution 23-06, Benefits Fund
- Resolution 23-07, Capital Fund

**From:** [Byers, Tyler](#)  
**To:** [Oakley, Amy](#)  
**Subject:** Re: E-Signatures Needed - 11/21/2023  
**Date:** Tuesday, November 21, 2023 6:47:24 PM

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**The following documents are approved and electronically signed this 21st day of November , 2023, by Commissioner Tyler Byers.**

- Resolution 23-02, 2024 Fire Benefit Charge
- Resolution 23-03, 2024 Tax Levy
- Exhibit A, Tax Levy Ordinance
- Resolution 23-04, 2024 Budget
- Resolution 23-05, Defining Fund Policies
- Resolution 23-06, Benefits Fund
- Resolution 23-07, Capital Fund

On Nov 21, 2023, at 5:30 PM, Oakley, Amy <[aoakley@northshorefire.com](mailto:aoakley@northshorefire.com)> wrote:

**The following documents are approved and electronically signed this \_\_\_\_\_ day of \_\_\_\_\_, 2023, by Commissioner \_\_\_\_\_.**

<!--[if !supportLists]-->• <!--[endif]-->Resolution 23-02,  
2024 Fire Benefit Charge

<!--[if !supportLists]-->• <!--[endif]-->Resolution 23-03,  
2024 Tax Levy

<!--[if !supportLists]-->• <!--[endif]-->Exhibit A, Tax Levy  
Ordinance

<!--[if !supportLists]-->• <!--[endif]-->Resolution 23-04,  
2024 Budget

<!--[if !supportLists]-->• <!--[endif]-->Resolution 23-05,  
Defining Fund Policies

<!--[if !supportLists]-->• <!--[endif]-->Resolution 23-06,  
Benefits Fund

<!--[if !supportLists]-->• <!--[endif]-->Resolution 23-07,  
Capital Fund

**From:** [Webster, Richard](#)  
**To:** [Oakley, Amy](#)  
**Subject:** RE: E-Signatures Needed - 11/21/2023  
**Date:** Wednesday, November 22, 2023 6:42:55 AM

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**The following documents are approved and electronically signed this 22nd day of November, 2023, by Commissioner Rick Webster.**

- Resolution 23-02, 2024 Fire Benefit Charge
- Resolution 23-03, 2024 Tax Levy
- Exhibit A, Tax Levy Ordinance
- Resolution 23-04, 2024 Budget
- Resolution 23-05, Defining Fund Policies
- Resolution 23-06, Benefits Fund
- Resolution 23-07, Capital Fund

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**From:** Oakley, Amy <aoakley@northshorefire.com>

**Sent:** Tuesday, November 21, 2023 5:30 PM

**To:** Byers, Tyler <tbyers@northshorefire.com>; Webster, Richard <rwebster@northshorefire.com>; Eric Adman NSFD <eadman@northshorefire.com>; Wollum, Lisa <lwollum@northshorefire.com>; Pratt, Josh <jpratt@northshorefire.com>

**Cc:** Killion, Dawn <dkillion@shorelinefire.com>

**Subject:** E-Signatures Needed - 11/21/2023

Hello Commissioners,

Please respond with your electronic signature using the following verbiage:

**The following documents are approved and electronically signed this \_\_\_\_\_ day of \_\_\_\_\_, 2023, by Commissioner \_\_\_\_\_.**

- Resolution 23-02, 2024 Fire Benefit Charge
- Resolution 23-03, 2024 Tax Levy
- Exhibit A, Tax Levy Ordinance
- Resolution 23-04, 2024 Budget
- Resolution 23-05, Defining Fund Policies
- Resolution 23-06, Benefits Fund
- Resolution 23-07, Capital Fund

**From:** [Wollum, Lisa](#)  
**To:** [Oakley, Amy](#)  
**Subject:** Re: E-Signatures Needed - 11/21/2023  
**Date:** Tuesday, November 21, 2023 7:53:59 PM  
**Attachments:** [Resolution 23-02 - 2024 Benefit Charge Resolution.pdf](#)  
[Resolution 23-03 - 2024 Annual Property Tax Levy GO Bond Levy.pdf](#)  
[Resolution 23-04 - 2024 Budget Resolution.pdf](#)  
[Resolution 23-05 - Defining Fund Policies.pdf](#)  
[Resolution 23-06 - Benefits Fund.pdf](#)  
[Resolution 23-07 - Capital Fund.pdf](#)

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The following documents are appears electronically signed this 21st day of November 2023 by Commissioner Lisa Wollum.  
Sent from my iPhone

On Nov 21, 2023, at 5:30 PM, Oakley, Amy <aoakley@northshorefire.com> wrote:

Hello Commissioners,

Please respond with your electronic signature using the following verbiage:

**The following documents are approved and electronically signed this \_\_\_\_\_ day of \_\_\_\_\_, 2023, by Commissioner \_\_\_\_\_.**

- <!--[if !supportLists]-->• <!--[endif]-->Resolution 23-02, 2024 Fire Benefit Charge
- <!--[if !supportLists]-->• <!--[endif]-->Resolution 23-03, 2024 Tax Levy
- <!--[if !supportLists]-->• <!--[endif]-->Exhibit A, Tax Levy Ordinance
- <!--[if !supportLists]-->• <!--[endif]-->Resolution 23-04, 2024 Budget
- <!--[if !supportLists]-->• <!--[endif]-->Resolution 23-05, Defining Fund Policies
- <!--[if !supportLists]-->• <!--[endif]-->Resolution 23-06, Benefits Fund
- <!--[if !supportLists]-->• <!--[endif]-->Resolution 23-07, Capital Fund

<4.2 2024 Tax Levy, Exhibit A, Ordinance 2152, 11-20-2023.pdf>