



# 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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## MINUTES

June 21, 2022

### **REGULAR MEETING BOARD OF COMMISSIONERS at Northshore Fire Department's Headquarters Station 51 and Virtual Meeting via Zoom**

#### **I. OPEN REGULAR NORTHSHORE MEETING**

##### 1.1 Roll Call

Chair Josh Pratt called the meeting to order at 5:00 PM.

Persons in attendance were Commissioners Josh Pratt, Tyler Byers, Rick Webster and Lisa Wollum. Also present was Chief Matt Cowan, Legal Counsel Matt Paxton, Board Secretary Amy Oakley, and 6 members of the public. Commissioner Adman was absent.

#### **II. PUBLIC COMMENT**

##### 2.1 No public comment

#### **III. APPROVAL OF THE AGENDA**

3.1 Commissioner Pratt proposed the addition of Item 4.9 to discuss Aid Car 157.

3.2 *Commissioner Byers moved to adopt the agenda as amended. Commissioner Wollum seconded. The motion passed unanimously.*

#### **IV. BOARD DISCUSSION AND POSSIBLE ACTION ITEMS**

##### 4.1 Conversation with IAFF, Local 1760

- No comment.
- Board discussed moving this item to an "as needed" item in future meeting agendas.

##### 4.2 Update Contract for Services with Shoreline Fire Department

- Chief Cowan updated the Board on progress made operations conversion update to merge the apparatus of Shoreline and Northshore rigs. Expected mid-July completion.
- Chief Cowan updated and provided an overview of the Telestaff program and updated the Board on the expected full integration with Northshore staff in July.
- Battalion Chiefs training continues to include ride alongs.

##### 4.3 Subcommittee on Administrative Tasks Not Covered under the Contract for Services

- No update to report.
- Chief Cowan will send the subcommittee the latest version of the budget.

- 4.4 2021 Annual Financial Report
  - A copy of the financial report was submitted to the State Auditor's Office.
- 4.5 Capital Reserve Purchase
  - Chief Cowan presented the Board with a capital reserve request of \$17,500 for server room HVAC upgrades. The Board requested that Chief explore additional proposals for comparison.
  - Chief Cowan informed the Board of his authorization for purchase of \$9,600 for server battery backups.
- 4.6 King County Interfund Transfer Agreement
  - Chief Cowan will proceed to process the King County Interfund Transfer.
- 4.7 Non-Profit Property Tax Exempt Properties Data Collection Request
  - Chief Cowan updated the Board on the status of the data request by the King County Fire Commissioners Association.
  - Chief Cowan and the Board discussed the impacts of tax exempt properties on fire departments.
- 4.8 Policy 1410 Discussion
  - Commissioner Wollum presented the Board with recommended changes to Policy 1410 on Board parliamentary procedures.
  - Legal Counsel Matt Paxton reviewed and accepted the proposed changes.
  - The Board will keep this on the agenda to approve on the next regular meeting.
  - The Board discussed conducting future researching on developing a Zoom-specific policy.
- 4.9 Update Aid Car 157
  - Chief Cowan updated the Board on the status of implementing a peak Aid Car at Station 57.
  - Chief Cowan updated the Board on additional staffing, training, and mandatory overtime, and implementing a consistent patient transport program.
  - The Board discussed options for implementing a patient transport program, and agreed to delay Aid Car 157 implementation to August 1<sup>st</sup> to allow for training and bringing on new staff.
  - Chief Cowan will update the Board on the status of time waiting at the hospital at future meetings.

**V. BOARD RESOLUTIONS**

- 5.1 None

**VI. CONSENT AGENDA**

- 6.1 Vouchers
  - The General Fund Vouchers totaled \$ 27,575.51
  - The Reserve Fund Vouchers totaled \$ 32,751.41

- 6.2 Commissioner Compensation
- 6.3 Meeting Minutes: 6/7

*Commissioner Webster moved to accept the consent agenda as presented. Commissioner Wollum seconded. The motion passed unanimously.*

**VII. REPORTS**

- 7.1 Fire Chief Report
  - o No updates
- 7.2 Commissioner Reports
  - o No updates
- 7.3 Legal Counsel Reports
  - o No updates

**VIII. UPCOMING BOARD AGENDAS**

- 8.1 Setting of Future Meeting Agenda(s)

In addition to the standard items, the July 5th agenda will include, a discussion of the server room HVAC proposals. This meeting will be Zoom only.

In addition to the standard items, the July 19<sup>th</sup> agenda will include, a discussion on BOC meeting frequency, update from the subcommittee of administrative activities not cover under the ILA, approval of revised policy 1410. This meeting will by hybrid, Zoom and in-person at Station 51.

**ADJOURNMENT**

The meeting adjourned at 6:14PM

**NEXT MEETING DATE**

The next regular Board of Commissioners meeting is scheduled for July 5, 2022, at 5:00PM (ZOOM only).

Attachments: Agenda, 2021 Annual Financial Report, Interfund Transfer Request, Draft Policy 1410, Vouchers, Commissioner Compensation, Meeting Minutes: 6/7, and Chiefs Report.

**BOARD OF COMMISSIONERS**



**ERIC ADMAN**, Member



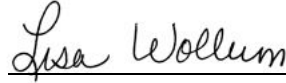
**JOSH PRATT**, Member



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**TYLER BYERS**, Member



\_\_\_\_\_  
**RICK WEBSTER**, Member



\_\_\_\_\_  
**LISA WOLLUM**, Member

**ATTEST**

*Amy Oakley* \_\_\_\_\_

**Amy Oakley**, Secretary

King County Fire Protection District No. 16

Adopted at a Regular Meeting of the Board of Commissioners on July 5th, 2022



## Northshore Fire Department Board of Commissioners

Headquarters Station 7220 NE 181<sup>st</sup> Street, Kenmore, WA

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### Northshore Fire Department Board of Commissioners

#### Regular Meeting Agenda

Tuesday, June 21, 2022

5:00PM

Meeting held virtually, via Zoom, and in-person at: Station #51, 7220 NE 181st Street, Kenmore, WA 98028

To provide public comment, please see instructions at the end of the agenda.

To attend this meeting live, click the link below and enter the ID & Password provided.

A recording of this meeting will also be posted in AV Capture.

Join Zoom Meeting Online at:

<https://us02web.zoom.us/j/85044713997?pwd=dW1uWDFpNldpZ1dSSU1ZYy9LSXVQQT09>

Call in to Zoom Meeting at: (253) 215-8782

Meeting ID: 850 4471 3997

Passcode: 743608

**I. Open Regular Northshore Board Meeting**

1.1 Roll Call

**II. Public Comment**

2.1 Public Comment

**III. Approval of Agenda**

3.1 Approval of the Meeting Agenda

**IV. Board Discussion and Possible Action Items**

4.1 Conversation with IAFF, Local 1760

4.2 Update Contract for Services with Shoreline Fire Department

4.3 Subcommittee on Administrative Tasks Not Covered under Contract for Services

4.4 2021 Annual Financial Report

4.5 Capital Reserve Purchases

4.6 King County Interfund Transfer Agreement



4.7 Non-Profit Property Tax Exempt Properties Data Collection Request

4.8 Policy 1410 Discussion

**V. Board Resolutions**

None

**VI. Consent Agenda**

6.1 Vouchers

6.2 Commissioner Compensation

6.3 Meeting Minutes: 6/7

**VII. Reports**

7.1 Fire Chief Report

7.2 Commissioner Reports

7.3 Legal Counsel Report

**VIII. Upcoming Board Agendas**

8.1 Setting of Future Meeting Agenda(s)

**Adjournment**

Next Regular Meeting: Tuesday, July 5<sup>th</sup>, 2022 at 5:00 PM

**Public Comment Procedures for Virtual Meetings:**

Individuals wishing to comment may comment by appearing at the virtual meeting and “raising their hand” or the equivalent. The chair shall recognize those persons and provide them the opportunity to comment. Three minutes are allowed for comment.

If you wish to provide written public comment, you may do so by submitting a written statement to [boardsecretary@northshorefire.com](mailto:boardsecretary@northshorefire.com). Any comments received up to one hour before the posted meeting time, will be read during the public comment period.

To ensure your written comments are received and read at the proper meeting, your email must include:

- Date & Time of the meeting your comments are intended for
- Your name
- Whether or not you live in the city limits of Lake Forest Park or Kenmore
- Agenda Item and/or subject your comments refer to



Emails without this information may not be read at the meeting. And, in accordance with normal procedure, messages of an overly repetitive or inappropriate (vulgarity) nature may be declined to be read at the discretion of the meeting Chair.

Please check the District's [AV Capture](#) for the most up-to-date information about individual meetings.

Questions? Email Board Secretary Amy Oakley at [boardsecretary@northshorefire.com](mailto:boardsecretary@northshorefire.com).

## ANNUAL REPORT CERTIFICATION

King County Fire Protection District No 16

(Official Name of Government)

2512

MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office

For the Fiscal Year Ended 12/31/2021

### GOVERNMENT INFORMATION:

Official Mailing Address 7220 NE 181st Street  
Kenmore, WA 98028

Official Website Address www.northshorefire.com

Official E-mail Address dkillion@northshorefire.com

Official Phone Number 425-354-1778

### AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Dawn Killion Finance Specialist

Contact Phone Number 425-354-1778

Contact E-mail Address dkillion@northshorefire.com

I certify 27th day of May, 2022, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Dawn Killion (dkillion@northshorefire.com)



**King County Fire Protection District No. 16**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2021**

		Total for All Funds (Memo Only)	001 General	100 Donation	200 G O Bond
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	11,177,766	11,024,431	69,127	84,208
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	6,893,587	5,600,596	-	1,292,991
320	Licenses and Permits	37,585	37,585	-	-
330	Intergovernmental Revenues	572,841	572,840	-	1
340	Charges for Goods and Services	4,410,779	4,410,779	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	133,391	130,116	475	2,800
Total Revenues:		<u>12,048,183</u>	<u>10,751,916</u>	<u>475</u>	<u>1,295,792</u>
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	9,987,159	9,982,858	7	4,294
Total Expenditures:		<u>9,987,159</u>	<u>9,982,858</u>	<u>7</u>	<u>4,294</u>
Excess (Deficiency) Revenues over Expenditures:		2,061,024	769,058	468	1,291,498
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	730,500	730,500	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>730,500</u>	<u>730,500</u>	<u>-</u>	<u>-</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	388,389	388,389	-	-
591-593, 599	Debt Service	1,308,650	-	-	1,308,650
597	Transfers-Out	730,500	730,500	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>2,427,539</u>	<u>1,118,889</u>	<u>-</u>	<u>1,308,650</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b><u>363,985</u></b>	<b><u>380,669</u></b>	<b><u>468</u></b>	<b><u>(17,152)</u></b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	67,056	-	-	67,056
50841	Committed	6,354,951	6,285,355	69,596	-
50851	Assigned	-	-	-	-
50891	Unassigned	5,119,746	5,119,746	-	-
<b>Total Ending Cash and Investments</b>		<b><u>11,541,753</u></b>	<b><u>11,405,101</u></b>	<b><u>69,596</u></b>	<b><u>67,056</u></b>

The accompanying notes are an integral part of this statement.

**King County Fire Protection District No. 16**  
**Schedule of Liabilities**  
**For the Year Ended December 31, 2021**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
<b>General Obligation Debt/Liabilities</b>						
251.12	GO Bonds	12/1/2027	8,650,000	-	885,000	7,765,000
	<b>Total General Obligation Debt/Liabilities:</b>		<b>8,650,000</b>	<b>-</b>	<b>885,000</b>	<b>7,765,000</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
259.12	Compensated Absences		988,748	-	79,567	909,181
264.30	Net Pension Liability		122,622	-	96,756	25,866
264.40	OPEB Liabilities		-	2,375,183	-	2,375,183
	<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>		<b>1,111,370</b>	<b>2,375,183</b>	<b>176,323</b>	<b>3,310,230</b>
	<b>Total Liabilities:</b>		<b>9,761,370</b>	<b>2,375,183</b>	<b>1,061,323</b>	<b>11,075,230</b>

NORTHSHORE FIRE DEPARTMENT  
SCHEDULE OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDING: DECEMBER 31, 2021

Schedule 15

Grantor/Program Title	ID #	Amount	Footnote Ref
<hr/>			
Washington State Department Of Health			
<hr/>			
Dept Of Health EMS Grant	2021-01	1,260.00	
Total Washington State Department Of Health:		1,260.00	
Total State Assistance:		1,260.00	

**Labor Relations Consultant(s)  
For the Year Ended December 31, 2021**

Has your government engaged labor relations consultants?  Yes  No

If yes, please provide the following information for each consultant:

Name of firm: Summit Law Group PLLC
Name of consultant: Peter Altman
Business address: 315 Fifth Avenue South, Suite 100 Seattle, WA 98104-2682
Amount paid to consultant during fiscal year: \$99.00
Rates (e.g., hourly, etc.) \$330.00 per hour Duration of services 10/2021 Services provided: Review policy and MOU, email

Name of firm: Summit Law Group PLLC
Name of consultant: Sofia Mabee
Business address: 315 Fifth Avenue South, Suite 100 Seattle, WA 98104-2682
Amount paid to consultant during fiscal year: \$99.00
Rates (e.g., hourly, etc.) \$330.00 Duration of services 1/2021 Services provided: Review file and confer with M. Paxton

Name of firm: Summit Law Group PLLC
Name of consultant: Sofia Mabee
Business address: 315 Fifth Avenue South, Suite 100 Seattle, WA 98104-2682
Amount paid to consultant during fiscal year: \$14,572.50
Rates (e.g., hourly, etc.) \$335.00 per hour Duration of services 1/2021-10/2021 Services provided: Discussions with Chief Ahearn, Leave Issue, Labor Matter, review CBA, review employment matter and correspondence for S. Moore, analysis of materials and legal issues, review case law, confer with S. Moore and provide legal advice, draft grievance correspondence, review CBA and review and revise MOU for DC McDonald, emails regarding grievance and confer with M. Bolasina, legal advice regarding vaccination issues

Name of firm: Summit Law Group PLLC
Name of consultant: Michael Bolasina
Business address: 315 Fifth Avenue South, Suite 100 Seattle, WA 98104-2682
Amount paid to consultant during fiscal year: \$4,656.50
Rates (e.g., hourly, etc.) \$335.00 per hour Duration of services 8/2021-11/2021 Services provided: Review arbitrator strike panel, research potential arbitrators, conduct strikes, correspondence regarding arbitration scheduling, communication with Interim Chief regarding hearing date, review files regarding suspension grievance, communicate with opposing counsel, review discovery request, conference with J. Torpin regarding discovery, review and produce documents in discovery, conferences regarding discovery, rescheduling of hearing, communicate with witnesses, communications regarding new arbitration date, reviewing and organizing and producing documents

King County Fire Protection District No. 16**Local Government Risk Assumption  
For the Year Ended December 31, 2021**

1. Self-Insurance Program Manager: Dawn Killion
2. Manager Phone: (425) 354-1778
3. Manager Email: dkillion@northshorefire.com
4. How do you insure property and liability risks, if at all?
  - a. Formal self-insurance program for some or all perils/risks
  - b. Belong to a public entity risk pool
  - c. Purchase private insurance
  - d. Retain risk internally without a self-insurance program (i.e., risk assumption)
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
  - a. Self-insure some or all benefits
  - b. Belong to a public entity risk pool
  - c. All benefits provided by health insurance company or HMO
  - d. Not applicable – no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
  - a. Self-insured (“Reimbursable”)
  - b. Belong to a public entity risk pool
  - c. Pay taxes to the Department of Employment Security (“Taxable”)
  - d. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?
  - a. Self-insured (“Reimbursable”)
  - b. Belong to a public entity risk pool
  - c. Pay premiums to the Department of Labor and Industries
  - d. Not applicable – no employees
8. How do you participate in the Washington Paid Family & Medical Leave Program?
  - a. Self-insured (“Voluntary Plan”) for one or both program benefits
  - b. Pay premiums to the State’s program for both benefits

**If the local government DID NOT answer (a) to any of the above questions, then there is no need to complete the rest of this schedule.**

**If the local government answered (a) to any of the above questions, then answer the rest of the form in relation to the government's self-insured risks and copy the table below as needed.**

	<b><u>Please list the title of the self-insurance program or type of risk covered by self-insurance:</u></b>				
	<i>Program/Risk 1</i>	<i>Program/Risk 2</i>	<i>Program/Risk 3</i>	<i>Program/Risk 4</i>	<i>Program/Risk 5</i>
Self-Insurance as a <i>formal</i> program?	<b><u>Yes</u></b>				
If yes, do other governments participate?	<b><u>No</u></b>				
If yes, please list participating governments.					
Self-Insure as part of a joint program?	<b><u>No</u></b>				
Does a Third-Party Administer manage claims?	<b><u>Yes</u></b>				
If no, does an employee or official reconcile claims payments to the information in the claims management software or other records of approved claims? (Not applicable for self-insured unemployment compensation.)					
Has program had a claims audit in last three years?	<b><u>No</u></b>				
Are program resources sufficient to cover expenses?	<b><u>Yes</u></b>				
Does an actuary estimate program liability?	<b><u>No</u></b>				
Number of claims paid during the period?	<b><u>One</u></b>				
Total amount of paid claims during the period?	<b><u>\$8,475.00</u></b>				
Total amount of recoveries during the period?	<b><u>None</u></b>				

Provide any other information necessary to explain answers to the Schedule 21 questions above.

King County Fire Protection District No. 16  
Notes to Financial Statement  
For the Year Ended December 31, 2021  
MCAG No. 2512

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

King County Fire Protection District No. 16 (the “District”) is a Special Purpose District that provides fire protection and emergency medical services to the general public and is supported through property taxes and a benefit charge as provided by RCW 52.18. The District was incorporated on October 15, 1942 and operates under Chapter 52 RCW and other laws of the state of Washington applicable to fire districts.

The District reports financial activity in accordance with the Cash Basis Budgeting, Accounting and Reporting System (BARS) Manual prescribed by the State Auditor’s Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The Schedule of Liabilities is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances for proprietary and fiduciary funds are presented using classifications that are different from the ending net position classifications in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government’s resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund – 001 (Expense Fund)

This fund is the primary operating fund of the District. It accounts for all financial resources except those required or elected to be accounted for in another fund. The General Expense, General Reserve, General Benefits, Imprest Petty Cash Checking Accounts and Imprest Petty Cash fund are accounted for in Fund 001.



King County Fire Protection District No. 16  
Notes to Financial Statement  
For the Year Ended December 31, 2021  
MCAG No. 2512

Special Revenue Funds – 100 (Donation Fund)

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

Debt Service Funds – 200 (GO Bond Fund)

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

B. Basis of Accounting and Measurement Focus

The District reports financial activity using the revenue and expenditure classifications, statements and schedules contained in the Cash Basis Budgeting Accounting and Reporting System (BARS) manual. The cash basis of accounting and reporting is another comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid.

C. Cash and Investments

Cash

It is the District's policy to invest all temporary cash surpluses. The amount is included on the statement of resources and uses arising from cash transactions as cash and investments.

Investments

See note 5

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of 3 years. Capital assets are recorded as capital expenditures when purchased.

E. Compensated Absences

Union Employees

Vacation pay may be accumulated up to 288 hours and is payable upon separation or retirement. Sick leave may accumulate indefinitely. Upon retirement or permanent disability employees receive payment for 50% of unused sick leave up to an equivalent of 400 hours. For line of duty death 100% of sick leave hours are paid to the designated beneficiary. The District's

King County Fire Protection District No. 16  
Notes to Financial Statement  
For the Year Ended December 31, 2021  
MCAG No. 2512

estimated liability for sick leave and vacation termination benefits on December 31, 2021 was \$502,779 and \$345,854 respectively. The total compensated leave liability for union employees decreased by \$68,995 from the 2020 calculated liability.

Non-Union Employees

Vacation pay may be accumulated up to 480 hours and is payable upon separation or retirement. Sick leave may accumulate indefinitely. Upon retirement or permanent disability employees receive payment for 50% of unused sick leave up to an equivalent of 400 hours. The District's estimated liability for sick leave and vacation termination benefits on December 31, 2021 was \$23,224 and \$37,323 respectively. The total compensated leave liability for non-union employees decreased by \$10,572 from the 2020 calculated liability.

The total liability for compensated absences was \$909,181 that represents a decrease of \$79,567 over the prior year's liability.

F. Long-Term Debt

See note 6

G. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by Resolution or requiring Board approval.

Listed below are the funds, year-end balances and restrictions for the District funds that have a beginning and end cash balance that are designated as restricted or committed.

General Fund

\$6,285,355 of the year-end fund balance has been committed by Board resolution for capital acquisition, employee benefits, loss of revenues, natural disaster, losses not reimbursed by insurance and facility upgrades and major repairs.

Donation Fund

The fund balance of \$69,596 represents funds donated by members of the community and can only be expended for purposes approved by the Board of Commissioners.

GO Bond Fund

The fund balance of \$67,056 represents funds collected from a general obligation bond levy that can only be used to pay principal and interest on the outstanding bond debt (see note 5).

H. Other Financing Sources or Uses

The District did not have any other financing sources or uses in 2021.

King County Fire Protection District No. 16  
Notes to Financial Statement  
For the Year Ended December 31, 2021  
MCAG No. 2512

**NOTE 2 – BUDGET COMPLIANCE**

A. Budget

The District adopts annual appropriated budgets for the general and reserve funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted 2021 budget were as follows:

Fund Name	Appropriated Amounts	Actual Expenditures	Variance
General Fund	\$10,492,279	\$10,041,555	\$750,724
Reserve Fund	\$730,500	\$737,284	(\$ 6,784)
Totals	\$11,222,779	\$11,239,600	\$ 743,940

Any revisions that alter the total authorized expenditure of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the District's legislative body.

**NOTE 3 – COMPONENT UNIT(S), JOINT VENTURES, AND RELATED PARTIES**

In November of 2007, Northshore Fire Department, with the cities of Bellevue, Bothell, Clyde Hill, Kirkland, Medina, Mercer Island, and Snoqualmie, along with Eastside Fire and Rescue, King County Fire Protection Districts 27 and 45, King and Kittitas County Fire Protection District 51, Woodinville Fire & Rescue and Shoreline Fire Department entered into an interlocal agreement to establish and maintain a consolidated emergency service communications center. In 2008, the City of Redmond joined as a subscriber. Prior to the interlocal agreement, the formation efforts were carried out under a Joint Powers Agreement originally approved in 2005 and amended in 2006 and 2007. On July 1, 2009, the separate dispatch operations of the cities of Bellevue and Kirkland were combined and began operating as the North East King County Regional Public Safety Communications Agency (or NORCOM). NORCOM includes 911 telephone answering, computer aided dispatch of fire, police and EMS resources, public safety field technology and a records management system. Operating revenues are provided by user fees charged to each member based on average call volume. For 2021, Northshore Fire Department's share of these fees was \$196,608. Additional financial information may be obtained from NORCOM, c/o Marianne Ryerson, Finance Manager, P.O. Box 50911, Bellevue, WA 98015-0911.

**NOTE 4 – COVID-19 PANDEMIC**

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of COVID-19. Precautionary measures to slow the spread of the virus continued throughout 2021. These measures included limitations on business operations, public events, gatherings, travel, and in-person interactions.

King County Fire Protection District No. 16  
Notes to Financial Statement  
For the Year Ended December 31, 2021  
MCAG No. 2512

The 2021 summary of expenses for COVID-19 are as follows:

- COVID-19 PPE Supply Orders \$6,126

The length of time these measures will continue to be in place, and the full extent of the financial impact on the District is unknown at this time.

**NOTE 5 – DEPOSITS AND INVESTMENTS**

It is the District’s policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the District or its agent in the government’s name.

Investments are reported at the fair value. Investments by type at December 31, 2021, are as follows:

<u>Type of Investment</u>	<u>District’s own investments</u>	<u>Investments Held by District as an agent for other local governments, individuals, or private organizations</u>	<u>Total</u>
<u>U.S. Treasury</u>	\$3,442,905	\$0	\$3,442,905
<u>Supranational Agencies</u>	\$3,849,175	\$0	\$3,849,175
<u>Corporate Bank Notes</u>	\$353,178	\$0	\$353,178
<u>Federal Agency</u>	\$1,498,120	\$0	\$1,498,120
<u>Washington State LGIP</u>	\$1,102,237	\$0	\$1,102,237
<u>Repurchase Agreements</u>	\$380,878	\$0	\$380,878
<u>Commercial Paper</u>	\$902,565	\$0	\$902,565
<u>Cash and Equivalents</u>	\$9,233	\$0	\$9,233
<u>Agency Mortgages</u>	\$2,308	\$0	\$2,308
<b><u>Total</u></b>	<b>\$11,541,753</b>	<b>\$0</b>	<b>\$11,541,753</b>

As of December 31, 2021 the district did not have any funds invested as an agent for other local governments, individuals, or private organizations.

King County Fire Protection District No. 16  
Notes to Financial Statement  
For the Year Ended December 31, 2021  
MCAG No. 2512

Investments in King County Investment Pool

The District is a voluntary participant in the King County Investment Pool, an external investment pool operated by the County Treasurer. The pool is not rated or registered with the SEC. Rather, oversight is provided by the County Finance Committee in accordance with RCW 36.48.070. The District reports its investment in the pool at fair value, which is the same as the value of the pool per share. (The LGIP does not impose liquidity fees or redemption gates on participant withdrawals/disclose any liquidity fees or redemption gates).

**NOTE 6 – LONG-TERM DEBT**

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the District and summarizes the District’s debt transactions for year ended December 31, 2021.

General Obligation Debt Schedule

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022	\$980,000	\$388,250	\$1,368,250
2023	\$1,095,000	\$339,250	\$1,434,250
2024	\$1,215,000	\$284,500	\$1,499,500
2025	\$1,345,000	\$223,750	\$1,568,750
2026	\$1,490,000	\$156,500	\$1,646,500
2027	\$1,640,000	\$82,000	\$1,722,000
<b>Totals</b>	<b>\$7,765,000</b>	<b>\$1,474,250</b>	<b>\$9,239,250</b>

**NOTE 7 – OTHER DISCLOSURES**

HRA/VEBA

The District provides its employees with a medical plan that has a high deductible, currently managed by Northwest Firefighters Trust. The District also provides an HRA/VEBA, administered by BPAS, to help offset employees’ out-of-pocket medical expenses.

Annual HRA/VEBA employer contributions were set at \$2,000.00 for individual employees and \$4,000.00 for employees on a family plan. Any unused balance in the employee’s account at the end of the calendar year remains with the employee (even after s/he leaves the District) until it is fully utilized.

**NOTE 8 – OPEB PLANS**

LEOFF 1 LIABILITY

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the District as required by RCW 41.26. The plan pays for 100% of eligible retirees’ healthcare costs on a pay-as-you-go basis. As of December 31, 2021, the plan had five (5) members,

King County Fire Protection District No. 16  
Notes to Financial Statement  
For the Year Ended December 31, 2021  
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all retirees. As of December 31, 2021, the District’s total OPEB liability was \$2,375,183, as calculated using the alternative measurement method. For the year ended December 31, 2021, the District paid \$57,915 in benefits.

**NOTE 9 - PENSION PLANS**

Substantially all of the District's full-time and qualifying part-time employees participate in the PERS and LEOFF II plans administered by the Washington State Department of Retirement Systems, under cost-sharing, multiple-employer public employee defined benefit retirement systems. Actuarial information is on a system-wide basis and is not considered pertinent to the District's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems  
Communications Unit  
PO Box 48380  
Olympia WA 98540-8380

Also, the DRS CAFR may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

At June 30, 2021, the District’s proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	<b>EMPLOYER CONTRIBUTIONS</b>	<b>ALLOCATION %</b>	<b>NET PENSION LIABILITY</b>
PERS 1 UAAL	\$ 15,776	.002118%	\$ 25,866
<b>TOTAL LIABILITIES</b>			<b>\$ 25,866</b>

	<b>EMPLOYER CONTRIBUTIONS</b>	<b>ALLOCATION %</b>	<b>NET PENSION ASSETS</b>
PERS 2 AND 3	\$ 25,769	.002720%	(\$270,956)
LEOFF 1		.014435%	(\$ 494,490)
LEOFF 2	\$ 309,867	.155443%	(\$ 9,028,773)
<b>TOTAL ASSETS</b>			<b>(\$ 9,794,209)</b>

LEOFF Plan 1

King County Fire Protection District No. 16  
Notes to Financial Statement  
For the Year Ended December 31, 2021  
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The District participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

LEOFF Plan 2

The District also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

**NOTE 10 - PROPERTY TAXES**

The county treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Collections are distributed as they are received.

Property tax revenues are recognized when cash is received by the District. Delinquent taxes are considered fully collectible because a lien affixes to the property after taxes are levied.

The District's regular levy for the year 2021 was \$0.64314 per \$1,000 on an assessed valuation of \$8,707,216,466 for a total regular levy of \$5,599,961.

In 2021, the District also levied \$0.14930 per \$1,000 for general obligation bond debt service requirements for a total additional levy of \$1,300,000.

In 2021, the District also assessed a benefit charge of \$4,413,338 which is identified in this report as a charge for goods and services in BARS revenue account number 340.

**NOTE 11 – RISK MANAGEMENT**

The District manages its risk by maintaining insurance coverage for damages and losses to property, apparatus, portable equipment or criminal acts. Coverage for general, management, automotive related liability is included. The insurance coverage is purchased through Volunteer Firemen's Insurance Services, Inc. (VFIS). The District's local broker for VFIS is Nicholson & Associates, LLC.

VFIS  
183 Leader Heights Road  
York, PA 17402

Nicholson & Associates, LLC  
1802 Black Lake Blvd, Suite 301  
Olympia, WA 98512



# Shoreline Fire Department

*Dedicated to the Protection of Life and Property*

## Interfund Transfer Request Date: JUNE 23, 2022

**Purpose:** One-time contract payment in accordance with Northshore/Shoreline ILA.  
Per section 5 of an ILA.

### Interfund transfer OUT activities

FUND NUMBER	Northshore Fire Fund(s)	Transfer-OUT (Disbursements)	
10-016-0010	Fire 16 Expense	\$ 5,811,258.00	SFD Expense fund
10-016-6010	Fire 16 Reserve	\$ 1,279,296.00	SFD Capital & Benefit

### Interfund transfer IN activities

FUND NUMBER	Shoreline Fire Fund(s)		Transfer- IN (Receipts)
10-004-0010	Expense fund	from Fire 16 Expense	\$ 5,811,258.00
10-004-0020	Capital fund	from Fire 16 Reserve	\$ 35,000.00
10-004-6050	Benefits fund	from Fire 16 Reserve	\$ 1,244,296.00

	Transfer- OUT	Transfer- IN
<b>GRAND TOTAL</b>	\$ 7,090,554.00	\$ 7,090,554.00

**PREPARED BY:**

Boupha K. Siharath  
Boupha K. Siharath, Assistant Admin. Director

6/16/22  
Date

**AUTHORIZED SIGNATURES:**

Joyce Brown  
Joyce Brown, Administrative Director

6/16/2022  
Date

Matt Cowan  
Matt Cowan, Fire Chief

6/16/22  
Date





**King County**

Department of Executive Services  
**Finance & Business Operations Division**  
Financial Management Section  
ADM-ES-0653  
500 4th Ave  
Seattle, WA 98104  
GL.OracleEBS@kingcounty.gov

# SPECIAL DISTRICT JOURNAL ENTRY FORM

Please complete the form, print, sign, scan a copy and send it to [GL.OracleEBS@kingcounty.gov](mailto:GL.OracleEBS@kingcounty.gov).

## ACCOUNT INFORMATION

Ledger	KC Global	Category	Interfund Transfers	Source	Manual
Currency	USD	Accounting Date (MM/DD/YYYY)	06/23/2022		

## REQUESTOR INFORMATION

Line	Fund (9 digits)	Project (7 digits)	Cost Center (6 digits)	Account (5 digits)	Bars (7 digits)	Future (5 digits)	Disbursement (Enter Amount)	Receipt (Enter Amount)	
1	100160010			24206			\$ 5,811,258.00		
2	100166010			24206			\$ 1,279,296.00		
3									
4	100040010			17275				\$ 5,811,258.00	
5	100040020			17275				\$ 35,000.00	
6	100046050			17275				\$ 1,244,296.00	
							Total	\$ 7,090,554.00	\$ 7,090,554.00

Note: Amounts must be positive numbers. The total debit must equal the total credit.

Explanation/Description

One-time contract payment in accordance with ILA (section 5) between Shoreline and Northshore Fire Departments.

## CONTACT INFORMATION

Contact Name	Dawn Killion	Organization	Northshore Fire Department
Email	dkillion@northshorefire.com	Phone #	(425) 354-1778 Ext

## AUTHORIZATION

Approved by	<i>Joyce Brown</i>	Title	Administrative Director	Date	06/16/2022
Print Name	Joyce Brown	Phone #	(206) 533-6570	Email	jbrown@shorelinefire.com

## FOR OFFICIAL USE ONLY

Date Entered		Entered By		Document #	
Notes					

Commissioners, as part of initiating the contract for services a one-time transfer of funds to SFD is required. We could not finalize that transfer amount until we had a tally of accrued benefits hours as of May 31. Dawn was able to complete that audit yesterday and sent me the numbers, which I inputted into the spreadsheet that we agreed to in negotiations. The good news is that our initial forecast a month and a half ago ended up a bit higher than reality. The language below is from our approved ILA and in 5.1.1 the liability estimated for accrued benefits was originally \$1,246,324. Our numbers from yesterday resulted in an amount totaling \$1,170,498, a decrease of \$75,826. The spreadsheet on the following page shows this computation. I removed the different employee's names to help ensure privacy. Our new totals needed for the transfer are:

Accrued Benefits	\$1,170,498
PEMB	\$73,798
Equipment	\$35,000
Remainder of 2022	\$5,811,258
<b>Total Transfer</b>	<b>\$7,090,554</b>

I will have our Finance Manager, Boupna Siharath, start preparing the transfer documentation for your approval, but meanwhile please let me know if you have any questions or concerns.

Thanks, Matt

## **Section 5 of the ILA**

### **5. PAYMENT FOR SERVICES**

5.1. One-Time Contract Payment. NFD shall pay SFD a one-time payment of \$7,166,380 by June 1, 2022 to cover the following:

5.1.1. Employee Benefits. The One-Time Contract Payment shall include \$1,246,324 (projected for May 31, actual amount will be updated on May 31) related to accrued employee benefits for employees of NFD transferring to SFD. This amount shall reflect cash out amounts for vacation at 100% and sick leave at 50% value.

5.1.2. Post-Employment Medical Benefits. The One-Time Contract Payment shall include \$73,798 related to post-employment medical benefits for employees of NFD transferring to SFD.

5.1.3. Equipment. The One-Time Contract Payment shall include \$35,000 related to equipment purchases.

5.1.4. Total Cost of this Service for 2022. The One-Time Contract Payment shall include \$5,811,258 for the cost of providing services, including, without limitation, salary, benefits, and general expenses, from the effective date of this agreement until December 31, 2022.

## 2022 ACCRUED BENEFITS LIABILITY FOR NFD PERSONNEL

Accurate as of 5/31/22

Vacation hours include holiday hours.

SL Cap at SFD 664							VAC Cap at SFD 184				(Year 5-8)
FTE	JOB TITLE	Hourly Rate	SL Hours	Hours Over Cap	Cash Out Over Cap	Liability to SFD	VAC Hours	Hours Over Cap	Cash Out Over Cap	Liability to SFD	
1	Fin Specialist	\$ 47.00	19.5	0.00	\$0.00	\$458.25	197	13.00	\$611.00	\$8,648.00	
0.5	Admin Specialist	\$ 34.17	19.20	0.00	\$0.00	\$328.03	0.00	0.00	\$0.00	\$0.00	
0.5	Admin Specialist	\$ 31.78	55.1	0.00	\$0.00	\$875.54	0	0.00	\$0.00	\$0.00	
1	Fire Inspector/PIO	\$ 68.45	1,057.00	0.00	\$0.00	\$36,175.83	545.00	361.00	\$24,710.45	\$12,594.80	
					<b>Subtotal</b>	<b>\$0.00</b>	<b>\$37,837.65</b>		<b>Subtotal</b>	<b>\$25,321.45</b>	<b>\$21,242.80</b>

SL Cap at SFD 1416							VAC Cap at SFD 96				
#		Hourly Rate	SL Hours	Hours Over Cap	Cash Out Over Cap	Liability to SFD	VAC Hours	Hours Over Cap	Cash Out Over Cap	Liability to SFD	
1	Training-CAP	\$ 77.55	639.00	0.00	\$0.00	\$24,777.23	259.50	163.50	\$12,679.43	\$7,444.80	
1	Batt Chief	\$ 68.52	1,136.50	0.00	\$0.00	\$38,936.49	355.50	259.50	\$17,780.94	\$6,577.92	
2	Batt Chief	\$ 69.76	1,455.00	39.00	\$1,360.32	\$49,390.08	319.00	223.00	\$15,556.48	\$6,696.96	
3	Batt Chief	\$ 67.27	1,455.00	39.00	\$1,311.77	\$47,627.16	334.50	238.50	\$16,043.90	\$6,457.92	
1	Lieutenant	\$ 58.84	1,005.00	0.00	\$0.00	\$29,569.15	256.00	160.00	\$9,415.05	\$5,649.03	
2	Lieutenant	\$ 58.84	401.00	0.00	\$0.00	\$11,798.24	270.50	174.50	\$10,268.29	\$5,649.03	
3	Lieutenant	\$ 58.62	955.00	0.00	\$0.00	\$27,991.65	331.00	235.00	\$13,775.99	\$5,627.64	
4	Lieutenant	\$ 59.51	1,455.00	39.00	\$1,160.50	\$42,134.92	408.00	312.00	\$18,567.93	\$5,713.21	
5	Lieutenant	\$ 61.52	1,173.00	0.00	\$0.00	\$36,080.32	331.50	235.50	\$14,487.50	\$5,905.73	
6	Lieutenant	\$ 57.95	679.00	0.00	\$0.00	\$19,674.95	295.00	199.00	\$11,532.59	\$5,563.46	
7	Lieutenant	\$ 70.59	651.00	0.00	\$0.00	\$22,977.05	416.00	320.00	\$22,588.80	\$6,776.64	
8	Lieutenant	\$ 61.52	1,455.00	39.00	\$1,199.60	\$43,554.80	235.50	139.50	\$8,581.77	\$5,905.74	
1	FF0- 70% (SFD)	\$ 37.91	106.50	0.00	\$0.00	\$2,018.71	136.00	40.00	\$1,516.40	\$3,639.36	
2	FF0- 70% (SFD)	\$ 37.91	91.00	0.00	\$0.00	\$1,724.91	116.00	20.00	\$758.20	\$3,639.36	
3	FF0- 70% (SFD)	\$ 37.91	91.00	0.00	\$0.00	\$1,724.91	116.00	20.00	\$758.20	\$3,639.36	
4	FF0- 70% (SFD)	\$ 37.91	91.00	0.00	\$0.00	\$1,724.91	116.00	20.00	\$758.20	\$3,639.36	
5	FF0- 70% (SFD)	\$ 37.91	91.00	0.00	\$0.00	\$1,724.91	116.00	20.00	\$758.20	\$3,639.36	
6	FF0- 70% (SFD)	\$ 37.91	177.00	0.00	\$0.00	\$3,355.04	229.00	133.00	\$5,042.03	\$3,639.36	
7	FF0- 70% (SFD)	\$ 37.91	69.00	0.00	\$0.00	\$1,307.90	159.00	63.00	\$2,388.33	\$3,639.36	
8	FF0- 70% (SFD)	\$ 37.91	177.00	0.00	\$0.00	\$3,355.04	133.00	37.00	\$1,402.67	\$3,639.36	
9	FF0- 70% (SFD)	\$ 40.61	281.00	0.00	\$0.00	\$5,705.71	277.00	181.00	\$7,350.41	\$3,898.56	
10	FF0- 70% (SFD)	\$ 37.91	105.00	0.00	\$0.00	\$1,990.28	169.00	73.00	\$2,767.43	\$3,639.36	
11	FF0- 70% (SFD)	\$ 37.91	271.50	0.00	\$0.00	\$5,146.28	217.00	121.00	\$4,587.11	\$3,639.36	
12	FF0- 70% (SFD)	\$ 40.61	329.00	0.00	\$0.00	\$6,680.35	268.00	172.00	\$6,984.92	\$3,898.56	
13	FF0- 80% (SFD)	\$ 40.61	116.00	0.00	\$0.00	\$2,355.38	141.00	45.00	\$1,827.45	\$3,898.56	
14	FF2- 90% (SFD)	\$ 45.58	291.50	0.00	\$0.00	\$6,643.29	330.00	234.00	\$10,665.72	\$4,375.68	
15	FF2- 90% (SFD)	\$ 45.58	174.00	0.00	\$0.00	\$3,965.46	324.50	228.50	\$10,415.03	\$4,375.68	
16	FF3- Top Step FF	\$ 47.91	547.00	0.00	\$0.00	\$13,103.39	308.50	212.50	\$10,180.88	\$4,599.36	
17	FF3- Top Step FF	\$ 46.03	609.00	0.00	\$0.00	\$14,016.14	345.00	249.00	\$11,461.47	\$4,418.88	
18	FF3- Top Step FF	\$ 47.91	90.00	0.00	\$0.00	\$2,155.95	186.50	90.50	\$4,335.86	\$4,599.36	
19	FF3- Top Step FF	\$ 47.91	149.00	0.00	\$0.00	\$3,569.30	145.00	49.00	\$2,347.59	\$4,599.36	
20	FF3- Top Step FF	\$ 50.58	1,455.00	39.00	\$986.31	\$35,810.64	300.50	204.50	\$10,343.61	\$4,855.68	
21	FF3- Top Step FF	\$ 47.91	314.50	0.00	\$0.00	\$7,533.85	356.00	260.00	\$12,456.60	\$4,599.36	
22	FF3- Top Step FF	\$ 45.58	583.00	0.00	\$0.00	\$13,286.57	369.00	273.00	\$12,443.34	\$4,375.68	
23	FF3- Top Step FF	\$ 47.91	1,125.00	0.00	\$0.00	\$26,949.38	376.50	280.50	\$13,438.76	\$4,599.36	
24	FF3- Top Step FF	\$ 51.47	547.50	0.00	\$0.00	\$14,089.91	238.00	142.00	\$7,308.74	\$4,941.12	
25	FF3- Top Step FF	\$ 47.91	370.50	0.00	\$0.00	\$8,875.33	225.00	129.00	\$6,180.39	\$4,599.36	
<b>RESPONSE OPERATIONS</b>			20,711.5		<b>Subtotal</b>	<b>\$6,018.49</b>	<b>\$583,325.49</b>	9,509.5	<b>Subtotal</b>	<b>\$319,756.19</b>	<b>\$176,996.24</b>

	<b>Total</b>	<b>\$6,018.49</b>	<b>\$621,163.13</b>		<b>Total</b>	<b>\$345,077.64</b>	<b>\$198,239.04</b>
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Accrued Benefit Transfer to SFD	<b>\$1,170,498</b>
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PEMB Transfer to SFD	<b>\$73,798</b>
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<b>Total Transfer to SFD</b>	<b>\$1,244,296</b>
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**King County  
Interfund Transfer Approval Document**

GOVERNMENTAL UNIT NAME King County Fire Protection District #16  
Fund: **10-016-6010 / 10-016-0010**

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*Board of Directors Approval:*

We, the undersigned Board of Directors of the above named governmental unit do hereby certify that the merchandise or services hereinafter specified have been received and that the vouchers identified on the following pages are approved for payment.

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

---

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<b>DATE</b>	<b>6/23/2022</b>	<b>Total</b>
Interfund Transfer - General Expense		\$5,811,258.00
Interfund Transfer - Reserve Fund		\$1,279,296.00

*Transfer to Shoreline Fire Department as follows:*

*\$5,811,258 to the General Expense 10-004-0010*

*\$35,000 to the Capital Fund 10-004-0020*

*\$1,244,296 to the Benefit Fund 10-004-6050*

**Grand Total**                      **\$7,090,554.00**

---

*Auditing Officer Certification:* I the undersigned do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed as described herein and that the claim is a just, due and unpaid obligation against the above-named governmental unit, and that I am authorized to authenticate and certify to said claim.

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**Requested Voucher Date:**      **6/23/2022**

## BOARD MEETINGS – PARLIAMENTARY PROCEDURES

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1. **MOTION.** A motion brings business before the board for its consideration in such a manner that it may be discussed and acted upon. A motion may be made by any commissioner, including the chair. A motion may be stated as: “I move that \_\_\_\_\_.” The chair may recognize a motion by stating: “A motion has been made by Commissioner \_\_\_\_\_”.

**SECOND.** A motion may be seconded by any commissioner. A motion which fails to receive a second is not considered for discussion.

**OUT-OF-ORDER MOTION.** A motion which does not relate to the matter under consideration or which is a main motion and is being presented while another main motion is still before the board is out of order and shall not be recognized.

**REVISION OF MOTION.** At any time before a vote is taken on a motion, the person making the motion may revise the wording of the motion if there is no objection by other commissioners. If there is an objection, the motion should be revised by amendment.

**WITHDRAWAL OF MOTION.** The maker of a motion may elect to withdraw their motion prior to a vote.

2. **SUBSIDIARY MOTIONS.** These are motions which propose to take some action in relation to the manner in which the board will consider the substance of the main motion. (Motions are ranked in order of precedence.)

A. Upon majority vote of the board, a motion may be tabled. Such motion may be removed from the table by the majority vote.

B. **CALL FOR THE QUESTION.** At any time during the discussion on any motion any commissioner may move for the previous question. If that call receives a second and approval by two-thirds of the board, the chair shall call for the vote on the motion being discussed. The chair at any time may state: “If there is no objection, the chair will call for the vote on the motion being discussed”. If one commissioner objects, the discussion shall continue until there is a two-thirds affirmative vote to close debate or there is no objection to closing debate. Other business is out of order until the motion before the board has been disposed.

C. **LIMITED DEBATE.** The board may elect to limit discussion or establish special rules governing the discussion on the main motion. (A second and two-thirds vote are required.)

D. POSTPONE DEFINITELY. If a motion to postpone consideration of a subject or the consideration of a motion is approved, the chair shall place the subject or the main motion on the agenda in accordance with the terms of the motion without further action by the commissioners. If no time or circumstances are specified for the reinstatement of the subject or the main motion in the motion of postponement, the chair shall reinstate the subject or the main motion at his/her discretion without further action by the commissioners but not sooner than the next regular meeting. (A second and majority vote are required.)

E. REFER. The subject of the main motion may be referred to a committee or individual for study or special consideration.

F. AMEND. At any time before a vote is taken on a motion, a commissioner may move to amend the motion which is then before the board. The motion shall state the amendment and shall receive a second before it shall become the business before the board. The chair shall call for discussion, which shall be limited to the proposed amendment. If the proposed amendment receives a favorable majority, the main motion shall stand amended and further discussion on the main motion shall be directed to the motion as amended.

G. POSTPONE INDEFINITELY. A motion can be postponed indefinitely. (A second and majority vote are required.)

H. ORDER OF MOTIONS AND PROCEDURAL ACTIONS. The following order in the presentation of motions and other procedural actions shall be in effect while a main motion is being discussed. If there is a main motion before the members, the chair may recognize one of the following: (with "a" being at the highest in rank order)

- a. Adjourn, Recess
- b. Table,
- c. Previous question (close debate),
- d. Limit debate,
- e. Postpone,
- f. Refer to committee,
- g. Amend the motion,
- h. Postpone indefinitely.

3. PRIVILEGED MOTIONS. This type of motion provides for the comfort or convenience of the board or one of its commissioners and is not directly related to a motion that is "on the floor". (Motions are ranked in order of precedence.)

1. ADJOURN. When the agenda is completed, if there are no objections, the chair may declare the meeting adjourned. If a commissioner moves to adjourn the meeting, the chair would call for a vote of the board to adjourn. Once the motion passes, the chair must declare the meeting adjourned. (A majority vote is required.)

2. RECESS. A commissioner can request a recess in the deliberations of the board. (A majority vote is required.)

4. INCIDENTAL MOTIONS. This type of motion deals with the procedures of the board and is incidental to the motion that is “on the floor”. Incidental motions are acted upon when proposed. (No order of preference.)

1. DIVIDE A MOTION. A main motion, by majority vote, may be divided into smaller units for the purpose of discussion, voting or both.

2. APPEAL. Any decision by the chair may be appealed by a single member, in which the board will decide the matter by majority vote.

3. RECONSIDER. A motion can be brought back “to the table” by a commissioner provided that such a motion is made by a member of the majority when the issue was last voted upon.

4. RESCIND. A motion can be made to retract an issue or order that was passed. (A two-thirds vote is required.)

5. VOTE. The vote on all matters shall be made in person and shall be oral. Results will be announced immediately and recorded in the minutes. A commissioner may change his/her vote if the change is announced before the chair announces the results of the prevailing side.

Any commissioner may abstain from voting at any call for the vote. The reason for the abstention should be stated and recorded in the minutes of the meeting. Such a commissioner, who is present at the call for the vote, shall be counted as present for the purpose of determining the presence of a quorum. All votes on motions and resolutions shall be by “voice” vote.

6. Board members may change agenda at any time.

5. Chat Function on Zoom will be turned on only when the Board is in public session.

# WARRANT/CHECK REGISTER

Northshore Fire Department

Time: 17:08:11 Date: 06/17/2022

06/29/2022 To: 06/29/2022

Page: 1

Trans	Date	Type	Acct #	War #	Claimant	Amount	Memo
1088	06/29/2022	Claims	1	0	ARAMARK UNIFORM SERVICES	16.52	Lobby Mats
1089	06/29/2022	Claims	1	0	CENTURY LINK	64.56	Phones - St 57
1090	06/29/2022	Claims	1	0	CHMELIK SITKIN & DAVIS PS	150.00	Legal fees - Employment
1091	06/29/2022	Claims	1	0	CHMELIK SITKIN & DAVIS PS	990.00	Legal fees - General Business
1092	06/29/2022	Claims	1	0	CHMELIK SITKIN & DAVIS PS	1,020.00	Legal fees - Public Records Request
1093	06/29/2022	Claims	1	0	EASTSIDE PUBLIC SAFETY COMM. AGENCY	1,061.55	June 2022 - Radio Access Fees
1094	06/29/2022	Claims	1	0	EASTSIDE PUBLIC SAFETY COMM. AGENCY	489.44	June 2022 - Maintenance Service Agreement
1095	06/29/2022	Claims	1	0	FINISHING TOUCHES LANDSCAPING	1,334.22	Additional Lighting and Landscaping Supplies - St 51
1096	06/29/2022	Claims	1	0	FREIGHTLINER NORTHWEST	2,721.67	Vehicle Repair - E151
1097	06/29/2022	Claims	1	0	KING COUNTY FIRE PROTECTION DISTRICT 16	4.39	Petty Cash Box Reimbursement
1098	06/29/2022	Claims	1	0	KING COUNTY FIRE PROTECTION DISTRICT 16	472.50	Petty Cash Checking Reimbursement
1099	06/29/2022	Claims	1	0	KROESEN'S, INC.	387.46	Gillis Uniforms
1100	06/29/2022	Claims	1	0	KROESEN'S, INC.	367.73	Davis Boots
1101	06/29/2022	Claims	1	0	L. N. CURTIS & SONS	388.29	Helmet replacment - Brackett
1102	06/29/2022	Claims	1	0	MUNICIPAL EMERGENCY SERVICES	248.50	Ballistic Vests - Female Speed Plate
1103	06/29/2022	Claims	1	0	NORCOM	5,000.00	May 2022 - IT Services
1104	06/29/2022	Claims	1	0	NORTH CITY WATER DISTRICT	56.76	Acct 022432-000; St 57 - Water-Fire Line 4
1105	06/29/2022	Claims	1	0	NORTHSHORE UTILITY DISTRICT (NUD)	5,942.04	May 2022 - Fuel & Maintenance
1106	06/29/2022	Claims	1	0	O'REILLY AUTO PARTS	181.54	Blue DEF; Oil absorbant
1107	06/29/2022	Claims	1	0	PACIFIC OFFICE AUTOMATION	214.70	Copier Lease
1108	06/29/2022	Claims	1	0	PUGET SOUND ENERGY	3,869.44	Acct #200019536453; St 51 - Electric & Gas
1109	06/29/2022	Claims	1	0	PUGET SOUND ENERGY	281.56	Acct #200020658783; St 57 - Gas
1110	06/29/2022	Claims	1	0	REPUBLIC SERVICES #172	396.29	St 51 - Garbage / Recycle Pickup
1111	06/29/2022	Claims	1	0	REPUBLIC SERVICES #172	163.49	St 57 - Garbage Pickup
1112	06/29/2022	Claims	1	0	STERICYCLE	20.72	Bio Hazard Disposal
1113	06/29/2022	Claims	1	0	VERIZON BUSINESS	738.47	Phones - St 51 VOIP
1114	06/29/2022	Claims	1	0	VERIZON WIRELESS	993.67	Smart Phones
001 General Fund 10-016-0010						27,575.51	
						<u>27,575.51</u>	Claims: 27,575.51
						27,575.51	



# WARRANT/CHECK REGISTER

Northshore Fire Department

Time: 17:08:46 Date: 06/17/2022

06/29/2022 To: 06/29/2022


Page: 1

Trans	Date	Type	Acct #	War #	Claimant	Amount	Memo
1085	06/29/2022	Claims	4	0	ALFRED J BAKER	5,679.64	LEOFF I
1086	06/29/2022	Claims	4	0	STRYKER SALES LLC	693.63	Battery for power cot
1087	06/29/2022	Claims	4	0	STRYKER SALES LLC	26,378.14	Power Loader
004 Reserve Fund 10-016-6010						32,751.41	
						<u>32,751.41</u>	Claims: 32,751.41
						32,751.41	

Northshore Fire Department  
Fire Commissioner Request for Compensation

Month:	May	Year:	2022	Name:	Adman
Date	Description of Activity				Hours
5-3-22	Commissioner Meeting				2

*I certify by signing this request for compensation that I have acted on behalf of the Northshore Fire Department in the fulfillment of my duties as an elected Fire Commissioner and that this request for compensation is in compliance with the Northshore Fire Department policy and State Law.*

  
\_\_\_\_\_  
Signature

6/11/22  
\_\_\_\_\_  
Date



# 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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## MINUTES

June 7, 2022

### **REGULAR MEETING BOARD OF COMMISSIONERS at Northshore Fire Department's Headquarters Station 51 and Virtual Meeting via Zoom**

#### **I. OPEN REGULAR NORTHSHORE MEETING**

##### 1.1 Roll Call

Chair Josh Pratt called the meeting to order at 5:00 PM.

Persons in attendance were Commissioners Eric Adman, Josh Pratt, Tyler Byers, Rick Webster and Lisa Wollum. Also present was Chief Matt Cowan, Legal Counsel Matt Paxton, Board Secretary Amy Oakley, and 2 members of the public.

#### **II. PUBLIC COMMENT**

2.1 The Board heard comments from Lake Forest Park resident, Mike Dee.

#### **III. APPROVAL OF THE AGENDA**

3.1 *Commissioner Webster moved to adopt the agenda as presented. Commissioner Wollum seconded. The motion passed unanimously.*

#### **IV. BOARD DISCUSSION AND POSSIBLE ACTION ITEMS**

4.1 Conversation with IAFF, Local 1760

- o No comment.

4.2 Update Contract for Services with Shoreline Fire Department

- o Chief Cowan updated the Board on progress made to date regarding budget impact fees and staffing.
- o The Chief will be meet with Northshore administrative staff on Thursday.
- o Chief Cowan and Commissioner Webster met to discuss the Board budget.
- o Chief Cowan provided an update of the Blending Committee.
- o Chief Cowan updated the Board on the status of bringing Aid 157 car into service on July 1<sup>st</sup>, 2022.

4.3 Subcommittee on Administrative Tasks Not Covered under the Contract for Services

- o Commissioner Webster and Chief Cowan updated the Board on the progress made to create a Northshore Board of Commissioners budget.

4.4 Discussion on Fire Chief's report expectations

- The Board and Chief Cowan discussed the content and format of the Fire Chief's report
- 4.5 Non-Profit Property Tax Exempt Properties Data Collection Request
- Chief Cowan and the Board discussed the data collection request from the King County Fire Commissioners Association.

## V. BOARD RESOLUTIONS

- 5.1 None

## VI. CONSENT AGENDA

- 6.1 Vouchers
- The General Fund Vouchers totaled \$ 134,661.00
  - The Reserve Fund Vouchers totaled \$ 11,979.51
- 6.2 Commissioner Compensation
- 6.3 Meeting Minutes: 5/17

*Commissioner Webster moved to accept the consent agenda as presented. Commissioner Wollum seconded. The motion passed unanimously.*

## VII. REPORTS

### 7.1 Fire Chief Report

- Chief Cowan updated the Board on the status of the Training Consortium through the remainder of 2022.
- Chief Cowan updated the Board on the status of construction at Bothell Station 42 and use of King County EMS funds to house Shoreline EMS.
- Chief Cowan updated the Board on the Pulse Point app. The app notifies individuals of nearby cardiac events.
- Chief Cowan updated the Board on updates to the website regarding the June 1<sup>st</sup> Contract for Services implementation.

### 7.2 Commissioner Reports

- Commissioner Pratt allowed Kenmore resident, Stacey Valenzuela to provide public comments.
- Chief Cowan updated the Board on the water craft rescue (Sea-Doo) use.
- Commissioner Adman addressed the Board with comments relating to the name and branding of Northshore Fire Department on the website.
- Commissioner Adman and the Board discussed holding joint Board meeting with Shoreline Board of Commissioners twice yearly and as needed.
- Commissioner Adman clarified his appointment term will be through December 31, 2023.
- Commissioner Wollum plans to attend the WFCOA October 2022 Annual Conference in Spokane, WA.

### 7.3 Legal Counsel Reports

- Matt Paxton updated the Board on updates to the Open Public Meeting Act.
- Chief Cowan updated the Board discussed increases to LEOFF II retirement benefit, and possible impacts to retirements.

**VIII. UPCOMING BOARD AGENDAS**

8.1 Setting of Future Meeting Agenda(s)

In addition to the standard items, the June 21<sup>st</sup> agenda will include, an update from the subcommittee of administrative activities not cover under the ILA, an update on Non-Profit Property Tax Exempt Properties Data Collection Request, discussion on the Training Consortium.

**ADJOURNMENT**

The meeting adjourned at 6:16PM

**NEXT MEETING DATE**

The next regular Board of Commissioners meeting is scheduled for June 21, 2022, at 5:00PM.

Attachments: Agenda, Vouchers, Commissioner Compensation, Meeting Minutes: 5/17, and Chiefs Report.

**BOARD OF COMMISSIONERS**

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**ERIC ADMAN**, Member

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**JOSH PRATT**, Member

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**TYLER BYERS**, Member

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**RICK WEBSTER**, Member

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**LISA WOLLUM**, Member

**ATTEST**

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**Amy Oakley**, Secretary

King County Fire Protection District No. 16

Adopted at a Regular Meeting of the Board of Commissioners on June 21st, 2022

DRAFT

**Shoreline Fire Department**  
**BOARD MEETING DATE: June 16, 2022**  
**Chief Cowan**

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## **District Activity Highlights**

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The following District activities and/or meetings of note were completed during the report period:

**Succession development.**

- Finished and have communicated scope of work, compensation packages, and job descriptions for administrative positions.
- Defined work schedule expectations and office moves.
- Many meetings and interviews for Company Officer promotions and new Firefighter hiring process.

**Negotiations.**

- We have an approved Non-Uniform CBA (NUCBA).
- We have an approved impacts negotiation of NFD ILA.
- Still working on Post-Employment Medical Benefits (PEMB) program reform.

**Contract for service with NFD.**

- Approved modified 2022 budget to include NFD expenses.
- Prepared the one-time transfer of funds to SFD for remainder of 2022, accrued benefits liability, capital equipment, and PEMB program.
- Working on revised NFD budget.
- Extensive work on integration and focusing on mission critical items
- Continued work on homogenizing the NFD/SFD apparatus to be as similar as possible, so that blending of personnel can begin.
- We will combine incident numbers on August 1 assuming NORCOM has completed the Tyler CAD upgrade, which is still on schedule for July 12.

**Staffing**

- All payroll adjustment forms have been modified and inputted.
- Continued work on vacation blending with each NFD employee to ensure accuracy and for personnel to prepare for the process.
- June will be the training month for NFD personnel on Telestaff with full transition in July.
- Telestaff is now being used to fill overtime positions.
- Continued work on blending/training month for all personnel to get comfortable with the other's system and culture.
- Also working on blending "staffing assignments" between legacy NFD and SFD personnel for different projects.

**Consortium.**

- Attended different meetings on future of NKCTC.
- ESFR has asked NKCTC to include their 15 candidates in our Fall academy. While we are trying to be good partners, the biggest concern is if there will be any negative

impacts on the quality of cadets that we'll get. More candidates in an academy means less practical time unless modifications are made. Initial thoughts are that we would have to change the curriculum in the academy to remove non-practical aspects or extend the academy. I am not in favor of extending the academy because that increases the costs, but am willing to look at changing the curriculum.

- The Ops Chiefs and training staff will be meeting to discuss options and coming up with a plan.

- Starting to prepare for 2023 curriculum goals.

#### **Personnel.**

- Completed the Company Officer promotional process.
- Completed the lateral Firefighter hiring process.
- Completed new Firefighter hiring process and made conditional offers to 9 entry-level and 2 lateral hires for the Fall, and 4 entry-level for the Winter academy in January.

#### **Noteworthy Meetings**

- June 9 – State of the City
- June 9 – Summit Law Group
  - Discussed options for inundation of public record requests from one individual.
- June 10–NORCOM Governing Board Meeting
  - Discussion on 2023 budget and capital projects needs, we will likely see about a 8% increase in cost.
  - Discussion on single CAD implementation
- June 13–Zone 1 Fire Chiefs Meeting
  - Discussion on single CAD implementation
  - Reviewed the Pulsepoint roll out and benchmark reports that will be needed
  - Reviewed near miss during a high angle drill
  - New Haz Mat vehicle, HM121 will be in service in about 30-45 days
  - Great concern about wall times at hospitals
  - Reviewed new DNR deployment contract expectations
- June 14–Officers Meeting
  - Reviewed implementation challenges and proposed timelines
  - Discussion on growth in City and e-core swaps in knox boxes
  - Reviewed upcoming training opportunities and NKCTC future
  - Reviewed house explosion incident
  - Discussion and much concern on wall times at hospitals
- June 15–KCFCA



- Review and approval of financial support for 2022 Camp Blaze for women in the fire service
- Discussed training program for NFIRS data input
- Discussed DEI efforts and opportunity for engagement at “Who we are” movie and discussion with producer.
- Reviewed executive level mental health day and future events
- Discussed upcoming Summit schedule, activities and opening of annual awards applications
- PSERN roll out is underway and apparatus work is going much faster than expected

Incorporated into the above Board meeting minutes by reference.

**Submitted by:** Chief, Matt Cowan