



KING COUNTY FIRE PROTECTION DISTRICT NO.16

7220 NE 181st Street
KENMORE, WA 98028

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

RESOLUTION NO. 20-10

SUPERSEDING RESOLUTION 17-02 RESOLUTION DEFINING FUND POLICIES

WHEREAS, on June 6, 2017, the Board of Fire Commissioners (“Board”) of King County Fire Protection District No. 16 (the “District”) approved Resolution 17-02 Defining Fund Policies; and

WHEREAS, the Board desires to redefine the District’s fund policies by approving this Resolution 20-10 which shall supersede Resolution 17-02; 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 is establishing General Expense and Reserve 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 a General Expense and Reserve Fund Plan is established as follows:

I. GENERAL EXPENSE FUND

The General Expense Fund balance at year end shall be a minimum of four months of expenses excluding reserve fund contributions. This shall be calculated by determining the average monthly expense for as many full months available of the current year and multiplying that number by four. For example: In November, there are ten full months of the year and expenses total \$8,150,000. The average monthly expense is \$815,000. The minimum amount required in the General Expense Fund at the end of the year is \$3,260,000 (\$815,000 x 4 months). This balance in the General Expense Fund is meant to pay expenses incurred by the District during the first four to five months of the following year before the first revenue is received in late April/early May.

II. RESERVE FUND

A. Reserve Fund Categories, Purpose, and Funding Levels

The Reserve Fund shall be organized into six main sub-categories to facilitate clear intent and accurate accounting. The level of funding of each category shall be no less than a minimum of the values stated below. Utilization of reserve funding shall be consistent with the associated purpose statements provided for each category.

1. Natural Disaster

Purpose: To provide funding for overtime costs, casual labor, temporary facilities, food and equipment for extended emergency operations lasting a minimum of 14 days.

Fund Level: \$250,000

2. Insurance Contingency

Purpose: To provide funding for losses normally covered by insurance but exceeding coverage, such as: deductibles, non-insured loss, loss greater than insurance coverage, fines or uninsured litigation costs, labor relations litigation costs, unplanned attorney or consultant fees, court costs, penalties, judgments, and unemployment claims.

Fund Level: \$200,000

3. Loss of Revenue

Purpose: To provide funding to allow for the continuation of services in the event of an unanticipated and immediate loss of revenue.

Fund Level: Three months of expenses based on the most recent available calculation of average monthly expenses.

4. Employee Benefit

Purpose:

- A. To provide funding for LEOFF 1 medical insurance premiums, long-term healthcare premiums, and other approved medical and dental expenses.

- B. To provide funding for post-employment benefits such as sick leave and vacation payouts. Replenishment of this fund may be spread out over several years or pre-funded if a significant number of retirements were known in advance.

Fund Level:

- A. Funded at 100 percent of the GASB recommendation for LEOFF 1 retirees.
- B. Funded at 50 percent of the maximum potential sick leave and vacation payouts as determined annually on the District's financial statement.

5. Apparatus and Equipment Replacement

Purpose: To provide funding for the replacement of apparatus, vehicles, and equipment 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.

Fund Level: Funded at 100 percent of the recommended amount shown in the capital asset replacement plan for vehicles, apparatus, and equipment.

6. Facilities Improvement

Purpose: To provide funding for the maintenance and improvement of District facilities. This fund 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.

Fund Level: Funded at 100 percent of the recommended annual contributions shown in the facility reserve study conducted in 2019 by Reserve Consultants LLC.

- B. Transactions expensed from the General Expense and Reserve Funds shall comply with the accounting principles established by King County Finance and Business Operations, the Washington State Auditor, and the RCW.
- C. The Fire Chief shall provide quarterly reports reflecting Reserve Fund activity in the BARS format as required by the Washington State Auditor and the RCW.

- D. The Fire Chief shall submit Reserve Fund allocation recommendations to the Board of Fire Commissioners each year as required to maintain funding levels as established by this Resolution.

BE IT FURTHER RESOLVED, that Resolution 17-02 is hereby repealed.

ADOPTED at a regular meeting of the Board of Fire Commissioners of King County Fire Protection District No. 16 on this 3rd day of November 2020.

BOARD OF FIRE COMMISSIONERS

DAVID MAEHREN, Chair

RICK VERLINDA, Member

JOSH PRATT, Member

DON ELLIS, Member

RICK WEBSTER, Vice-Chair

ATTEST:

DAWN KILLION, Interim Secretary
Board of Fire Commissioners

From: [Dave Maehren](#)
To: [Dawn Killion](#)
Subject: RE: Electronic Signatures - Documents Approved 11/3/2020
Date: Wednesday, November 4, 2020 1:08:43 PM
Attachments: [image005.png](#)
[image006.png](#)
[image007.png](#)
[image008.png](#)
[image009.png](#)

The following documents are Approved and Electronically Signed this 4th day of November, 2020, by Commissioner David C. Maehren.

- AP_NOSHRFIR_APSUPINV_20201103161040 RES Fund
- AP_NOSHRFIR_APSUPINV_20201103161359 GEN Fund
- Resolution 20-10 Defining Fund Policies
- Resolution 20-08 Benefit Charge Resolution
- Resolution 20-09 Annual Property Tax Levy
- Resolution 20-07 Limit Factor Increase
- Minutes 2020-10-20
- GEN to RES Fun – Facilities Reserve Fund Transfer Approval Document
- HRA Funds Transfer Approval Document
- October Payroll Approval Document
- October Payroll DRS Approval Document
- October Payroll Taxes Approval Document
- September Commissioner Payroll Approval Document
- September Commissioner Payroll Taxes Approval Document

David Maehren
Fire Commissioer – Board Chair
Northshore Fire Department
Business Office 425.354.1780
Cell 206 604-3683



Proudly Serving the Citizens of Kenmore and Lake Forest Park

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From: Dawn Killion
Sent: Wednesday, November 4, 2020 9:06 AM
To: Commissioners <e-mailcommissioners@northshorefire.com>
Subject: Electronic Signatures - Documents Approved 11/3/2020

Good morning Commissioners,

Attached please find the documents approved at last night's regular meeting. Also included are payroll approval documents (regular October monthly, September Commissioner Compensation Claims approved @ 10/6 meeting) and a couple of transfers done (Term Payout to HRA and Facility Reserve Monies Transfer).

At your earliest availability today, please respond with your electronic signature using the following verbiage:

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Thank you,

Dawn Killion

Finance Specialist / Interim Board Secretary

Public Records Officer

Northshore Fire Department

7220 NE 181st ST, Kenmore, WA 98028

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dkillion@northshorefire.com



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From: [Rick Verlinda](#)
To: [Dawn Killion](#)
Subject: RE: Electronic Signatures - Documents Approved 11/3/2020
Date: Wednesday, November 4, 2020 11:10:18 AM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)

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From: [Josh Pratt](#)
To: [Dawn Killion](#)
Subject: RE: Electronic Signatures - Documents Approved 11/3/2020
Date: Wednesday, November 4, 2020 6:27:05 PM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)

The following documents are Approved and Electronically Signed this 4th day of November, 2020, by Commissioner Josh Pratt.

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From: [Richard Webster](#)
To: [Dawn Killion](#)
Subject: RE: Electronic Signatures - Documents Approved 11/3/2020
Date: Thursday, November 5, 2020 12:43:04 PM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)

The following documents are Approved and Electronically Signed this 5th day of November, 2020, by Commissioner Rick Webster.

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