



# 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

May 18, 2021

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

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

##### 1.1 Roll Call

Chair Rick Webster called the meeting to order at 5:00 PM.

Persons in attendance were Commissioners Rick Verlinda, Josh Pratt, Don Ellis, Rick Webster, and Dave Maehren. Also present was Fire Chief Greg Ahearn, Deputy Chief Doug McDonald, Legal Counsel Matt Paxton, CAO Joan Montegary, Board Secretary Amy Oakley, and 26 members of the public.

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

2.1 No public comment was submitted.

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

3.1 *Commissioner Maehren moved to approve the agenda as presented. Commissioner Pratt seconded. The motion passed unanimously.*

#### **IV. EXECUTIVE SESSION**

The Board moved into Executive Session at 5:15PM until 5:45PM to discuss performance of an employee pursuant to RCW 42.30.110(1)(g) and to discuss collective bargaining, planning, or adopting the strategy or position to be taken during the course of collective bargaining, or reviewing a proposal made in negotiations pursuant to RCW 42.30.140(4). The Board moved back into open session at 5:45PM.

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

##### 5.1 What's Next

- The Board discussed creating a subcommittee to present ideas to move forward post-election.

*Commissioner Maehren moved to assign Commissioner Webster and Commissioner Ellis to form a subcommittee and to present alternatives for moving the agency forward post-election by the next regular meeting of June 1<sup>st</sup>, 2021. The Board discussed the scope and timeframe for the subcommittee. Commissioner Maehren accepted an amendment to add a deadline of June 1<sup>st</sup> at the next regular meeting to present options. The motion passed unanimously.*

##### 5.2 Housing Bothell Fire Engine Update

- DC McDonald updated the Board on the Ladder 142/Station 51 move. The subcommittee will meet again May 20<sup>th</sup> and will provide the Board with meeting minutes.
  - DC McDonald answered questions regarding the timeline and Station 51 modifications.
- 5.3 Merger Campaign Costs Discussion
- Chief Ahearn answered questions regarding the timing of invoices from King County Elections.
  - The campaign expense document will be updated as new invoices are received.
- 5.4 Contract Negotiations
- The Board postponed this discussion to the next regular meeting.

## **VI. BOARD RESOLUTIONS**

None presented.

## **VII. CONSENT AGENDA**

- 7.1 2020 Annual Financial Report
- 7.2 Vouchers
- The General Fund Vouchers totaled \$64,389.01.
  - The Reserve Fund Voucher totaled \$94,815.17.
- 7.3 Approval of Regular Meeting Minutes 5/4/2021
- 7.4 Approval of past Meeting Minutes 8/5/2020 and 8/19/2020

***Commissioner Ellis moved to approve the consent agenda. Commissioner Maehren seconded. The Board discussed. Commissioner Ellis amended his motion to remove the 2020 Annual Financial Report from the consent agenda. The motion passed unanimously.***

## **VIII. REPORTS**

### **8.1 Fire Chief Report**

In addition to the written report provided in the meeting materials, Chief McDonald reported:

- Chief Ahearn provided an update on entry level hiring process. Over 300 applicants applied. Application reviews will occur in late May, and interviews in June for a late August academy. This will be the first academy for the North King County Training Consortium which includes: Bothell, Woodinville, Northshore, Kirkland, and Shoreline. NSFD will have 4 positions (3 new candidates and 1 returning candidate). The next academy will be in February 2022.
- DC McDonald provided an update on COVID cases and hospitalizations. New cases and hospitalizations are trending downward. Over 70% of King County residents have received at least one vaccine shot, and over 50% have both vaccine shots.
- NSFD is working towards establishing protocols regarding wearing masks. Washington State Council Firefighters, Washington State Fire Chiefs, and L&I are meeting this week to evaluate the new guidance from CDC. Expect to have an update soon.
- NSFD working with Northshore School District to administer vaccines to those 12 & over.

- Fire Chief Ahearn clarified that community members are being asked to serve on the oral board panels. They are actively seeking commitments from community members.
- 8.2 Commissioner Reports
  - No reports
- 8.3 Legal Counsel Reports
  - Legal Counsel Paxton provided an update on developing a policy to protect the District's logo and to restrict its use. He provided Commissioner Webster with a report. The logo cannot be registered as a federal trademark. He recommended addressing instances on a case-by-case basis, rather than adopting a formal policy.

**IX. UPCOMING BOARD AGENDAS**

- 9.1 Setting of Future Meeting Agenda(s)
  - 2020 Annual Financial Report
  - What's Next Sub-Committee
  - Contract Negotiations
  - Update on Hiring Process
  - Merger Campaign Costs Update
  - Housing Bothell Ladder 142

**ADJOURNMENT**

The meeting adjourned at 6:25PM

**NEXT MEETING DATE**

The next regularly scheduled Commissioners meeting is scheduled for June 1, 2021.

Attachments: Agenda, Merger Campaign Costs, 2020 Annual Financial Report, Vouchers, Meeting Minutes 5/4/2021, 8/5/2020, 8/19/2020, and Fire Chief's Report.

**BOARD OF COMMISSIONERS**

Electronically signed - Rick Verlinda  
**RICK VERLINDA**, Member

Electronically signed – Josh Pratt  
**JOSH PRATT**, Member

\_\_\_\_\_  
**DON ELLIS**, Member

Electronically signed – Rick Webster

**RICK WEBSTER**, Member

Electronically signed – David C. Maehren

**DAVID MAEHREN**, 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 June 1<sup>st</sup>, 2021.

**From:** [Rick Verlinda](#)  
**To:** [Board Secretary](#)  
**Subject:** Re: Electronic Signatures - Documents Approved 6/1/2021  
**Date:** Wednesday, June 2, 2021 1:45:08 PM

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The following documents are Approved and Electronically Signed this 2nd day of June, 2021, by Commissioner Rick Verlinda.

- AP\_NOSHRFIR\_APSUPINV\_20210601105242 RES Fund
- AP\_NOSHRFIR\_APSUPINV\_20210601115652 GEN Fund
- HRA Transfer Approval Document
- May DRS Approval Document
- May Payroll Approval Document
- May Payroll Taxes Approval Document
- Meeting Minutes: 5/18/2021

**From:** [Josh Pratt](#)  
**To:** [Board Secretary](#)  
**Subject:** RE: Electronic Signatures - Documents Approved 6/1/2021  
**Date:** Tuesday, June 1, 2021 5:54:52 PM

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The following documents are Approved and Electronically Signed this 1st day of June, 2021, by Commissioner Josh Pratt.

- AP\_NOSHRFIR\_APSUPINV\_20210601105242 RES Fund
- AP\_NOSHRFIR\_APSUPINV\_20210601115652 GEN Fund
- HRA Transfer Approval Document
- May DRS Approval Document
- May Payroll Approval Document
- May Payroll Taxes Approval Document
- Meeting Minutes: 5/18/2021

**From:** [Richard Webster](#)  
**To:** [Board Secretary](#)  
**Subject:** RE: Electronic Signatures - Documents Approved 6/1/2021  
**Date:** Tuesday, June 1, 2021 7:00:39 PM

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The following documents are Approved and Electronically Signed this 1st day of June, 2021, by Commissioner Rick Webster.

- AP\_NOSHRFIR\_APSUPINV\_20210601105242 RES Fund
- AP\_NOSHRFIR\_APSUPINV\_20210601115652 GEN Fund
- HRA Transfer Approval Document
- May DRS Approval Document
- May Payroll Approval Document
- May Payroll Taxes Approval Document
- Meeting Minutes: 5/18/2021

**From:** [Dave Maehren](#)  
**To:** [Board Secretary](#)  
**Subject:** RE: Electronic Signatures - Documents Approved 6/1/2021  
**Date:** Wednesday, June 2, 2021 2:22:09 PM  
**Attachments:** [image001.png](#)

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The following documents are Approved and Electronically Signed this 2nd day of June, 2021, by Commissioner David C. Maehren.

- AP\_NOSHRFIR\_APSUPINV\_20210601105242 RES Fund
- AP\_NOSHRFIR\_APSUPINV\_20210601115652 GEN Fund
- HRA Transfer Approval Document
- May DRS Approval Document
- May Payroll Approval Document
- May Payroll Taxes Approval Document
- Meeting Minutes: 5/18/2021



## 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, May 18, 2021

5:00PM

Meeting held virtually, via Zoom

Public Comment must be submitted electronically prior to the meeting.

To submit 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=dW1uWDFpNldpZl1dSSU1ZlZy9LSXVQQT09>

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. Executive Session**

To discuss the performance of an employee pursuant to RCW 42.30.110(1)(g), and discussions regarding collective bargaining, the planning or adopting the strategy or position to be taken during the course of collective bargaining, or reviewing a proposal made in negotiations pursuant to RCW 42.30.140(4).

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

5.1 What's Next

5.2 Housing Bothell Fire Engine Update

5.3 Merger Campaign Costs Update



5.4 Contract Negotiations

**VI. Board Resolutions**

None

**VII. Consent Agenda**

7.1 2020 Annual Financial Report

7.2 Vouchers

7.3 Approval of Regular Meeting Minutes 5/4/2021

7.4 Approval of past Meeting Minutes 8/5/2020 and 8/19/2020

**VIII. Reports**

8.1 Fire Chief Report

8.2 Commissioner Reports

8.3 Legal Counsel Report

**IX. Upcoming Board Agendas**

9.1 Setting of Future Meeting Agenda(s)

**Adjournment**

Next Regular Meeting: June 1<sup>st</sup>, 2021 at 5:00 PM

**Public Comment Procedures for Virtual Meetings:**

If you wish to provide public comment virtually, 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 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. Three minutes are allowed for comment. 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).

Woodinville Fire & Rescue  
Merger Expenses as of 5/17/2021

		Date	Hrs	Rate	Total	
Harmsen	Boundary Review/Land Survey	12/21/2020			\$ 1,537.50	
		1/11/2021			\$ 4,425.00	
		2/8/2021			\$ 1,237.50	
					<b>\$ 7,200.00</b>	
Liz Loomis *	Election Communications	Sep-20			\$ 7,777.78	
		Oct-20			\$ 7,781.05	
		Nov-20			\$ 7,781.05	
		Dec-20			\$ 7,781.05	
		Jan-21			\$ 7,780.78	
		Feb-21			\$ 7,780.39	
		Mar-21			\$ 7,779.96	
		Apr-21			\$ 7,779.64	
			<b>\$ 62,241.70</b>			
Snure Law	Merger Legal Fees	4/1/2020			\$ 450.00	
		6/1/2020			\$ 75.00	
		9/1/2020			\$ 237.50	
		Presentation (paid to Shoreline)	10/5/2020			\$ 640.00
						<b>\$ 1,402.50</b>
CFO Selections	Financial Work		1.25	\$ 165.00	\$206.25	
			7.75	\$ 165.00	\$1,278.75	
					<b>\$1,485.00</b>	

Northshore Fire Department  
Merger Expenses as of 5/17/2021

		Date	Hrs	Rate	Total
IQ Direct	FAQ Mailer Postage	2/22/2021			<b>\$ 4,227.32</b>
AdPro	FAQ Mailer Postcard	3/25/2021			<b>\$ 1,777.07</b>
Chmelik Sitkin & Davis *	Merger Legal Fees	1/31/2021	16.2		\$ 4,180.00
		2/28/2021	11.6		\$ 3,222.50
		3/31/2021	17.7		\$ 4,867.50
		8/31/2020	18.9		\$ 5,106.00
		9/30/2020	7.7		\$ 2,079.00
		10/31/2020	12.5		\$ 3,328.00
		11/30/2020	11.4		\$ 3,078.00
		12/31/2020	16.6		\$ 4,482.00
				<b>\$ 30,343.00</b>	
CFO Selections	Financial Work	4/13/2020	8.25	\$ 165.00	\$ 1,361.25
		4/30/2020	21.75	\$ 165.00	\$ 3,588.75
		5/31/2020	3	\$ 165.00	\$ 495.00
		6/30/2020	31.5	\$ 165.00	\$ 5,197.50
		7/31/2020	41.5	\$ 165.00	\$ 6,847.50
		8/31/2020	5.5	\$ 165.00	\$ 907.50
				<b>\$ 18,397.50</b>	

**Total** **\$ 127,074.09**

\* Certain vendor costs are to be split based on A/V per MOU signed September 1, 2020. WF&R is responsible for 56 percent and NFD is responsible for 44 percent. Costs have not yet been reconciled between agencies.

**King County Fire Protection District No. 16**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2020**

		<b>Total for All Funds (Memo Only)</b>	<b>001 General</b>	<b>100 Donation</b>	<b>200 G O Bond</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	11,588,486	11,393,706	67,822	126,958
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	6,671,815	5,479,678	-	1,192,137
320	Licenses and Permits	43,100	43,100	-	-
330	Intergovernmental Revenues	560,990	560,989	-	1
340	Charges for Goods and Services	4,382,595	4,382,595	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	241,760	234,588	1,330	5,842
Total Revenues:		<u>11,900,260</u>	<u>10,700,950</u>	<u>1,330</u>	<u>1,197,980</u>
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	10,038,752	10,038,046	25	681
Total Expenditures:		<u>10,038,752</u>	<u>10,038,046</u>	<u>25</u>	<u>681</u>
Excess (Deficiency) Revenues over Expenditures:		1,861,508	662,904	1,305	1,197,299
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	842,311	842,311	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>842,311</u>	<u>842,311</u>	<u>-</u>	<u>-</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	1,032,177	1,032,177	-	-
591-593, 599	Debt Service	1,240,050	-	-	1,240,050
597	Transfers-Out	842,311	842,311	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>3,114,538</u>	<u>1,874,488</u>	<u>-</u>	<u>1,240,050</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b><u>(410,719)</u></b>	<b><u>(369,273)</u></b>	<b><u>1,305</u></b>	<b><u>(42,751)</u></b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	6,396,720	6,243,385	69,127	84,208
50851	Assigned	-	-	-	-
50891	Unassigned	4,781,046	4,781,046	-	-
<b>Total Ending Cash and Investments</b>		<b><u>11,177,766</u></b>	<b><u>11,024,431</u></b>	<b><u>69,127</u></b>	<b><u>84,208</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, 2020**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
<b>General Obligation Debt/Liabilities</b>						
251.12	GO Bond	12/1/2027	9,435,000	-	785,000	8,650,000
	<b>Total General Obligation Debt/Liabilities:</b>		<b>9,435,000</b>	<b>-</b>	<b>785,000</b>	<b>8,650,000</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
259.12	Compensated Absences		1,048,016	-	59,268	988,748
264.30	Net Pension Liability		122,313	309	-	122,622
	<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>		<b>1,170,329</b>	<b>309</b>	<b>59,268</b>	<b>1,111,370</b>
	<b>Total Liabilities:</b>		<b>10,605,329</b>	<b>309</b>	<b>844,268</b>	<b>9,761,370</b>

NORTHSHORE FIRE DEPARTMENT  
SCHEDULE OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDING: DECEMBER 31, 2020

Schedule 15

Grantor/Program Title	ID #	Amount	Footnote Ref
<hr/>			
Washington State Department Of Health			
<hr/>			
Dept Of Health EMS Grant	2020-01	1,260.00	
Total Washington State Department Of Health:		1,260.00	
Total State Assistance:		1,260.00	

King County Fire Protection District No. 16**Local Government Risk Assumption  
For the Year Ended December 31, 2020**

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>None</u></b>				
Total amount of paid claims during the period?	<b><u>None</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.

## 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 are not presented using the classifications defined 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

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.

##### Special Revenue Funds

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

##### Debt Service Funds

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 4

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 estimated liability for sick leave and vacation termination benefits on December 31, 2020 was \$534,810 and \$382,818 respectively. The total compensated leave liability for union employees increased by \$58,072 from the 2019 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, 2020 was \$27,735 and \$43,385 respectively. The total compensated leave liability for non-union employees decreased by \$117,340 from the 2019 calculated liability.

The total liability for compensated absences was \$988,748 that represents a decrease of \$59,268 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

\$6,243,385 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 \$69,127 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 \$84,208 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 2020.

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 2020 budget were as follows:

Fund Name	Appropriated Amounts	Actual Expenditures	Variance
General Fund	\$10,216,712	\$10,940,526	(\$723,814)
Reserve Fund	\$657,011	\$1,141,352	(\$484,341)
Totals	\$10,873,723	\$12,081,878	(\$1,208,155)

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 – COVID-19 PANDEMIC**

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of the deadly new virus known as COVID-19. In the months following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures included closing schools, cancelling public events, limiting public and private gatherings, and restricting business operations, travel and non-essential activities.

The District re-assigned a command level officer to fulfill the COVID-19 duties for six months. The District worked in collaboration with King County EOC, EMS, State and Federal Governments to seek PPE and other COVID-19 related items at reduced costs due to bulk buying. The 2020 summary of expenses for COVID-19 are as follows:

- COVID-19 PPE Supply Orders \$15,189
- Employee Expenses \$21,116
- Apparatus/Employee Incident Expenses \$18,277

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 4 – 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, 2020, are as follows:

<b><u>Type of Investment</u></b>	<b><u>District's own investments</u></b>	<b><u>Investments Held by District as an agent for other local governments, individuals, or private organizations</u></b>	<b><u>Total</u></b>
<b><u>U.S. Treasury</u></b>	\$1,559,298	\$0	\$1,559,298
<b><u>Supranational Agencies</u></b>	\$2,568,651	\$0	\$2,568,651

<b><u>Corporate Bank Notes</u></b>	\$631,544	\$0	\$631,544
<b><u>Federal Agency</u></b>	\$3,904,394	\$0	\$3,904,394
<b><u>Washington State LGIP</u></b>	\$1,359,216	\$0	\$1,359,216
<b><u>Repurchase Agreements</u></b>	\$506,353	\$0	\$506,353
<b><u>Commercial Paper</u></b>	\$622,602	\$0	\$622,602
<b><u>Cash and Equivalents</u></b>	\$21,238	\$0	\$21,238
<b><u>Agency Mortgages</u></b>	\$3,353	\$0	\$3,353
<b><u>Total</u></b>	\$11,177,766	\$0	\$11,177,766

As of December 31, 2020 the district did not have any funds invested as an agent for other local governments, individuals, or private organizations.

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 5 - 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 2020 was \$0.63117 per \$1,000 on an assessed valuation of \$8,726,665,321 for a total regular levy of \$5,508,006.

In 2020, the District also levied \$0.13751 per \$1,000 for general obligation bond debt service requirements for a total additional levy of \$1,200,050.

In 2020, the District also assessed a benefit charge of \$4,440,000 which is identified in this report as a charge for goods and services in BARS revenue account number 340.

**NOTE 6 – DEBT SERVICE REQUIREMENTS**

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, 2020.

General Obligation Debt Schedule

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2021	\$885,000	\$423,650	\$1,308,650
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- 2027	\$,3130,000	\$238,500	\$3,368,500
Totals	\$9,435,000	\$2,352,950	\$11,787,950

**NOTE 7 - 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, 2020, 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	\$ 17,074	.002356%	\$ 83,180
PERS 2 AND 3	\$ 28,407	.003084%	\$ 39,443
<b>TOTAL LIABILITIES</b>			<b>\$ 122,622</b>

	<b>EMPLOYER CONTRIBUTIONS</b>	<b>ALLOCATION %</b>	<b>NET PENSION ASSETS</b>
LEOFF 1		.015833%	(\$ 299,008)
LEOFF 2	\$ 293,725	.150151%	(\$ 3,062,861)
<b>TOTAL ASSETS</b>			<b>(\$ 3,361,869)</b>

#### 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 8 – 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 MacIvennie Associates, Inc.

VFIS  
183 Leader Heights Road  
York, PA 17402

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

#### NOTE 9 - OTHER DISCLOSURES

##### LEOFF 1 LIABILITY

The District is obligated to pay for post-employment benefits for former employees that belong to the LEOFF1 retirement system. These benefits include medical, dental, vision, and long term care. Six retirees received benefits during the year. The total paid out was \$54,925 for those benefits during the year.

##### NORCOM

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 2020, Northshore Fire Department's share of these fees was \$190,843. Additional financial information may be obtained from NORCOM, c/o Marianne Ryerson, Finance Manager, P.O. Box 50911, Bellevue, WA 98015-0911.

# WARRANT/CHECK REGISTER

Northshore Fire Department

Time: 16:24:15 Date: 05/13/2021

05/26/2021 To: 05/26/2021

Page: 1

Trans	Date	Type	Acct #	War #	Claimant	Amount	Memo
783	05/26/2021	Claims	1	0	CENTURY LINK	64.91	Phones - St 57
784	05/26/2021	Claims	1	0	CFO SELECTIONS LLC	866.25	Tom B - Update Cushman Report
785	05/26/2021	Claims	1	0	DAVIS DOOR SERIVCE, INC.	816.61	ST 51 repair E 151 rear door
786	05/26/2021	Claims	1	0	EASTSIDE PUBLIC SAFETY COMM. AGENCY	1,061.55	May 2021 - Radio Access Fees
787	05/26/2021	Claims	1	0	HELMETS R US	463.96	Bike Helmets
788	05/26/2021	Claims	1	0	KING COUNTY FINANCE	1,867.00	April 2021 - INet
789	05/26/2021	Claims	1	0	KING COUNTY FIRE PROTECTION DISTRICT 16	26.00	Petty Cash Checking Reimbursement
790	05/26/2021	Claims	1	0	L. N. CURTIS & SONS	156.33	Day Coat - Morris
791	05/26/2021	Claims	1	0	LIFE ASSIST	242.77	EMS Supplies
792	05/26/2021	Claims	1	0	LIFE ASSIST	275.14	EMS Supplies
793	05/26/2021	Claims	1	0	MUNICIPAL EMERGENCY SERVICES	4,065.62	SCBA Flow Testing
794	05/26/2021	Claims	1	0	NATURAL CONCEPT LANDSCAPE	532.15	Landscaping - St 51
795	05/26/2021	Claims	1	0	NORTHSHORE UTILITY DISTRICT (NUD)	5,608.54	April Fuel and Maintenance
796	05/26/2021	Claims	1	0	PACIFIC NORTHWEST FIRE TRAINING LLC	300.00	Fire Instructor 1 Class - Ross
797	05/26/2021	Claims	1	0	PRAXAIR DISTRIBUTION INC	35.51	St 51 - Oxygen
798	05/26/2021	Claims	1	0	PROFESSIONAL HEALTH	39,150.00	Employee Health Screenings
799	05/26/2021	Claims	1	0	REPUBLIC SERVICES #172	368.73	Garbage / Recycle Pickup - St 51
800	05/26/2021	Claims	1	0	REPUBLIC SERVICES #172	154.17	Garbage Pick Up - St 57
801	05/26/2021	Claims	1	0	VERIZON BUSINESS	729.32	Phones - VOIP System
802	05/26/2021	Claims	1	0	WALTER E NELSON CO OF WESTERN WA	886.00	Janitorial Supplies
803	05/26/2021	Claims	1	0	WALTER E NELSON CO OF WESTERN WA	99.53	Janitorial Supplies
804	05/26/2021	Claims	1	0	WESTLAKE HARDWARE	51.57	Grease Gun & Weather Stripping
805	05/26/2021	Claims	1	0	WOODINVILLE FIRE & RESCUE	3,144.31	ISM Shared Services - April
806	05/26/2021	Claims	1	0	WOODINVILLE FIRE & RESCUE	3,423.04	Liz Loomis Public Affairs - Shared Services April

001 General Fund 10-016-0010

64,389.01

Claims: 64,389.01  
 64,389.01



# WARRANT/CHECK REGISTER

Northshore Fire Department

Time: 16:23:41 Date: 05/13/2021

05/26/2021 To: 05/26/2021

Page: 1

Trans	Date	Type	Acct #	War #	Claimant	Amount	Memo
780	05/26/2021	Claims	4	0	ALFRED J BAKER	1,391.96	LEOFF I
781	05/26/2021	Claims	4	0	L. N. CURTIS & SONS	60,781.81	Bunker Gear Replacement
782	05/26/2021	Claims	4	0	REGENCY NW CONSTRUCTION INC	32,641.40	St 51 Laundry Room / Admin Area Conversion
004 Reserve Fund 10-016-6010						94,815.17	
						94,815.17	Claims: 94,815.17

**Fire Chief's Report**  
Submitted by Interim Chief Ahearn  
May 18, 2021

**Human Resources:**

- 2021 firefighter hiring process is underway with top candidates receiving an invitation to participate in next steps. Northshore Fire Department received over 900 applicants.
- HR Manager Moore attended AWC's LRI (Labor Relations Institute) virtual conference.
- Interim Chief Ahearn, DC McDonald, and HR Manager Moore attended the monthly Labor/Management meeting.
- HR Manager Moore and FS Killion met with WCIF benefit representative for the spring review meeting.
- HR Manager Moore updated Northshore Fire website with COVID-19 vaccination Shoreline clinic information.
- Planning steps have been started for the Battalion Chief promotional testing process set to be conducted later this year.

**Operations:**

- Northshore personnel continue to provide vaccinations in concert with Bothell and Shoreline at the Shoreline Center.
- Please join me in congratulating FF Ross for successfully completing all required training and evaluations to be considered an Acting Lieutenant.
- We continue to encourage personnel to become vaccinated. We are not currently tracking vaccination status.
- NSFD units responded to a traffic rescue on May 2, 2021. Two patients were transported in critical condition. One succumbed to his injuries. Our crews, along with help from Redmond and Shoreline, did a great job during a very technical rescue.
- Following the last Commissioners meeting, a concern was raised over the rescue tool on R151. After consultation with BCs and crews, the tool has been deemed in service and remains in service on R151 today.
- Engine 151, Engine 157, Aid 151, and Battalion 151 assisted Bothell with a working basement fire on May 10, 2021 on the 10100 block of NE 185<sup>th</sup> street. Woodinville Engine 133 was moved up to station 51 to provide coverage before being dispatched to assist at the fire. Chief 157 remained at Station 51 to work on coverage and provide command needs.
- Engine 151 responded with units from Woodinville, Bothell, Kirkland, and Redmond to a multi-family working structure fire on May 12, 2021. One occupant was transported with burns to Harborview. The fire was contained to the unit of origin, and three other units sustained some smoke and/or water damage. Great job by all crews assigned.

- L142 Committee meets again on May 20, 2021; additional meeting minutes and possible action items will be sent to the Board following receipt of minutes.
- Call data:

Reaction time 51 90% Fractile	Reaction Time 57 90% Fractile	Response Time Avg Call received to O/S	Response Time 90% Call received to O/S
A shift 2:08	A shift 1:55	5:31	8:06
B shift 2:21	B shift 2:49		
C shift 3:40	C shift 2:13		
D shift 1:53	D shift 1:54		
4/29-5/13 2021	4/29-5/13 2021		

Call Type	Number of Calls April 29-May 13
Unauthorized Burning	1
Structure Fire	2
Natural Vegetation	1
EMS	109
Vehicle Fire	1
Service Call	2
Smoke Odor	0
Public Service	5
Dispatched and cancelled	26
Steam/Gas thought to be smoke	1
False alarm/system malfunction	11
Other	6
<b>Total calls</b>	<b>165</b>

#### COVID-19 Update as of April 26, 2021

- 101,274 total cases; an additional 175 in the last 24 hours (King County)
- 5,962 total hospitalizations; an additional 13 in the last 24 hours (King County)
- 1,542 total fatalities; no additional cases in the last 24 hours (King County)
- Kenmore: 685 total cases; no new additional cases in the last 24 hours
  - 56 hospitalizations
  - 11 fatalities
- LFP: 313 total cases; no additional cases in the last 24 hours
  - 17 hospitalizations
  - 4 fatalities
- King County now exceeds the key indicators for number of cases per day plus hospitalizations.
- 69.7% of qualified people have received at least one dose and almost 50% have received both.
- EMS encounters about 11 cases per 24-hour period

- Vaccination for children – 12+ have been approved to receive Pfizer.
- King County received 137,000 doses last week.
- Testing in King County remains steady, but the positivity rate is dropping slightly.
- King County Public Health continues to focus on equity to ensure everyone has access to the vaccine.

### **Training:**

#### **North King County Training Consortium (NKCTC):**

- NKCTC Training Officers provided training on Progressive Hose Lays for Wildland/Urban interface preparation.
- NKCTC Training Officers evaluation of a WF&R firefighter end of probation on May 14
- NKCTC is underway with a two-week Pump Academy. Participants will receive an IFSAC certification upon completion of academy.
- Lt. Jamerson and Cpt. Orams are teaching Truck Operations to all north end Ladder and Rescue companies. This month's topic is rapid primary search with limited visibility. Crew feedback has been positive. The specific Northshore crew that participated in this drill was a responding crew to the 2-alarm apartment fire in Shoreline and were assigned Primary Search on a floor that had limited visibility.
- The Training Officers have been collaborating on the framework of a Fire Academy for 2021
- Cpt. Groff and Cpt. Burrow participated as evaluators at the Kirkland Fire Department's lieutenant promotional assessment.

#### **Fire Prevention:**

- 11 sprinkler/fire alarm inspections
- Initial walk through of the Inglemoor Concert Hall
- 14 code enforcement inspections
- Updates and data entry into TCE (The Compliance Engine)
- Press release & addressing media surrounding the MVA on Bothell Way
- Pre-App meeting with the City of Kenmore
- Set up and administration for 2<sup>nd</sup> dose vaccine clinic at NSFD (for local MHP residents)
- Facilitated a birthday drive by for E151