

# **WAKE COUNTY FIRE COMMISSION**

**Subject:** Agenda for Thursday January 21, 2021  
**Location:** WEBEX Virtual Meeting  
**Time:** 7:00 PM

## **Agenda**

### **◆ Meeting Called to Order: Chairman Keith McGee**

- Invocation
- Pledge of allegiance
- Roll of Members Present

### **◆ Items of Business**

- Annual Election of Chair and Vice Chair – Director Alford
- Adoption of Minutes for November 19, 2020 Meeting
- Approval of Agenda

### **◆ Public Comments:**

- Comments emailed in from the public, as directed on the public advertisement on the County Meeting Calendar prior to noon on January 21, 2021. Any comments received will be emailed to the Fire Commission prior to the meeting. Depending on the number of comments received, the comments may be read by Director Alford at this time.

### **◆ Regular Agenda**

- Introduction of County Commissioner Representatives on Fire Commission
- FY20 Fund Balance Presentation – John Stephenson
- ITRE/ORED Study – Darrell Alford
- Community Engagement Survey – Darrell Alford
- Administrative Committee Long Range Plan Presentation – Tim Herman

### **◆ Information Agenda**

- Fire Tax Financial Report – Michael Gammon
- Standing Committee Updates
  - Administrative
  - Apparatus
  - Budget
  - Communications
  - Equipment
  - Facility
  - Health & Wellness
  - Training
  - Volunteer Recruitment & Retention Committee

- Chair Report
- Fire Services Report

### **◆ Other Business**

### **◆ Adjournment - Next Meeting – March 18, 2021**

**WAKE COUNTY  
FIRE COMMISSION  
Thursday, November 19, 2020**

**Draft Minutes**

*(Audio Replays of the meeting are available upon request)*

A virtual meeting of the Wake County Fire Commission was held on Thursday, November 16, 2020 at 7:01 PM.

**CALL MEETING TO ORDER**

Fire Commission Chairman Chief Keith McGee called the meeting to order.

The following members were present: Chairman Chief Keith McGee, Commissioner Matt Calabria, Chief Tony Mauldin (South Region), Chief Matt Poole (South Region), Chief Tim Pope (North Region), Chief Brian Staples (East Region), Chief Chris Perry (East Region), Chief Todd Wright, Chief David Sasser (West Region), Billy Myrick (Citizen/Consumer), Bob Stagg (Citizen/Consumer), Bob Overton (Citizen/Consumer) and Nancy Anderson (Citizen/Consumer).

The following County officials and staff were present: Interim Fire Services Director Darrell Alford, Wake County Chief Operating Officer Johnna Rogers, Budget Analyst Michael Gammon, Fire Services Logistics Manager Bud Davenport and Fire Services Department Business Officer Diana McBride.

Fire Commission Chairman Chief McGee called the meeting to order at 7:06pm. He also provided the invocation and led the group with the pledge of allegiance. Chairman Chief McGee appointed Nancy Anderson to serve as a primary in Keith Gregory's absence.

**ITEMS OF BUSINESS**

**APPROVAL OF AGENDA**

A motion to approve the agenda was made by Bob Stagg and seconded by Bob Overton. The motion for approval of the agenda was carried unanimously by the Fire Commission.

**APPROVAL OF THE NOVEMBER 19, 2020 FIRE COMMISSION MEETING  
MINUTES**

A motion to accept the November 19, 2020 Fire Commission Meeting minutes was made by Bob Stagg and seconded by Billy Myrick. The motion was carried unanimously by the Fire Commission.

## **MUNICIPAL STATION FUNDING POLICY**

Interim Director Alford presented the Wake County Fire Tax District Municipal Future Stations Funding Policy. The presentation reviewed the purpose, background, history and the look ahead. The policy was recommended unanimously by both the Facility and Administrative Committees. He requested that the Fire Commission make a recommendation to accept the Municipal Station Funding Policy and opened the floor for questions. Upon discussion, Bob Stagg made a motion to approve the recommendation as stated by Interim Director Alford. The motion was carried unanimously by the Fire Commission.

## **ADDENDUM TO STAFFING AND COMPENSATION GUIDELINES**

Interim Director Alford reviewed addendum 1, the Salary and Compensation Guide for New Hires. The purpose of the addendum was developed to provide guidance and boundaries to compensation for new hires with the Wake County Fire Tax District, not for profit departments. Upon discussion, the Commission concluded that the degree must be in the fire/public safety area of study and from a regional or national accredited program. Bob Stagg made a motion to accept the addendum proposal as written, with the exception of, adding that the two- or four-year degree be from a regionally or nationally accredited body related to fire/public safety areas of study. The motion was seconded by Bob Overton and carried unanimously by the Fire Commission.

## **PUBLIC COMMENTS**

No public comments.

## **REGULAR AGENDA**

### **UPDATE AND PRESENTATION OF THE LONG-RANGE PLAN COMMUNITY SURVEY**

The community survey closes December 7<sup>th</sup> and has received over 520 responses. The Committee is looking to have the survey data by the January Fire Commission meeting.

## **INFORMATION AGENDA**

### **FIRE TAX DISTRICT FINANCIAL REPORT**

Wake County Budget and Management Analyst, Michael Gammon shared the current financials with the Fire Commission and opened the floor up for questions. The Fire Commission did not have any questions.

## STANDING COMMITTEE UPDATES

### **Administrative Subcommittee:**

The Administrative Committee received praise from Chairman Chief McGee and Bob Stagg for all their hard work.

### **Apparatus Subcommittee:**

The Apparatus Committee last met October 8<sup>th</sup> where they heard and accepted a squad concept proposal from Durham Highway Fire Department.

The Apparatus Committee also supports Northern Wake on their commercial tanker replacement.

### **Budget Subcommittee:**

The budget calendar is available, budget forms are going out this week and are due January 22, 2021.

### **Communications Subcommittee**

No report.

### **Equipment Subcommittee:**

The Equipment Committee last met in October where they clarified what a structural firefighter is and provided the data to the County.

In new business, the Committee was presented with several SCBA replacement requests. They were asked to look at replacing air packs versus air bottles. The committee came up with a matrix and recommended five per engine, six per rescue/ladder, two per tanker, two per brush truck (if compatible) and two per station.

### **Facilities Subcommittee:**

The FY19 generator project is finally underway.

### **Training Subcommittee:**

The Training Committee has not met mostly due to COVID. They are looking at alternatives to bring the burn building up to code.

### **Volunteer Recruitment & Retention Subcommittee**

The recruitment numbers are down most likely due to COVID.

### **Health and Wellness Subcommittee**

The Health and Wellness Committee has met twice since its creation and established three focus areas: occupational cancer, firefighter behavioral health, cardiac health physical fitness and nutrition.

### **CHAIR REPORT**

Chairman Chief McGee appointed Chris Dobek as the West Region Representative on the Volunteer Recruitment and Retention Committee, replacing Josh Brady.

Chairman Chief McGee requested that the Commission keep Ashville Fire Department in their thoughts as they had 17 members test positive for COVID and 30 members out with COVID related issues.

Chairman Chief McGee shared Jeremy Holland's story and asked the Commission for their support.

### **FIRE SERVICES REPORT**

Deputy Director Alford welcomed Chief Todd Wright appointed by the Wake County Board of Commissioners. He also acknowledged Chief Sasser who replaced Chief Garland Johnston and provided the Commission with a COVID update.

### **FIRE TRAINING CENTER REPORT**

No report.

### **GOOD OF THE GROUP**

### **ADJOURNMENT—**

The meeting was adjourned by Chief McGee at 8:31pm.



# Fire Tax District Audits

## Office of Internal Audit



# Overview

## Internal Audit Reviews Fire Department Audit Reports Annually

### 1. 11 June 30, 2020 audit reports reviewed

Eastern Wake Fire Department is not included in presentation

### 2. 7 accounting firms performed the audits

A.T. Allen & Company

Dreher Martin

TRP Sumner, PLLC

Petway Mills & Pearson, PA

May & Place, PA

B. Dane Byers, CPA

Steward Ingram & Cooper, PLLC

### 3. Reports reviewed for consistency, adequacy of note disclosures, and compliance with minimum 5% expendable net assets per contract.

# Contract Requirements

Maintain minimum year-end balances as follows:

1. Expendable net assets without donor restrictions or board designations of at least 5% of annual total expenses
2. Financial assets to meet cash need for general expenditures within one year of at least 10% of annual total expenses

# Definitions

## Expendable Net Assets Without Donor Restrictions or Board Designations

- Net assets without donor restrictions
- Less net investment in capital assets
- Less amounts designated for specific expenditures by the governing board

Net investment in capital assets is total property and equipment, net of accumulated depreciation, less debt owed on property and equipment.

# Calculations Performed

## Expendable Net Assets:

1. Total Expenses from report
2. Expendable net assets w/o donor restrictions or designations from report
3. Expendable net assets (#2) divided by total expenses equals percentage of total expenditures

# Calculations Example

Expendable Net Assets:

Total Expenses	\$2,101,214
Expendable Net Assets Without Donor Restrictions or Designations	\$139,299
Percentage of Total Expenses	6.6%

Was Minimum Requirement Met (5%)?	Yes
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Was Maximum Requirement Met (10%)?	Yes
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# Definitions

## Financial Assets to Meet Cash Needs for General Expenditures Within One Year (Liquidity)

- Total assets
- Less nonfinancial assets (e.g. prepaid amounts)
- Less assets unavailable for general expenditures due to contractual or donor-imposed restrictions
- Less assets unavailable for general expenditures because they have been designated for other purposes by the governing board

# Calculations Performed

## Liquidity:

1. Total assets from report
2. Nonfinancial assets from report
3. Assets unavailable for general expenditures within one year from report
4. Total assets minus nonfinancial assets (#2) minus assets unavailable (#3) equals liquidity

# Calculations Example

Liquidity:

Total Assets	\$1,439,510
Less Nonfinancial Assets	\$970,241
Less Assets Unavailable for General Expenditures w/i One Year	<u>\$177,463</u>
Liquidity	\$291,806

Percentage of Total Expenses	13.9%
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(Total Expenses = \$2,101,214)

Was Minimum Requirement Met (10%)?	Yes
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# Department Expendable Net Asset Levels

Durham Highway	12.5%	\$155,080
Fairview	7.1%	\$171,013
Garner	7.2%	\$451,490
Hopkins	34.1%	\$352,647
Northern Wake	0.9%	\$ 37,600

Percentage of total expenses and expendable net assets without donor restrictions or designations are shown.

# Department Expendable Net Asset Levels

Rolesville	32.5%	\$534,885
Swift Creek	8.2%	\$ 70,375
Wake New Hope	7.8%	\$152,252
Wake Forest	0.5%	\$ 44,101
Wendell	17.7%	\$397,918
Western Wake	35.8%	\$470,276

# Department Liquidity Levels

Durham Highway	15.9%	\$197,371
Fairview	8.2%	\$198,408
Garner	13.2%	\$827,930
Hopkins	35.6%	\$368,288
Northern Wake	5.2%	\$206,345

Percentage of total expenses and amount of liquidity shown.

# Department Liquidity Levels

Rolesville	35.4%	\$582,160
Swift Creek	14.5%	\$124,288
Wake New Hope	20.1%	\$393,333
Wake Forest	9.0%	\$733,437
Wendell	23.7%	\$532,047
Western Wake	38.5%	\$505,860

# Why Do We Want To Have Minimum Expendable Net Assets of 5%

To ensure that fire departments have:

- Approximately one month's worth of expenses on hand
- Encourage savings for future needs

# Non-Profit Fire Department Expendable Net Asset Levels

				Change From
Department	2019	2020	Net Asset %	2019
Durham Highway	\$119,196	\$155,080	12.5%	\$35,884
Fairview	\$151,711	\$171,013	7.1%	\$19,302
Garner	\$461,211	\$451,490	7.2%	-\$9,721
Hopkins	\$281,077	\$352,647	34.1%	\$71,570
Northern Wake	\$119,501	\$37,600	9.0%	-\$81,901
Rolesville	\$502,875	\$534,885	32.5%	\$32,010
Swift Creek	\$43,305	\$70,375	8.2%	\$27,070
Wake Forest	\$567,640	\$44,101	7.8%	-\$523,539
Wake New Hope	\$173,265	\$152,252	0.5%	-\$21,013
Wendell	\$529,296	\$397,918	17.7%	-\$131,378
Western Wake	\$460,898	\$470,276	35.8%	\$9,378



Questions.