Loveland Fire Rescue Authority Board Meeting

Fire Administration Building
EOC Conference Room
410 E. 5th Street
Loveland, Colorado  80537
Wednesday, January 30, 2019
1:30 PM
On The Loveland Fire Rescue Authority (LFRA) is committed to providing an equal opportunity for services, programs and activities and does not discriminate on the basis of disability, race, age, color, national origin, religion, sexual orientation or gender. LFRA contracts with the City of Loveland for assistance with translation, discrimination concerns, and Americans with Disabilities Act accommodations. Please contact the City of Loveland Title VI Coordinator at TitleSix@cityofloveland.org or 970-962-2372 for translation services and discrimination concerns. LFRA will make reasonable accommodations for citizens in accordance with the Americans with Disabilities Act (ADA). For more information on ADA or accommodations, please contact the City of Loveland ADA Coordinator at Jason.smitherman@cityofloveland.org or 970-962-3319.

La Autoridad de Rescate de Incendios de Loveland (LFRA, por sus iniciales en inglés) se compromete a proveer oportunidades equitativas para servicios, programas, y actividades, y no discrimina basándose en discapacidades, raza, edad, color, origen nacional, religión, orientación sexual, o género. La LFRA tiene contratos con la Ciudad de Loveland para recibir asistencia para traducciones, en caso de preocupaciones de discriminación, y de acomodaciones de la Ley de Americanos con Discapacidades. Por favor comuníquese con el Coordinador del Título VI de la Ciudad de Loveland en TitleSix@cityofloveland.org o al 970-962-2372 si necesita servicios de traducción o tiene preocupaciones de discriminación. La LFRA organizará acomodaciones razonables para ciudadanos de acuerdo con la Ley de Americanos con Discapacidades (ADA, por sus iniciales en inglés). Si desea más información acerca de la ADA o acerca de las acomodaciones, por favor comuníquese con la Coordinadora de la Ciudad de Loveland en Jason.smitherman@cityofloveland.org o al 970-962-3319.

Wireless access: COLGuest, accesswifi

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL
APPROVAL OR AMENDMENT
AWARDS AND PRESENTATIONS – AT 4:00 PM – BADGE PINNING AND SWEARING IN CEREMONY FOR:
D.C. MICHAEL CEROVSKI, B.C. CARIE DANN, FF MAX MEEKS & FF DAVID MCCULLEY

PUBLIC COMMENT

CONSENT AGENDA

Anyone in the audience will be given time to speak to any item on the Consent Agenda. Please ask for that item to be removed from the Consent Agenda. Items pulled will be heard at the beginning of the Regular Agenda. You will be given an opportunity to speak to the item before the Board acts upon it.

Public hearings remaining on the Consent Agenda are considered to have been opened and closed, with the information furnished in connection with these items considered as the only evidence presented. Adoption of the items remaining on the Consent Agenda is considered as adoption of the staff recommendation for those items.
Anyone making a comment during any portion of today’s meeting should come forward state your name and address for the record before being recognized by the Chair. Please do not interrupt other speakers. Side conversations should be moved outside the meeting room. Please limit your comments to no more than five minutes.

1. Consider a Motion to Approve the Minutes from the Loveland Fire Rescue Authority Board for the December 19, 2018 Regular Board Meeting

End of Consent Agenda

REGULAR AGENDA
Anyone who wishes to address the Board on any item on this part of the agenda may do so when the Chair calls for public comment. All public hearings are conducted in accordance with Board By-Laws. When Board is considering approval, the Authority’s By-laws only requires that a majority of the Board quorum be present to vote in favor of the item.

2. Presentation from the Shift Analysis Team

3. Discussion about New LFRA Financial Policies

4. 2019 LFRA Planning Meeting

5. Presentation of the LFRA Way Booklet

6. Update on Fire Station 7

7. Review Briefing Papers and Correspondence
   a. Chief’s Report
   b. Letters
   c. December Operations Statistics
   d. December Community Safety Division Statistics
   e. December Human Resources & CORA Statistics
   f. December Budget Statistics

8. Other Business for Board Consideration

9. Executive Session, if Needed

10. Possible Action on Any Matter Discussed in Executive Session

ADJOURN
Consider a Motion to Approve the Minutes from the December 19, 2018 Loveland Fire Rescue Authority (LFRA) Regular Board Meeting

EXECUTIVE SUMMARY

The attached document, prepared by Kristen Cummings and edited by outside attorneys, is a record of the December 19, 2018 regular meeting of the LFRA Board. The document details the discussions at the meeting including: approval of the December board meeting minutes, adoption of R-99, public hearing and adoption of R-100, election of board officers, new financial policies, and the Chief’s Report.

BACKGROUND

Standard meeting protocol

STAFF RECOMMENDATION

Approve as written

FINANCIAL/ECONOMIC IMPACTS

N/A

ASSOCIATED STRATEGIC GOALS

N/A

ATTACHMENTS

December 19, 2018 Minutes
Members Present:
Chairman Jeff Swanty, Director of the Loveland Rural Fire Protection District ("Rural District")
Director Dave Legits, Rural District President
Vice Chairman John Fogle, City of Loveland Council Member
Director Steve Adams, Loveland City Manager
Director Richard Ball, City of Loveland Council Member

Staff Present:
Mark Miller, Fire Chief
Emily Powell, Legal Counsel to the Authority
Greg White, Secretary of Rural District
Greg Ward, Division Chief
Ned Sparks, Division Chief
Kristen Cummings, Business Services Coordinator
Michael Cerovski, Battalion Chief
Andrea Wright, Human Resources Manager
Cheryl Cabaruvias, Administrative Analyst
Tim Smith, Battalion Chief

Visitors:
Paul Pfeiffer, Fire Rescue Advisory Commission ("FRAC")

Call to Order:
Chairman Swanty called the Loveland Fire Rescue Authority ("LFRA") Board meeting to order on the above date at 1:33 p.m.

Approval or Amendment of Agenda:
No changes to agenda.

Awards and Presentation:
Chief Miller stated that Samuel Leighton would be promoted and pinned as Engineer, and new Firefighter, Dan Walsh, would be sworn in at 4:30 p.m., following the Board meeting.
Swearing In:
None

Public Comment:
No public comment.

Consent Agenda:
1. Consider a Motion to Approve the Minutes from the October 31, 2018 Loveland Fire Rescue Authority Regular Board Meeting
2. Consider the Adoption of Resolution R-99, Establishing the 2019 Meeting Location, Time and Dates, and Designating the Location for Posting Meeting Notices of the Loveland Fire Rescue Authority

Motion made by Director Legits to approve the consent agenda. Seconded by Director Adams; motion carried unanimously.

Regular Agenda:
3. Conduct a Public Hearing and Consider a Motion to Adopt Resolution R-100, Adopting a Supplemental Budget Regarding the Appropriation of Monies to and the Expenditure of Monies from the General Fund and the Fleet Replacement Fund

Cheryl Cabaruvias stated that this Resolution is to recognize wildland deployment revenue received to reimburse personnel and apparatus expenses incurred during deployments. Revenue received for personnel reimbursement will be allocated to the General Fund, and revenue received for apparatus expenses will be allocated to the Apparatus Replacement Fund. There was also a $1,000 Honor Guard donation that needed to be recognized and appropriated.

Motion made by Vice Chairman Fogle to open the public hearing on the supplemental budget. Seconded by Director Adams; motion carried unanimously. Attorney Powell stated for the record that notice of the public hearing had been published in the newspaper as required by law. No public comment was received prior to the public hearing, and no members of the public present at the hearing desired to provide comment. The public hearing was closed.

Motion made by Vice Chairman Fogle to adopt Resolution R-100. Seconded by Director Legits; motion carried unanimously.

4. Conduct Election of Loveland Fire Rescue Authority Board Officers

Motion made by Vice Chairman Fogle to elect all current officers to their same offices for 2019. Seconded by Director Adams; motion carried unanimously.

5. Information Regarding the New LFRA Financial Policies

Chief Miller distributed a draft of the proposed new LFRA Financial Policies. He asked the Board to come to the January Board meeting with any revisions, questions or suggestions that could be incorporated, with the intention for the Board to vote on a final version in February.
Director Adams stated that he would like to make sure there is enough time for the City’s staff and legal team to review the policy, as well.

6. **Chief’s Report**

A Shift Analysis Team completed their analysis of Operations shift possibilities, and determined that a schedule working 48 hours on, followed by 96 hours off, allows for the best recuperation, and allows more weekend days off. An anonymous survey showed that 86% of employees are supportive of switching to this schedule, 14% are against, and only one person abstained from voting. The plan is to begin this new shift in November. There are some costs associated in reconfiguring software: approximately $2,000 for UltiPro and $5-6,000 for TeleStaff. Director Legits expressed concern about those covering extra shifts who might end up working 72-hour shifts. Chief Miller stated there will be new policies that allow a maximum shift length of 60 hours. Next month the Shift Analysis Team will present to the Board their findings.

Chief Miller also advised the Board that two employees are going to be reclassified. The Administrative Battalion Chief (Michael Cerovski) will be reclassified as a Division Chief, and the Deputy Fire Marshal that is currently a Captain (Carie Dann) will be reclassified as a Battalion Chief. This will occur January 5, 2019.

Nothing new to report on the Station 10 land donation.

The Thompson Education Foundation asked Chief Miller to serve on the Board for a three-year term. No conflicts of interest with his duties to the Authority were identified and the Board congratulated Chief Miller on the appointment.

7. **Other Business for Board Consideration**

Chief Miller stated that at the last City Council meeting, Council approved the First Amendment to the Amended and Restated IGA that allows for the Station 7 financing proceeds, and any other LFRA funds that are not contributed to LFRA by the City or District, to be moved out of the City’s custody and into separate LFRA bank accounts. Once the First Amendment is approved by the Rural District Board, this will provide LFRA with easier access to that money during construction. The First Amendment also designated the Authority’s legal counsel as counsel to the Consolidated Pension Board instead of the City’s legal counsel. The Rural District Board will vote to approve the First Amendment in January.

Chief Miller stated that at the meeting, City Council also approved reimbursing LFRA for impact fee assessments that the City waived on low income housing projects, which will total approximately $40,000.

Cheryl is working on getting quotes for a financial audit and CAFR, as the First Amendment requires LFRA to provide both following the separation of any of its finances from the City’s custody, which would not occur until 2019 at the earliest.

Battalion Chief Cerovski updated the Board about the status of the Station 7 construction. He stated that the demolition work has been completed. There is now excavation work that needs to be done. A Statement of Qualifications process was completed last week, and after scoring it, there are six contractors that will be invited to bid for the construction project. There is a meeting tonight with the Planning Commission for site approval. The property also now has its own septic system.

Director Adams thanked Division Chief Sparks for his fire sprinkler presentation and inventorying downtown’s fire sprinklers. City Council approved $100,000 for a pilot study.
8. **Executive Session, if Needed**

No executive session.

With no further business to come before the Board, Chairman Swanty adjourned the meeting at 2:35 p.m.

The foregoing minutes, having been approved by the LFRA Board of Directors, constitute the official minutes of the meeting held on the date stated above.

________________________________________  _______________________________________
Jeffrey M. Swanty, Chairman                Kristen Cummings, Secretary
Presentation from the Shift Analysis Team

EXECUTIVE SUMMARY
The Shift Analysis Team will give a brief presentation about their recommendation to transition from the current shift (3/4) to a 48/96 shift schedule.

BACKGROUND
In July of 2018, Chief Miller felt it was important to initiate a committee of LFRA members to study, research, and provide recommendations regarding the current shift schedule that LFRA member were working, as well as look at alternative shift schedules that may be better in regards to firefighter health and well-being.

Most departments in the Northern Colorado region have, or are, moving to a 48/96 work schedule for a variety of reasons, mostly related to firefighter safety and well-being.
LFRA wanted to approach this matter from looking at what is best for LFRA, and not just to change shift schedules because it is a popular model that other regional agencies are using. The committee looked at a number of different schedules over the course of the last six months.

STAFF RECOMMENDATION
The SAT group recommended to the Executive Staff that they felt a four platoon schedule would be the best overall schedule, but that model had a significant cost associated with adding additional FTE’s. The committee ultimately recommend the 48/96 as the next best option. The executive staff agreed with the 48/96 option and will work to implement the new schedule 11/05/2019

FINANCIAL/ECONOMIC IMPACTS
$2000 - $4000 to be taken out of fund balance, or salary savings

ASSOCIATED STRATEGIC GOALS
Deploy an effective emergency response to minimize damage and loss

ATTACHMENTS
PowerPoint presentation
SHIFT ANALYSIS TEAM

RESULTS

WHAT WAS ACCOMPLISHED?

• We have compiled data on different kinds of schedules
  • 48/96
  • Kelly Shifts
    • 3/4
    • 24on 48off w/ a Kelly Day (Denver & Aurora schedule)
    • 24on 48off w/ no Kelly Day (Pueblo schedule)
  • 4th Shift
    • 24on 48off 24on 96off (Seattle schedule)
    • 24on 72off (Vancouver schedule)
    • 10s and 14s
WHAT WAS THE DATA WE LOOKED AT?

- Various Work Schedule Studies
  - Greeley Fire Department (CO) – January 2010
  - West Metro Fire Protection District (CO) - August 2013
  - San Jose Fire Department (CA) - January 2017
  - Poudre Fire Authority (CO) – August 2018

- Various Sleep Studies
  - Over a dozen different studies on firefighters and effects of different shift schedules

- Questions to various FDs on the 48/96

SHIFT SCHEDULES
**NON-NEGOTIABLES AND DECISION FACTORS**

- FF Health & Safety
- Good for Organization
- Good for the Public
- Recruitment
- Morale
- Retention
- Financial Impact
- Time to Transition
- Progressiveness
- Professional Contact

**SAT - DECISION MAKING TOOL**

- For left Column is Non-Negotiables and Decision Factors
  - The number in parentheses is its value
  - The higher the number the better or more important it is
- Top Row is Different Shifts
- 1 through 10 (Bad through Good) was used as the value multiplier to times the value of non-negotiable/decision factors. The higher the sum of the numbers the more important or higher the value of the factors.

<table>
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<tr>
<th>SAT Decision-making tool</th>
<th>%</th>
<th>48/96</th>
<th>24/48</th>
<th>14/14</th>
<th>4 - Platoon</th>
<th>1A County</th>
<th>3A/2C</th>
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**Totals**
- 482
- 420
- 402
- 395
- 371
RECOMMENDATION TO THE EXECUTIVE CHIEFS

WAS 4 PLATOON SYSTEM (WE PARTICULARLY LIKE THE SEATTLE SCHEDULE)

- The Chiefs like the 4 Platoon model; however, the associated costs and implementation time frame was viewed to be greater than 5 years.
- Knowing cost would have a major impact in the decision making factor, the SAT felt as though the 48/96 was the next best option based on the discussions from within our organization and the various studies conducted.
- Our other recommendation is providing Sleeping Education in 2019, better sleep hygiene for our membership.
WHY 48/96?

• Based on the interviews with other FDs and the data referenced earlier

• “Feelings” of burnout should be reduced by half (FF Sleep Pattern - American College of Surgeons Study, 2005)

• Number of members getting good quality of sleep should double (Master Degree Study – Joel Billings, 2011)

• Retention and Recruitment

• Based on the studies previously mentioned the 3/4 schedule is the worst schedule regarding FF sleep & wellness

COMPARISON OF 3/4 AND THE 48/96

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<th>Shift</th>
<th>Kelly (3/4)</th>
<th>48/96</th>
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<tr>
<td>Approximate Days Worked per Year</td>
<td>122</td>
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<tr>
<td>Hours per Week</td>
<td>56</td>
<td>56</td>
</tr>
<tr>
<td>Number of 4-Days per Year</td>
<td>36</td>
<td>60</td>
</tr>
<tr>
<td>Average Number of 4-Days per Month</td>
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<td>5</td>
</tr>
<tr>
<td>Number of Days to Sleep in</td>
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<td></td>
</tr>
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<td>Number of Weekends Off</td>
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<td>Vacation Days Off - Take 1 Day Off</td>
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<td>Vacation Days Off - Take 2 Days Off Consecutive</td>
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<tr>
<td>Number of Days You Commute to Work</td>
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<td>61</td>
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</table>

Any other comparison data needed?
THINGS AFFECTING THE CHANGE...

Regardless of schedule - if we change, we need the time to change TeleStaff, UltiPro, and Guidelines...

- It took UltiPro, City of Loveland Payroll, and LFRA 10 months to develop the pay cycle system used for our current 27 day pay cycle in UltiPro. We will most likely need to hire a consultant to help us with that change. The 48/96 is not run on a 27 day pay cycle, it is typically on an 18 or 24 day pay cycle.

- TeleStaff will need to be completely rebuilt. We'll have to contract with TeleStaff to do this. It's estimated to take 6 to 8 weeks to complete that.

- Several Guidelines will need to be reviewed and updated (we will need your help with this)

AFFECTED ADMINISTRATIVE REGULATIONS AND/OR GUIDELINES THAT MAY NEED TO BE UPDATED??

- Overtime Staffing 2017
- Shift Trades 2016
- Uniform Policy 2014G
- Vacation Holiday Usage 2017
- Acting Battalion Chief Training Plan
- Incident Reporting
- ?
FAMILY IMPACT

• FF & Spouse survey from West Metro
• West Metro Fire Protection District 2013 Study
• PowerPoint from Farmington Fire Department (NM)

QUESTIONS?
TITLE

Discussion about New LFRA Financial Policies

EXECUTIVE SUMMARY

LFRA is in the process of developing financial policies specific to LFRA. Staff has been working with Emily Powel to develop polices, and we handed out a DRAFT set of policies to the Board at the December 2018 meeting. We asked the Board to review the policies between the December meeting and the January LFRA Board meeting. Staff also made the DRAFT policies available for City legal, finance and budget to review. In January, we will ask the Board for their edits/revisions or suggestions. City staff have reviewed the policies and have provided heir recommended changes. Emily Powel will review and provide comment at the January meeting.

BACKGROUND

As a part of the overall maturation of LFRA, staff is working with legal to develop our own financial policies. For the past several years, LFRA has used the City of Loveland procurement/financial policies. Although those policies have served well, they are not applicable to LFRA in all instances and can be cumbersome for an organization the size of LFRA.

Chief Miller recently developed a set of six priorities for LFRA in regards to full maturation. Developing LFRA specific financial policies is one of the six priorities, and will ensure LFRA is following State statutes as well as established financial requirements for governmental agencies/districts.

STAFF RECOMMENDATION

Review policies and provide comments, edits, concerns, etc.

FINANCIAL/ECONOMIC IMPACTS

N/A

ASSOCIATED STRATEGIC GOALS

Develop cost effective services

ATTACHMENTS

LFRA Financial Policies, with edits to date, distributed at meeting.
Commented [VJ]: In general, the City firmly believes that this Financial Policies Manual requires additional consideration prior to adoption in order to achieve a set of guidelines that will protect the public interest and lend public trust to LFRA that smart, effective, and responsible financial practices will occur.
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SECTION 1
Definitions


1.2 Authority – The Loveland Fire Rescue Authority.

1.3 City – The City of Loveland.

1.4 Board – The Board of Directors of the Authority.

1.5 Establishing IGA – That certain Amended and Restated Intergovernmental Agreement for the Establishment and Operation of the Loveland Fire Rescue Authority as a Separate Governmental Entity entered into by and between the City of Loveland and the Loveland Rural Fire Protection District effective November 29, 2017, as the same may be amended from time to time.

1.6 Financial Administrator – [Does the Authority intend to contract this position, or employ someone directly?]

1.7 Rural District – The Loveland Rural Fire Protection District.
SECTION 2
Financial Operations

2.1 Overview
This Financial Policies Manual governs the internal financial management policies and procedures of the Authority. Its purpose is to ensure that the Authority's financial assets are safeguarded and managed with responsible stewardship, that financial statements are in conformity with generally accepted accounting principles, and the Authority maintains appropriate financial reporting and auditing oversight. The financial policies stated herein are in compliance with Applicable Law. To the extent any Applicable Law may be amended after the date of this Financial Policies Manual, any affected policy stated herein shall be deemed to be revised to the extent necessary to comply with such amended Applicable Law. Additionally, this Financial Policies Manual shall be read in conformance with the Establishing IGA, as it may be amended from time to time. In the event any term of this Financial Policies Manual conflicts, directly or indirectly, with any term of the Establishing IGA, the terms of the Establishing IGA shall control. However, in the event any specific conflict with the Establishing IGA is identified, the City, and the Rural District, and with recommendation and input from the Authority, will seek to amend the Establishing IGA to resolve eliminate such conflicts between the Financial Policies Manual and the Establishing IGA.

The Board may amend these Financial Policies at any time in its sole discretion upon the affirmative majority vote of the Board members, subject only to the requirements of Applicable Law and the Establishing IGA. The City and the Rural District will be provided an opportunity to review and provide input on any proposed amendment to the Financial Policies Manual.

2.2 Fiscal Year
The Authority's fiscal year begins on January 1 and ends on December 31.

2.3 Financial Planning and Assumptions
To the extent reasonably practicable, the Authority will strive to base its financial planning and assumptions on:

a. Long-Range Plans – The Authority will strive to prepare annually a ten-year financial long-range plan for each fund. Each long-range plan will include anticipated revenues, expenditures, and other sources and uses of funds. Long-range plans may be updated throughout or during any year in order to account for significant changes or unexpected events.

b. Capital Improvement Plans and Asset Management Plans – The Authority will prepare ten-year capital improvement plans and asset management plans for the preservation and acquisition of Authority capital assets. Details regarding the Authority's capital improvement plans and asset management plans are provided in Section 8 below.
c. **Conservative Revenue Estimates** – Revenue estimates shall be prepared on a conservative basis to minimize the probability that economic fluctuations will imperil anticipated or ongoing Authority administration, operations, or capital projects.

d. **Conservative Expenditure Estimates** – Expenditure estimates shall be prepared on a conservative basis, with consideration toward known or anticipated inflation, cost escalations, and contingencies.

d.e. **Fiscal Sustainability Plan** – The Authority shall produce a Fiscal Sustainability Plan to assist in the conservative financial planning desired by the Authority, which shall include, at a minimum, the following information: [to be completed].

2.4 **General Ledger**

The general ledger is defined as a group of accounts that supports the information shown in the major financial statements. The general ledger is used to accumulate all financial transactions of the Authority, and is supported by subsidiary ledgers that provide details for certain accounts in the general ledger. The general ledger is the foundation for the accumulation of data and reports. The Authority's Financial Administrator shall maintain accounting software that records all transactions and provides for separate, self-balancing sets of accounts in accordance with generally accepted accounting principles and procedures for governmental entities.

2.5 **Chart of Accounts**

The chart of accounts is the framework for the general ledger system, and the basis of the Authority's accounting system. The chart of accounts consists of fund/account codes for general ledger activity and account codes for subsidiary ledger entries, including account titles and account numbers assigned to the titles. General ledger accounts are used to accumulate transactions and the impact of these transactions on each asset, liability, net asset, revenue, expense and gain and loss.

The Authority's chart of accounts is monitored and controlled by its Financial Administrator. Responsibilities include the handling of all account maintenance. Any additions or deletions of accounts shall be approved by the Fire Chief, who is responsible to ensure that the chart of accounts is consistent with the Authority's budgetary structure, or by the Fire Chief's designee with periodic review by the Fire Chief.

2.6 **Journal Entries**

All general ledgers entries that do not originate from a subsidiary ledger shall be supported by journal vouchers or other documentation, which shall include a reasonable explanation of each such entry. Examples of such journal entries include:

a. Recording of non-cash transactions
b. Corrections of posting errors
c. Non-recurring accruals of income and expenses
d. Reconciling items

Commented [EJP2]: I take no position on whether the Board wishes to produce a Fiscal Sustainability Plan, which is a matter of policy. However, to the extent the Board wishes to accept this provision, I recommend conferring with the City to make sure that both parties are on the same page as to the information that should be included in such a plan.
ISPP COMMENTS 1-21-19

Certain journal entries, called recurring journal entries, may occur in every accounting period, quarterly, or annually. These entries may include, but are not limited to:

a. Depreciation of fixed assets
b. Amortization of prepaid expenses
c. Accruals of recurring revenues and expenses
d. Amortization of deferred revenue
e. Payroll Register Audit Adjustment at fiscal year end
f. Accrued Compensated Absences at fiscal year end

Support for recurring journal entries shall be in the form of a schedule associated with the underlying asset or liability account or, in the case of short term recurring journal entries or immaterial items, in the form of a journal voucher.

It is the policy of the Authority that journal entries between different funds and not originating from subsidiary ledgers shall be approved in writing by the Fire Chief by initialing or signing and dating the entries, provided, however, that all journal entries between different funds also must be approved by the Board as part of a supplemental budget pursuant to Section 6.2(b) below. A report detailing any such journal entries shall be run monthly and submitted to the Fire Chief for review, along with a copy of the approved prior month’s journal entry report.

Supporting documents for all journal entries must accompany each entry prior to posting in the general ledger. Under no circumstances shall the individual who creates the journal entry be the same individual who approves, and then posts the journal entry.

Commented [VJ3]: Does the Authority believe that the Fire Chief may move money, between funds, without LFRA Board approval consistent with state law?

Commented [EJP4R3]: No, any transfers between funds would have to be approved by the Board as part of a supplemental budget. This is stated in Section 6.2(b), but I cross-referenced here for clarity.
SECTION 3
Revenue, Banking, and Cash Management

3.1 Sources of Revenue
The Authority receives revenue from a variety of sources, including:

   a. Parties' Allocated Shares – Pursuant to the formula and procedures set forth in the Establishing IGA, the City and Rural District each pays to the Authority, in monthly installments, their respective allocated share of all of the total estimated costs and expenses of the Authority as set forth in the Authority's approved annual budget.

   b. Pension Plan Allocated Shares – Pursuant to the formula and procedures set forth in the Establishing IGA, the City and Rural District each pays annually to the Authority its respective allocated share of the Authority's total annual contribution to the Consolidated Volunteer Pension Plan.

   c. Service Fees and Charges – The Authority may assess and collect payments for fees, rates, and charges for functions, services, or facilities provided by the Authority as permitted by law. The schedule of all such fees, rates, and charges shall be approved by the City and Rural District as set forth in the Establishing IGA.

   d. Impact Fees – The Authority may assess and collect impact fees on new development as permitted by law and set forth pursuant to intergovernmental agreement(s) with the City, Town of Johnstown, and/or Larimer County.

   e. Grants – The Authority may, from time to time, apply for federal, state, nonprofit, corporate, or other organizational grants, scholarships, or other similar funding opportunities for the purpose of enhancing the Authority’s operations, administration, facilities, equipment, financing, training, or other Authority needs. The Authority will consult with the City and the Rural District prior to seeking grant assistance to applying for any grant requiring matching funds in excess of such amounts as are then currently available under the Authority's approved budget. Any grant requiring Authority matching funds in excess of $100,000 shall be approved by the Board prior to submitting the application. If the total sum of grants received by the Authority in a year exceed $750,000, a single audit and a Schedule of Expenditures of Federal Awards (SEFA) must be prepared by the Authority. The Authority shall comply with all audit requirements imposed by terms and conditions of the grant, including, for federal grants, such audit requirements as are imposed pursuant to 2 CFR part 200.501.

   f. Gifts and Donations – Pursuant to Section 170(c) of the Internal Revenue Code, the Authority may receive tax-deductible gifts and donations of money, property, or services made to the Authority for exclusively public purposes. Any gifts or donations made to the Authority must be freely and voluntarily given, without promise, expectation, or receipt of consideration or other benefit from the District.

Commented [V5]: The City should have a role for a grant match fund that is not budgeted by LFRA and requires contribution by the City and the Rural Board.

Commented [EJP6R5]: I agree and have clarified this here.

Commented [EJP7]: Most large grants include their own specific auditing requirements. Additionally, a single audit and SEFA would not apply to non-federal grants. Accordingly, I would prefer to see the Authority commit to complying with such audit requirements as are required by the grant, but have also referenced the CFR requirements for federal grants in excess of $750,000.
ISPP COMMENTS 1-21-19

3.2 Authority Banking Accounts
The Board shall establish one or more Authority financial accounts at such banking or other financial institutions as are authorized to accept deposits of public funds pursuant to the Colorado Public Deposit Protection Act. Once a financial account has been opened, the Fire Chief, or his/her designee with periodic review by the Fire Chief, and with assistance from the Financial Administrator, shall manage the accounts' daily administration and maintenance.

All Authority revenues shall be promptly deposited directly into the Authority's operating account, savings account, or such other segregated account as may be established by the Board or required by Applicable Law and accounted for as provided pursuant to Section 2 above.

3.3 Authorized Signers
In order to facilitate the preparation of checks pursuant to Section 4.9 below and transfer of Authority funds pursuant to Section 3.4 below, the Fire Chief and all Board members shall be authorized signers on the Authority's accounts. The Financial Administrator shall facilitate the execution and delivery of signature cards to the appropriate financial institution(s), unless any financial institution requires the in-person execution or delivery of signature cards, or the facilitation of signature cards by the Financial Administrator is otherwise impracticable.

The Fire Chief and Board Chairman shall be authorized to transact wire transfers from Authority bank accounts. All wire transfers require dual custody verification.

3.4 Cash Flow
The Authority seeks to maximize its return on surplus operating funds. To meet this objective, the Authority shall maintain in its operating account only those funds sufficient to cover present needs. Excess operating funds shall be held in one or more savings accounts for short term or long term liquid investment in accordance with the Colorado Public Investments Act, and periodically transferred to the Authority's operating account as needed.

3.5 Bank Reconciliation
The Financial Administrator and Fire Chief, or his/her designee with periodic review by the Fire Chief, will receive bank statements directly from the Authority's financial...
institutions and shall review them for unusual or unexplained transactions, such as unusual endorsements on checks, indications of check alteration, etc. Unusual or unexplained transactions shall be reported immediately to the Board Chairman, or if there is concern that the unusual or unexplained transaction may have originated with or involved the Board Chairman, or if the Board Chairman is unavailable, then such transaction shall be reported immediately to the Board Vice Chairman.

The Financial Administrator is assigned to reconciling bank account statements and does not have check signing or wire transfer authority. All reconciliations shall be reviewed and approved by the Fire Chief, or by the Fire Chief's designee with periodic review by the Fire Chief. Any adjusting journal entries resulting from preparing bank reconciliations are approved by the Fire Chief.

3.6 Investments
All Authority investments shall comply with C.R.S. § 24-75-601, et seq. ("Investment Statute"), which sets forth detailed rules governing the investment of public funds by the Authority, and shall be made in accordance with the "prudent person standard" set forth in C.R.S. § 15-1-304 and the Uniform Prudent Investor Act, C.R.S. § 15-1.1-101, et seq.

a. Investment Portfolio – The Authority's primary investment objectives are:

i. Preserve Authority funds by avoiding investments that could involve the loss of principal, whether through default of securities or erosion of market value;
ii. Diversification of investments to avoid incurring unreasonable market risks;
iii. Maintain sufficient liquidity to enable the Authority to meet all reasonably anticipated requirements, projected cash flows, and anticipated liabilities; and
iv. Invest all Authority funds not needed for immediate cash flow purposes to attain a market-rate of return throughout budgetary and economic cycles, taking into account the Authority's investment risk constraints and the cash flow requirements.

The Authority is authorized to invest in any security, asset, investment pool, or other instrument authorized pursuant to the Investment Statute; however, the Authority shall generally limit its concentration of investments to local government investment pools, which are believed to have minimal credit risk, minimal interest rate risk, and no foreign currency risk. Public funds shall be deposited only in eligible public depositories or other financial institutions as permitted by Applicable Law.

b. Investment Maturity Scheduling – Investment maturities for operating funds shall be scheduled to coincide with projected cash flow needs, considering large routine expenditures (e.g., payroll, debt payments, pension payments, etc.) as well as considering sizable blocks of anticipated revenue.

Short term investments should generally have a maturity of three months to one year from their purchase date; however, the Authority may have investments classified as short term with maturities beyond one year due to their highly liquid nature. Long term
investments have a maturity date beyond one year from their purchase date, except as provided for short term liquid investments. Pursuant to the Investment Statute, in no event shall the period from an investment's purchase date to its maturity date be longer than five years.

3.7 Cash Handling

The Authority may, from time to time, receive payments or other receipts by check or cash. All check payments and all cash payments in bills of $20 or greater must be reviewed for indicia of fraud or counterfeiting. Checks must be endorsed immediately with an LFRA restrictive endorsement stamp, and the Authority shall not accept post-dated, two-party checks, or temporary checks. Bills of $20 or greater must be marked with a counterfeit pen and felt around the edges and numbers for irregularities in thickness or seams. If a check or bill appears to be fraudulent or counterfeit, the employee must contact the Administrative Battalion Chief, a Division Chief, or the Fire Chief immediately, who shall contact the Loveland Police Department.

Cash receipts must be counted in a secure area away from public view and transactions properly entered into the Authority's cash register or accounting system as "cash" or "check" in order to be properly reconciled. At the end of each shift, cash-on-hand should be reconciled with the general ledger activity to ensure each deposit was applied to the desired account, and any discrepancies must be reported immediately to the Financial Administrator, or to the Fire Chief if the Financial Administrator conducted the reconciliation.

Cash must be secured in a safe or cash box held in a locked drawer out of sight from the public and unauthorized employees, and the combinations changed annually or upon a change in the personnel with access to the safe, cash box, or locked drawer. Cash must be fully reconciled and deposited at least weekly in an Authority bank account. All funds received shall be deposited. Checks may not be held for future processing, or cash used to cash checks or refund overpayments. Refunds for any overpayments made to the Authority must be made by means of a check request made by the Administrative Battalion Chief or a Division Chief, approved by the Fire Chief, and forwarded to the Financial Administrator for processing.

Cash may be deposited by the Administrative Battalion Chief, the Fire Chief, the Financial Administrator, the Board Secretary, or a courier, except that the employee who conducted the full reconciliation of a given deposit cannot also make the deposit. Cash must be taken directly to the bank without any additional errands or breaks. The employee who deposited the cash shall return the cash deposit slip and deposit receipt, which, if staffing levels permit, shall be reviewed by one of the above employees who was not involved in the reconciliation of the deposit.

Any discrepancies of greater than $50 identified by any employee during the cash handling process shall be reported immediately to the Financial Administrator and the Fire Chief. If the employee has any reason to believe that the Financial Administrator and/or the Fire Chief has engaged in inappropriate or unethical conduct that resulted in the discrepancy,
such employee may make the report directly any member of the Authority Board. Discrepancies shall be promptly investigated by internal or external investigation or audit, as determined appropriate by the Fire Chief or the Board of Directors based upon the nature and scope of the discrepancy.

3.8 **Petty Cash Handling**
The Authority may establish a petty cash fund of up to $500 for minor reimbursements, making change, or similar uses. The Financial Administrator shall appoint a custodian for the petty cash fund, whose name shall be provided to the Authority’s auditor. When the petty cash custodian changes, the petty cash fund must be internally audited by Authority personnel and all cash drawer locks or safe combinations changed.

**Under no circumstances shall cash receipts be utilized for petty cash.** Petty cash shall be stored in a safe, locked location. Petty cash may never be used for personal cash advances, even if secured by a personal check or IOU, and may never be commingled with other funds. Proper tracking documentation must be maintained for all transaction disbursements, reconciliations, and replenishments. The petty cash drawer must be balanced at least monthly and at the time of any replenishment of the petty cash. The petty cash drawer and shall be subject annually to an internal audit without prior notice to the petty cash custodian. At the time of replenishment, the petty cash custodian should ensure that the balance remaining in the fund, together with the amount of the replenishment request, equals the limit of the petty cash fund. The petty cash fund must be replenished at the **end of each fiscal year** so that all expenses are reflected in the proper accounting period.

Employees requesting a reimbursement from the petty cash fund shall submit a Petty Cash Voucher attaching all applicable receipts and stating: (i) date of the expense; (ii) business purpose of the expense; (iii) amount of the expense and description of items purchased; and (iv) employee signature and printed name. Prior to disbursing funds, the petty cash custodian shall review the Petty Cash Voucher and attached receipts to ensure that the expenses was for a proper purpose and appropriately accounted for, and then shall sign the Petty Cash Voucher.

Any discrepancy of greater than $50 in the petty cash fund identified by any employee shall be reported immediately to the Financial Administrator and the Fire Chief. If the employee has any reason to believe that the Financial Administrator and/or the Fire Chief has engaged in inappropriate or unethical conduct that resulted in the discrepancy, such employee may make the report directly any member of the Authority Board. Discrepancies shall be promptly investigated by internal or external investigation or audit, as determined appropriate by the Fire Chief or the Board of Directors based upon the nature and scope of the discrepancy.

Commented [VJ12]: LFRA should consider adopting the City’s well-developed rules for cash, petty cash, and other internal control issues.

Commented [EJP13R12]: The City’s petty cash handling AR was referenced when drafting this policy. To the extent the Board would like to incorporate additional provisions from the petty cash handling AR, I certainly can do so.

Commented [VJ14]: Consider a more frequent time frame for the reconciliation of this account.

Commented [EJP15R14]: This is a matter of policy for the Board.
SECTION 4
Procurement, Purchasing, and Accounts Payable

4.1 Overview
The Board is responsible to ensure that the Authority's funds are expended wisely and in accordance with Applicable Law and the Board's fiduciary duties to the taxpayer. This Section 4 is intended to promote lawful and uniform control of the Authority's procurement, purchasing, and payment activities. The purchasing and accounts payable policies apply to all purchasing activities conducted by the Authority. Any questions regarding procurements, purchasing, or accounts payable should be directed to the Fire Chief or Financial Administrator.

4.2 General Provisions and Restrictions
a. Personal purchases may never be made using Authority funds.

b. Purchases must be charged to the proper account, regardless of budget availability in that particular line item.

c. Alcohol and any drug or substance illegal under federal or state law, including marijuana, may not be purchased with Authority funds.

d. The Authority's sales tax exemption number should be provided to every vendor prior to completion of a sale so that sales tax is not paid on any purchase. The Authority's tax exemption certificate is on file with the Fire Chief and Financial Administrator.

e. No multiple fiscal year financial obligations, regardless of price, may be entered into without the review and approval of the Fire Chief and the Financial Administrator, and must be expressly made subject to the annual appropriation of the Board, unless the Authority has received prior voter approval for the obligation, or the Board has appropriated funds for future fiscal years sufficient to meet the financial obligations set forth in the contract. A "multiple fiscal year financial obligation" is any financial obligation entered into in one fiscal year, with one or more payments due in a future fiscal year.

4.3 Purchasing Authority
a. Up to $200,000 – The Administrative Battalion Chief may approve purchases of up to $200,000 that have been budgeted and appropriated for the year of purchase.

b. Up to $200,000 – A Division Chief or acting Division Chief may approve purchases of up to $200,000 that have been budgeted and appropriated for the year of purchase.
c. Up to $650,000 – The Fire Chief or acting Fire Chief may approve purchases of up to $650,000 that have been budgeted and appropriated for the year of purchase.

d. Excess of $650,000 – Board approval must be obtained for all purchases in excess of $650,000 regardless whether such purchases have been budgeted and appropriated for the year of purchase.

Board approval is required for the purchase of any amount that has not been budgeted and appropriated for the year of purchase and that will require a transfer from Authority fund balance, unless, in the determination of the Fire Chief, such purchase is required on an emergency basis as defined in Section 4.6(a) of this Financial Policies Manual. In such event, the Fire Chief shall request Board ratification of the emergency purchase at the Board's next regular meeting.

4.4 Informal Quotes
All purchases of between $5,000 and $59,999 require the solicitation of at least three informal quotes to obtain prices for the purchase of goods or services. Quotes for purchases between $5,000 and $24,999 may be made verbally in person or by telephone; however, quotes for purchases between $25,000 and $59,999 must be made in writing, which may include a formal quote, letter, email, or fax.

Selection of vendors may be made based upon past experience with the Authority, City, or Rural District, knowledge of the Authority and region, philosophy of nature of the work, availability of time, quality of product, quality of service, and material, maintenance, warranties, price, and such other criteria as may be deemed appropriate in the best interest of the Authority and its constituents.

4.5 Competitive Bidding
Competitive bidding is required for the purchase of goods, construction projects, and other services of $60,000 or more, and for indefinite delivery/indefinite quantity procurements with a stated maximum of $60,000 or more, as set forth in Sections 4.5(a) and (b) below. A notice of bid opportunity shall be published in a local newspaper no less than 14 calendar days from the submission response deadline, and may also be provided to directly to prospective bidders/respondents.

Upon receipt, each submission shall be time-stamped and stored in a secure place until the submission opening time. Submissions shall be opened at the time and place designated in the Invitation to Bid or RFP/RFQ. The amount of each bid together with the name of each bidder/respondent shall be entered on a record and open to public inspection. After the time of the award, all bids and RFP/RFQ response documents shall be open to public inspection, except for any portion designated a confidential and proprietary in accordance with the Colorado Public (Open) Records Act.

Submissions shall be evaluated based upon the requirements set forth in the Invitation to Bid or RFP/RFQ. The Authority shall not be obligated to select the lowest bidder/respondent, but shall select the bidder/respondent based on the established criteria.
in the Invitation to Bid or RFP/RFQ and such other criteria as may be deemed appropriate in the best interest of the Authority and its constituents. The Authority may choose not to select any bid/response and to terminate or reopen the Invitation to Bid or RFP/RFQ process.

a. Invitation to Bid – An Invitation to Bid is required for the purchase of goods, construction projects, or non-professional services between $60,000 and $99,999. An Invitation to Bid shall include, at a minimum:

i. Cost type of contract;
ii. Submission deadline and method of submission;
iii. Information regarding any mandatory or optional pre-bid meeting or site inspection;
iv. A description of the goods or scope of work, and availability of any specifications, plans, drawings, or other relevant materials;
v. Requirements for contracting;
vi. Requirements for content and presentation of bids;
vii. Permitted or prohibited exceptions to the terms of the Invitation to Bid;
viii. Applicability of the Colorado Open Records Act to any bid;
ix. Basis for award of bid; and

b. Request for Proposal or Qualifications (RFP/RFQ) – A Request for Proposal is required for goods, construction projects, or non-professional services of $100,000 or more. A Request for Qualifications also may be used for professional services of any amount, if determined necessary or appropriate in the discretion of the Board or the Fire Chief. A Request for Proposal or Qualifications shall include, at a minimum, all content elements required for Invitations to Bid pursuant to Section 4.5(a) above, and:

i. Requirement to supply bidder qualifications;
ii. Requirement to supply references;
iii. Required warranties and bonds; and
iv. Identification of other third parties involved with the work and with whom the selected bidder may be required to coordinate, such as an architect, project manager, or general contractor.

4.6 Exceptions to Competitive Bidding

a. Emergency Procurement – Emergency procurements may be made without following the competitive bidding process set forth in Section 4.5 above when an emergency situation has created an immediate and serious need for goods or services which could not be timely met using the Authority's ordinary procurement process. An emergency situation is one that creates a threat to the public health, welfare, or safety; the health or safety of the Authority's personnel; or risks major damage to or destruction of Authority assets. Potential sources of such emergency situations may include, but are not limited to, floods, wildfire, blizzard, tornado, equipment failure, epidemics, riots,
or acts of terrorism. An emergency situation may be declared by federal, state, county, or city officials, or declared by the Fire Chief based upon local conditions within the Authority. Written documentation of the basis of the emergency situation and for the selection of the particular vendor shall be included with the purchase documentation, and all emergency purchases shall be requested for Board ratification at its next regular meeting.

b. **Sole Source** – Sole source purchasing may be used for professional services; when goods or services are available from only a single vendor, supplier, or manufacturer; or if a particular vendor, supplier, or manufacturer is required in order to maintain uniformity or compatibility of aesthetics, equipment, accessories, or replacement parts, or to reduce financial investment or simplify administration. Where appropriate, the Authority should make a good faith attempt to negotiate the price, terms, and delivery of any sole source procurement. The justification for all sole source procurements must be documented in writing and approved by the Fire Chief in advance.

c. **Cooperative Purchasing** – The Authority may participate in cooperative purchasing programs, such as, but not limited to, the Houston-Galveston Area Council. Provided that such cooperative purchasing program utilizes competitively bid contracts for goods and services, the Authority may purchase goods or services through the cooperative purchasing program without conducting a separate Invitation to Bid or RFP/RFQ process.

4.7 **Vendors**

a. **New Vendors** – Appropriate documentation must be obtained to establish a new vendor, including:

   i. Complete IRS Form W9;
   ii. Vendor's legal name and trade name, if different;
   iii. Vendor's contact information street address, telephone number, and fax number; and
   iv. A primary contact with the vendor.

   The Authority shall maintain a vendor master file, which shall be regularly updated and maintained. On an annual basis, vendors that have not been utilized over the preceding 12-month period will be made inactive in the Authority's accounting system. All vendor information must be verified with the vendor by phone.

b. **Ineligibility or Suspension of Vendors** – Vendors may be deemed ineligible or disqualified for Authority contracts if the vendor has:

   i. Committed fraud or a criminal offense incident to obtaining or attempting to obtain a public contract or subcontract, or in the performance of such contract or subcontract;
ii. Been convicted of embezzlement, theft, forgery, bribery, falsification or destruction of records, antitrust violations; or receiving stolen property; or

iii. Defaulted or failed to perform in accordance with the terms of any prior contract with the Authority.

4.8 Receipt and Processing of Invoices and Account Statements

Invoices and account statements shall be received by, or provided to, the Financial Administrator and date stamped with the date of receipt. Recurring charges on Authority account statements, such as for internet, telephone/cellular service, and utilities, may be set up for automatic payments, to be reviewed monthly by the Fire Chief or his/her designee and Financial Administrator. All other invoices and account statements must be approved and marked "okay to pay" by the Fire Chief or, for purchases of up to $200,000 that have been budgeted and appropriated for the year of purchase, by the Administrative Battalion Chief or a Division Chief. All accounts payable transactions must be supported by adequate documentation that explains the nature and purpose of the expense. When not made by automatic payment, accounts payable transactions are processed for payment on the next check run, unless a future date is specified by the vendor, Fire Chief, or Division Chief on the invoice or account statement. Information is entered into the accounts payable system from approved invoices or account statements with appropriate documentation attached.

Original invoices and account statements shall be provided whenever possible. In the event an original invoice or account statement is not available, a duplicate copy must be submitted and signed or initialed by the Fire Chief in order to process the payment, regardless of the payment amount. The Financial Administrator must verify that the invoice or account statement has not been paid previously. Vendor statements shall not be used to verify payments. Upon the payment of an invoice or account statement by cash or check, such invoice or account statement shall immediately be marked as paid in order to prevent subsequent reuse, by marking each such invoice or account statement with the word "PAID" and the check number or date of credit card payment.

Invoices or account statements that are received, approved, and supported with proper documentation by the last business day of each month will be recorded as an accounts payable liability at the end of that month, providing the invoice or account statement pertains to goods and services delivered by month's-end.

4.9 Payments by Check

a. Check Preparation – Checks shall be prepared by the Financial Administrator and signed by either the Fire Chief and one Board member, or by two Board members, the Board Chairperson. All checks, including, without limitation, vendor and expense reimbursement checks, shall be prepared in accordance with the following guidelines:

i. Expenditures must be documented and supported in accordance with the requirements set forth in these Financial Policies;
ii. The Financial Administrator shall monitor each check run to ensure an available cash balance in the Authority financial account from which such checks are drawn prior to the release of any checks;

iii. Checks shall be utilized in numerical order, and all unused checks shall be stored in a locked safe in the office of the Financial Administrator or Fire Chief;

iv. Checks shall never be made payable to "bearer" or "cash"; and

v. Checks shall never be signed prior to being prepared.

b. Processing Checks – Checks shall be processed on a twice monthly basis. After preparing each check as provided pursuant to subsection (a) above, the Financial Administrator shall arrange for the checks to be signed by the Fire Chief and/or Board member(s). At the time of signing, the check, invoice or account statement, and all supporting documentation to ensure that each check has been appropriately prepared. If there are any questions regarding the disbursement, checks should not be signed until such questions are adequately researched and addressed. At each regular meeting, the Board will be presented with the listing of all checks paid for review and ratification.

c. Voided Checks, Stop Payments, and Outdated Checks – Checks may be voided due to processing errors by making proper notation in the check register and defacing the check by clearly marking as "VOID". The signature box of each voided check shall be removed from the check form. All voided checks shall be retained to aid in the preparation of bank reconciliations.

Stop payment orders may be made for checks lost in the mail or for other valid reasons. Stop payments shall be communicated to the bank by the Financial Administrator.

Outdated checks are checks that are not negotiated by a vendor or individual within six full months. Checks that remain on the outstanding check list for a minimum of six full months with no activity shall be cancelled. It is the responsibility of the vendor or individual to request a replacement of any check cancelled as outdated. Outdated checks that are not negotiated by a vendor or individual within five full years and must be submitted reported to the State of Colorado pursuant to C.R.S. § 38-13-1010, et seq.

4.10 Credit Cards
The Authority encourages the use of Authority-issued credit cards for the purchase of supplies or services at the point of sale in order to facilitate transparent purchasing, timely payment of invoices and account statements, administrative efficiency, and to improve cost effectiveness through credit card benefits programs, such as rebates or cash back rewards, where available and appropriate. All credit cards shall be used in accordance with the rules set forth in Section 4 of this Financial Policies Manual.
a. **Credit Card Limits** – No individual credit card shall have a credit limit greater than $_____. The combined overall limit for all credit cards shall not be greater than $_____.

b. **Issuance of Credit Cards** – Upon approval of the Authority and the credit card issuer, credit cards may be issued to any personnel, including volunteer personnel, who has a need to make purchases on behalf of the Authority in the course and scope of his/her job duties. All cardholders shall be required to sign a Credit Card Use Agreement, which shall include, at a minimum, the following terms:

i. The cardholder understands that he/she is being entrusted with a valuable purchasing tool, will be making financial commitments on behalf of the Authority, and will strive to obtain he best value for the Authority;

ii. The cardholder accepts full personal responsibility for the safekeeping of the credit card and will not permit anyone else to use the card;

iii. The cardholder expressly agrees not to share the card or card number with anyone other than a vendor he/she is doing business with;

iv. The cardholder understands that the Authority is liable to the card issuer for all charges made on the credit card, and agrees to use the card for approved Authority business purchases only;

v. The cardholder shall not charge personal purchases on the credit card and understands that charging any personal purchase to the card could be treated as embezzlement. In the event personal charges are accidentally made on the credit card, the cardholder shall immediately notify the Financial Administrator and the Fire Chief, or the Board Chairman if the Financial Administrator is the Fire Chief, and shall reimburse the Authority for such accidental charge within 24 business hours;

vi. The cardholder understands that he/she will be subject to post-transaction auditing to ensure compliance with the Credit Card Use Agreement and the Authority's rules and procedures;

vii. The cardholder agrees to return the credit card immediately upon request or upon separation of employment;

viii. If the credit card is lost or stolen, the cardholder agrees to notify the Financial Administrator and the Fire Chief, or the Board Chairman if the Financial Administrator is the Fire Chief, and the credit card issuer immediately; and

ix. The cardholder will not use the credit card as a financial reference to obtain personal credit cards or loans.
c. **Use of Credit Cards** - Cardholders are responsible to know the overall credit limit on their card, the amount of credit available for use, and any applicable dollar limit per transaction. Orders placed over the internet may be placed only on secure websites. If an attempt to make a credit card purchase is denied, the cardholder must contact the Fire Chief and Financial Administrator as soon as possible to notify them of the problem.

Cardholders shall not make purchases in excess of their purchasing authority limit, and shall not divide purchases into multiple smaller purchases in order to bring transactions under such limits. Authority credit cards may not be used to obtain cash advances, traveler's checks, or to use ATM machines, or to purchase fuel for non-Authority issued vehicles. Cardholders must obtain a receipt for all charges made by credit card.

At the end of each month, each cardholder will receive a statement detailing the previous month's expenditures. The cardholder must review the statement within the designated review period, describe the purpose of each charge, identify the general ledger section and division codes for each charge, and attach all receipts. The signed statement and receipts shall be delivered to the Financial Administrator for review. Any fraudulent or unauthorized charges identified by the cardholder shall be reported immediately to the Fire Chief and Financial Administrator for reporting to the credit card issuer.

d. **Revocation of Credit Cards and Other Discipline** – Failure of a cardholder to comply with this Section 4.10 or the Credit Card Use Agreement, or to otherwise misuse an Authority-issued credit card in any manner, may result in revocation of the privilege to use the credit card; corrective or disciplinary action up to and including termination; and/or criminal charges being filed with the appropriate law enforcement authority(ies).
SECTION 5
Work-Related Travel and Reimbursements

5.1 Work-Related Travel
Employees may be authorized or directed to participate in work-related travel from time to time. Employees traveling outside of Larimer County are required to use an Authority vehicle, if available and practical. If no Authority vehicles are available or practical, and with the approval of the employee's Battalion Chief or Division Chief, employees may use their personal vehicles and the Authority will reimburse for mileage at the approved IRS rate. Per diem allowances will be paid at the approved GSA reimbursement rate only for meals and incidentals outside the Authority's jurisdiction. Lodging shall be prepaid by Authority check or credit card to the extent practical. All work-related expense reimbursements and allowances, including any such reimbursements and allowances paid for work-related travel, are subject to the Authority's accountable plan policy set forth in Section 5.3 below.

5.2 Locally Purchased Meals
Locally purchased meals shall be restricted only to the following events and occasions, unless specifically approved by the Administrative Battalion Chief, a Division Chief, the Fire Chief, or the Board:

a. Work-related meetings with third-party officials unrelated to the Authority, City, or District;
b. During preparations for off-site community special events, such as the 4th of July celebration, where packing or storing employee-brought meals is difficult or impractical;
c. Occasional all-hands Authority or Board meetings, which are scheduled to last longer than four hours and will occur over the customary breakfast, lunch, or dinner hour; or
d. During or after major response or training events, or during periods of significantly high work volume, which impose unique demands on staff time and attention. In addition to the personnel identified above, Captains, Battalion Chiefs, and Acting Battalion Chiefs also may approve locally purchased meals during or after significant response or training events pursuant to this Section 5.2(d).

5.3 Accountable Plan Policy
All work-related expense reimbursements and allowances of the Authority must comply with the IRS "accountable plan" requirements.

a. Employees will be reimbursed for ordinary and necessary business expenses paid or incurred by the employee in the performance of his/her job duties, but only if the expenses are adequately substantiated as described below. The Authority will not reimburse employees for business expenses that are not properly substantiated, in order to prevent the Authority's expense reimbursement plan from being classified as "nonaccountable" by the IRS.
b. All business expenses, including work-related travel events expenses, must be substantiated within a reasonable period of time, which is defined as sixty thirty days or less after the expense is paid or incurred. All work related travel expenditures must be reconciled and resolved within ten days of the work related travel event concluding. In general, to substantiate an expense, employees must provide to the Authority adequate records of:

i. The amount of the expense;
ii. The date and time of the expense;
iii. Where applicable, the place of any travel; and
iv. The business purpose of the expense.

c. When appropriate in the Authority's sole discretion, the Authority may advance funds to an employee to defray future business expenses. No advance will be made more than 30 days prior to when the employee is expended to pay or incur the expense. The employee must return any amount of the advance that is in excess of the employee's substantiated expenses. Such return of the excess amount must be made within 120 days after the expense is paid or incurred.

In lieu of reimbursing an employee for actual expenses paid or incurred for meals and incidentals only, The Authority may choose to pay the employee a per diem allowance. An employee receiving a per diem for meals and incidentals must substantiate the time, place, and business purpose of business travel to which the per diem relates. Any per diem allowance will be paid at the then-applicable GSA rate.

Commented [EJP47]: The IRS establishes sixty days as a “reasonable period of time” for reimbursement of expenses paid or incurred. See IRS Publication 463. However, the Board may establish a more stringent timeframe if it would like.

Commented [EJP48]: Does the City have a citation for this requirement? I do not believe it is required by the IRS for accountable plan policies. However, the Board may establish more stringent requirements if it would like.

Commented [EJP49]: Whether the Authority will mandate vs. permit per diem for meals and incidentals is a policy decision for the Board.
SECTION 6
Budgeting and Auditing

6.1 Annual Budget
The Board shall adopt an annual budget for maintenance and operation costs, capital costs, costs of services, and personnel costs in compliance with the Establishing IGA and the Local Government Budget Law, C.R.S. § 29-1-101, et seq. ("Budget Law"). Unless the Board appoints another individual, the Fire Chief shall serve as the Budget Officer in accordance with the Budget Law. The annual budget shall pay for all current expenditures with current revenues and, if necessary, fund balance, and shall utilize fund accounting, in which financial resources are segregated by use and utilized only for their intended purpose. The draft annual budget shall be prepared and submitted to the Board within the time required by the Establishing IGA, but in no event later than October-August 15 of each year. The Board shall provide public notice and conduct a public hearing prior to adoption of the annual budget, as required by the Budget Law.

a. Budgeting Philosophy – The Authority shall strive to prepare its budget so as to direct the most efficient and prudent use of the Authority's financial and human resources. Authority staff should annually seek to identify programs that increase cost-effectiveness and provide long term savings to the Authority; for example, through the use of new technology, revised organizational structures, elimination of outdated practices, or collaboration with other local governments. Proposals for new services or increases in service levels should be presented to the Board along with recommendations for the source of funding, which should first consider sources of funding that do not increase overall expenditures, such as other cost savings, elimination or reduction of obsolete or underutilized services, or cost efficiencies obtained through economies of scale, mutual collaboration, etc.

Reserve Funds – The Authority shall adopt a Reserve Policy to Reserve funds provide stability for operations, allow for the efficient management of cash flow, and act as a buffer against sudden economic downturn. Accordingly, the Authority seeks to accumulate and maintain two months of operating reserves based upon estimated personnel, supplies and services, and asset management plan expenditures. The Authority shall strive to deposit $ annually into operating reserves until such time as target operating reserves are reached, and to thereafter continue such annual deposits as are necessary to maintain target operating reserves.

Capital reserves are accumulated for the purpose of fully or partially funding the periodic purchase, upgrade, or construction of major capital assets, such as vehicles, apparatus, and fire stations. Capital reserves are funded each year as part of the Authority's annual budget based upon the Authority's need for capital funding and the availability of funds.

Disaster response reserves are accumulated for the purpose of funding an unanticipated and large-scale emergency response due to a natural or manmade disaster, such as
wildfire, flood, tornado, blizzard, airplane crash, or act of terrorism. Disaster response reserves are funded each year as part of the Authority's annual budget based upon the Authority's need for disaster response funding and the availability of funds.

b. **TABOR Reserve Funds** – As required by the Colorado Taxpayers' Bill of Rights, Colo. Const. art X, sec. 20, the Authority shall maintain 3% of its fiscal year spending to use for declared emergencies only, not including economic conditions, revenue shortfalls, or Authority salary or benefit increases.

6.2 **Budget Modification/Amendment**
The Board may modify or amend the annual budget as needed following its adoption to provide for revenue shortfalls, unanticipated expenditures, grant opportunities, or other reasons in the best interests of the Authority. All budget modifications/amendments shall comply with the Establishing IGA and the Budget Law.

a. **Line Item Transfers** – The Fire Chief may approve transfers of monies from one line item to another line item within the general operating fund as necessary to manage the annual budget and provide for the most productive use of Authority's funds. Any such transfers shall be reported to the Board as part of its monthly financial statements.

b. **Supplemental Budget** – A supplemental budget shall be required in the event the Authority receives revenues or makes appropriations or expenditures that were unanticipated at the time the annual budget was approved, and that either (i) transfers funds from one fund to another fund; or (ii) will increase the total amount of any fund's revenues, appropriations, and/or expenditures. Supplemental budgets must be approved by the Board following public notice and a public hearing as required by the Budget Law.

6.3 **Annual Audit**
The Authority shall arrange for a financial and compliance audit of the Authority's financial statements to be conducted annually by an independent accounting firm, as required by the Establishing IGA and the Colorado Local Government Audit Law, C.R.S. § 29-1-601, et seq. So long as may be required by the Establishing IGA or as otherwise determined appropriate in the best interests of the Authority, the Authority also shall annually produce a Comprehensive Annual Financial Report (“CAFR”). The CAFR shall be produced by the Authority in such a manner as to satisfy generally accepted accounting principles and applicable local, state, and federal legal requirements.
SECTION 7
Financial Statements and Accounting

7.1 Standard Financial Statements of the Authority
The Authority shall prepare accurate financial statements in accordance with Applicable Law, generally accepted accounting principles, and the Establishing IGA and distribute them to the Board for its information and convenience in making decisions, monitoring the achievement of financial objectives, and making year-to-year historical comparisons or comparisons of current-to-budgeted revenues and expenditures. The standard financial statements will be produced on a monthly and annual basis and shall be prepared using the accrual method of accounting. The basic financial Statements of the District maintained on an organization-wide basis are:

a. **Statement of Financial Position** – Reflects the assets, liabilities, and net assets of the Authority and classifies assets and liabilities as current or long term.
   
   i. **Assets** are probable future economic benefits obtained or controlled by the Authority as the result of past transactions or events. Assets of the Authority are classified as current assets, fixed assets, contra assets, and other assets.

   ii. **Current assets** are assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities. Examples are cash, temporary investments, and receivables that will be collected within one year of the statement of financial position date.

   iii. **Fixed assets** are tangible assets of property and equipment with a useful life of more than one year that are acquired for use in the operation of the Authority and are not held for resale.

   iv. **Contra assets** are accounts that reduce asset accounts, such as accumulated depreciation and reserves for uncollectible accounts receivable.

   v. **Other assets** include long term assets that are acquired without intent to appropriate them in the near future. Examples include security deposits and longer term investments.

   vi. **Liabilities** are probable losses of economic benefit arising from present obligations of the Authority to make payment or transfer assets to other entities in the future as a result of past transactions or events. Liabilities of the Authority are classified as current or long term.

   vii. **Current liabilities** are probable losses of economic benefit that will likely occur within one year of the date of the financial statements, or that have a due date of one year or less. Examples include accounts payable, accrued liabilities, and deferred revenue.
viii. Long term liabilities are probable losses of economic benefit that will likely occur more than one year from the date of the financial statements. An example includes the non-current portion of payments due on a lease-purchase financing loan.

ix. Net assets are the difference between total assets and total liabilities.

b. Statement of Activities – Presents revenues, gains, and other support; expenses; and changes in net assets of the Authority by category of net assets, including reclassifications between categories of net assets.

c. Statement of Cash Position – Reports the cash inflows and outflows of the Authority and identifies the Authority's level of cash relative to its expenses and liabilities.

7.2 Review and Distribution of Financial Statements
The Financial Administrator shall prepare monthly and annual financial statements and supporting schedules to be reviewed by the Fire Chief and distributed to the Board for its review during regular Authority Board meetings. Actual year-to-date revenues and expenses shall be compared with budgeted year-to-date amounts in order to assist the Fire Chief and Board in monitoring the Authority's financial position throughout the fiscal year.

7.3 Financial Statement Close Process
The following procedures apply to the financial statements close process:

a. All bank accounts are reconciled through year end;
b. All invoices are entered for goods and services received by year end;
c. All journal entries are entered;
d. Preliminary financial statements are prepared and reviewed by the Fire Chief and Financial Administrator for completeness and accuracy; and
e. Audit work papers are prepared.

7.4 Accrued Liabilities
The Financial Administrator shall establish a list of commonly incurred expenses that may need to be accrued at the end of an accounting period. Such expenses include salaries and wages; payroll taxes; Authority Federal Insurance Contributions Act (FICA) expenses; and interest on notes. Such expenses also include accruals of any paid leaves granted pursuant to the Authority's personnel policies which permit employees to carry forward all or a portion of their unused paid leave into the next fiscal year. The Authority will record a liability for each type of accrued paid leave to which employees are entitled. The total liability for each type of accrued paid leave at the end of the fiscal year shall equal the total accrued but unused hours of leave multiplied by each employee's current hourly rate of pay.
7.5 **Schedule of Financing Instruments**
The Authority shall maintain a schedule of all notes payable, lease-purchase obligations, revenue bonds, lines of credit, and other financing instruments. The schedule shall be based on the underlying financing documents and shall include, at a minimum, the following:

i. Name, address, and contact information of lender;
ii. Date of agreement or any renewal or extension thereof;
iii. Total amount of financing or available credit;
iv. Amounts and dates borrowed;
v. Description of collateral, if any;
vi. Interest rate;
vii. Repayment terms and schedule;
viii. Maturity date; and
ix. Address to which payments are sent.

7.6 **Accounting and Classification of Financing Instruments**
An amortization schedule shall be maintained for each financing instrument. Based upon the amortization schedule, the principal portion of payments due within the next year shall be classified as a current liability in the statement of financial position of the Authority. The principal portion of payments due beyond one year shall be classified as long term liabilities in the statement of financial position. Demand notes and any other notes without established repayment dates shall always be classified as current liabilities. Unpaid interest expense shall be accrued as a liability quarterly and at fiscal year-end. A detailed record of all principal and interest payments made over the life of the term shall be maintained with respect to each financing instrument.

7.7 **Long Term Financing**
Long term financing shall not be used to fund current or ongoing operations. Use of long term financing shall be restricted to capital improvements or other capital projects that cannot be funded from current revenues.
8.1 **Capital Assets**
The Authority strives to preserve its current physical assets and plan in an orderly manner for future capital investments, including operating costs associated with such projects, in order to ensure that current and future services are maintained at a high-quality level and that capital project needs do not restrict the Authority's ability to provide other essential services.

For budgeting purposes, capital expenditures include buildings, land, major equipment, and other items having a value of $100,000 or more and a useful life greater than one year. For accounting purposes, capital expenditures include buildings, land, major equipment, and other items having a value of $5,000 or more and a useful life greater than one year. All capital assets must undergo an inventory at least once every three years.

In general, the following guidelines will be used to identify capital priorities:

a. Firefighter and community safety;
b. Completing existing projects;
c. Maintaining existing capital facilities;
d. Expanding existing systems; and
e. New projects.

Projects arising from unique or temporary opportunities may be considered a priority over other capital projects, particularly when such project includes non-taxpayer funding support, such as through federal, state, or local grants; partnership with other local governments; or gifts or donations.

8.2 **Capital Improvement Plans**
The Authority will seek to develop and annually update ten-year capital improvement plans ("CIPs") that identify needs for capital replacement and additions, and that includes all anticipated capital expenditures, including initial staffing, supplies and services, and equipment; the total estimated cost; the year in which such capital project will occur or commence; the amount anticipated to be expended during each year of the project; the proposed method of financing; and anticipated ongoing staffing, equipment, and maintenance costs and a source of funding for the same.

The Authority's annual budget should, to the extent practicable, include funding for capital expenditures for the current year of the CIP; provided that, the annual budget shall not include such funding if not in the best interests of the Authority or the community, considering the Authority's financial position, economic conditions, other needs of the Authority, significant future impacts in terms of staffing and equipment needs, community benefit, or such other matters as may be determined by the Board. Anticipated CIP expenditures shall be included in the Authority's long-range plans.
8.3 Asset Management Plans
The Authority will seek to develop and annually update ten-year asset management plans ("AMPs") that identify needs for maintenance, improvement, and replacement of vehicles, apparatus, tools, and equipment that extend the life of such asset and minimize major repair and premature replacement costs. The Authority will maintain accurate information on the condition, useful life, and replacement cost of each capital asset, and will seek to identify the point at which maintenance of such asset is no longer more cost effective than replacement in order to assist in long term planning.

The Authority's annual budget should, to the extent practicable, include funding for asset maintenance, improvement, and replacement for the current year of the AMP; provided that, the annual budget shall not include such funding if not in the best interests of the Authority or the community, considering the Authority's financial position, economic conditions, other needs of the Authority, significant future impacts in terms of staffing and equipment needs, community benefit, or such other matters as may be determined by the Board. Anticipated AMP expenditures shall be included in the Authority's long-range plans.

8.4 Surplus Property
The Operations Division Chief, with the assistance of the Battalion Chiefs, shall periodically identify vehicles, apparatus, tools, equipment, or other personal property that, due to age, condition, obsolescence, changed operations, or otherwise, no longer further the Authority's efficient and effective administration and operations ("Surplus Property") for sale, donation, or other disposal; except that, the Fire Chief must approve the declaration of any vehicle or apparatus as Surplus Property. Any sale or donation of Surplus Property shall be accompanied by a Bill of Sale or Donation Bill of Sale, as applicable.

a. Sale of Surplus Property – The Operations Division Chief may approve the sale of any Surplus Property that, at the time of its purchase, constituted a capital expenditure, or that, at the time of its disposition, has an appreciable fair market value and for which the costs of selling the Surplus Property are likely to be less than the proceeds of such sale. The Board may, from time to time, request a report of items of Surplus Property sold pursuant to this Section 8.4(a).

b. Donation or Sale of Surplus Property to Agencies in Need – The Operations Division Chief is authorized to donate or sell Surplus Property at below its fair market value to other fire departments, fire districts/authorities, fire training agencies, or other local governmental agencies in need, and for which the Surplus Property will enhance their provision of fire and emergency services or training. or otherwise satisfy a public purpose-funding. The Board may, from time to time, request a report of items of Surplus Property donated or sold pursuant to this Section 8.4(b)

c. Other Donation or Disposal of Surplus Property – The Operations Division Chief is authorized to otherwise donate or dispose of Surplus Property that he/she, through appropriate due diligence, has determined has no appreciable fair market value, or for
ISPP COMMENTS 1-21-19

which the costs of selling the Surplus Property would likely equal or exceed the proceeds of such sale. Donations of Surplus Property shall be made to other local governments or other nonprofit organizations. The Board may, from time to time, request a report of Surplus Property donated or disposed of pursuant to this Section 8.4(c).
SECTION 9
Grant Management

9.1 Applying for Grants
The Authority may, from time to time, apply for federal, state, nonprofit, corporate, or other organizational grants for the purpose of enhancing the Authority’s operations, administration, facilities, equipment, training, or services offered by the Authority to the community. The Authority will consult with the City and the Rural District prior seeking grant assistance as provided pursuant to Section 3.1(e) above.

Any staff member proposing to apply for a grant must first obtain the approval of the Administrative Battalion Chief or a Division Chief to ensure that the benefits to be received under the grant are needed by the Authority and that it is in the best interest of the Authority and the community to apply for the grant. Additionally, any proposal to apply for a grant requiring the Authority to commit “matching” or other funds or in-kind contributions must receive prior approval of the Fire Chief, if the Authority's contribution would be sourced from currently appropriated funds, or by the Board, if the Authority's contribution would require a new appropriation of funds. The Fire Chief, with input from the Division Chief(s), Financial Administrator, and other Authority staff, as determined appropriate by the Fire Chief, also must make the prior determination that the Authority has the capability to appropriately manage the grant, if awarded.

9.2 Grant Compliance
Specific compliance requirements depend on the type and nature of the grant. Upon receipt of a grant award notification, the Authority will designate a Grant Project Coordinator, who is responsible to monitor the Authority's compliance with the grant requirements, including:

- Working with the Financial Administrator to determine the revenue and expenditure account numbers;
- Reviewing the grant award and supporting documents to identify all applicable grant requirements. If the grant is a federal grant, the Grant Project Coordinator may request a Compliance Supplement based on the CFDA number to assist in identifying such grant requirements;
- Identifying and scheduling all required grant reports; and
- Delivering a fully signed copy of the grant award and acceptance to the Finance Administrator for proper retention.

All grant assets must undergo an inventory as required by the grant terms and conditions at least once every two years and a single audit must be produced by the Authority whenever awarded grant monies exceed $750,000 in any one year, on an annual basis. The Authority shall comply with all provisions contained in 2 CFR part 200, et al. for all federal grants in addition to any unique requirements in the grant agreement terms and conditions, but in all cases the most restrictive provisions shall apply.

Commented [VJ54]: Unclear what is intended here.

Commented [EJP55]: The single audit requirement for federal grants is provided in 2 CFR part 200.501, so this requirement is incorporated into the provision below.
9.3 Grant Management
The Grant Project Coordinator will manage the grant in accordance with its requirements. No contract committing grant funds may be entered into before the authorization date of the grant or after the grant period ends. Most grants include periodic and final reporting requirements, and may include periodic and/or final audit requirements. Grant reporting is performed by the Grant Project Coordinator. Grant auditing may be performed internally or externally, depending on the Authority's capabilities and the grant's requirements.

The Grant Project Coordinator, with assistance from the Financial Administrator to the extent necessary, shall complete all requests for grant reimbursements. A copy of each completed reimbursement request shall be provided to the Financial Administrator so that the reimbursement check or direct deposit received can be matched with the request.

9.4 Procuring and Disposing of Grant-Funded Assets
All procurements made using grant funds must comply with the grant requirements and the Authority's policies, including those policies set forth in Section 4 above. To the extent any grant requirement conflicts, directly or indirectly, with any Authority policy, the grant requirement shall control. The Authority shall maintain, inventory, and secure grant-funded assets as required by the grant, to the extent the grant includes specific requirements with respect to maintenance, inventory, and/or security.

The Authority may not sell, donate, allow third-party use of, or otherwise dispose of, share, or lease grant-funded assets if restricted from doing so under the terms of the grant. Once the grant funded assets are no longer needed for the grant purpose or otherwise by the Authority, the Authority shall dispose of the assets as required under the terms of the grant. If the grant does not specify the manner of disposal, then the Authority shall dispose of the assets in accordance with its policies.
TITLE
2019 LFRA Planning Meeting

EXECUTIVE SUMMARY
Several items will be presented to the Board regarding the primary areas of focus for 2019

BACKGROUND
Each year, LFRA holds a planning meeting to discuss goals and objectives for the upcoming year. This is an opportunity for the Board and staff to interact regarding priorities for the year. Additionally, this is an opportunity for the Board to provide recommendations, suggestions or direction to staff.

STAFF RECOMMENDATION
Listen to presentation and provide insight, feedback and direction

FINANCIAL/ECONOMIC IMPACTS
N/A

ASSOCIATED STRATEGIC GOALS
All Strategic Goals addressed.

ATTACHMENTS
PowerPoint
LFRA BOARD PLANNING MEETING

JANUARY 30, 2019

Division Specific Focus for 2019

• Administrative Division
• Operations/Training Divisions
• Community Safety Division
• Emergency Management
• Human Resources
• Ongoing...
Administrative Division

- LFRA maturation on-going, including;
- Implementing new financial/procurement policies
- Financial re-structure (moving away for the City)
- Cost allocation analysis
- Development of a Revenue Allocation Formula
- Accreditation compliance
- Construction and budgeting of station 7 staffing (approximately $700,000 in 2019, and $1.1 million in 2020).

Operations/Training Divisions

- *Primary focus is to have everything in place for Engine 7 to go in service and transition to the 48/96 on November 5, 2019. This includes;*
- Complete the program workload assessment
- Support the recruiting team in testing and selecting firefighters for Station 7 and volunteer firefighters for the Canyon Battalion
- Equip and train 12 Station 7 Firefighters (50 day academy)
- Select and train six Lieutenants and six Engineers for Station 7 / Rover staffing
- Make station and shift assignments, build three new shifts
- Take delivery, equip and place Engine 7, Engine 47 and two replacement Type 6 engines into service
- Rebuild response assignments and alarm levels in CAD – CRISP project and Station 7 in-service
- Assignments and action items associated with the transition to 48/96 shift schedule
- Finalizing applicable policies for the 48/96 shift schedule.
Community Safety Division

• Revision and implementation of the Community Wildfire Preparedness Program and risk assessment (CWPP)
• 2018 fire code adoption
• Fire safety grant program (sprinklers in downtown buildings).

Emergency Management

• To expand the Exercise and Training program to the City of Loveland
• Revision and maintenance of governing OEM documents
• Improved EOC operations and systems
• Public outreach (would require staffing and support)

Human Resources

• UltiPro
  • Evaluations
  • 48/96 implications
  • Employee access to edit with work flows
  • Recruiting/On-boarding
  • Reporting
• Benefits survey
• Salary reviews/adjustments
• Station 7 recruiting/hiring
Ongoing focus...

• 2020 Budget
• Physical Therapist position
• NIMS training for Board members
• LFRA Policy (AR’s) revision
• Community Improvement Program (City sales tax ballot initiative)
• Station 10 land ownership

What other areas would the Board would like to see addressed?
TITLE
Presentation of the LFRA Way Booklet

EXECUTIVE SUMMARY
Chief Miller will present the LFRA Way booklet to each Board member and provide a brief explanation.

BACKGROUND
Over the course of the last six to eight years, LFRA has undergone significant change in regards to culture, leadership, vision, mission and values. Beginning approximately 18 years ago, the organization adopted a mission statement involving the “3 C’s”. Since that time, the organization has changed and evolved to what it is today, including the transition to a Fire Authority. Many key guiding lights were added over the last few years, such as; the 4 R’s, a new vision statement, development of the LFRA non-negotiables, etc. Recently, staff was able to encapsulate all of the cultural information and put in one succinct, professional looking booklet, called the LFRA Way. Each member of LFRA, and all Board members will receive their own copy, and it will be given to each new employee as a way of indoctrinating them to the unique culture of LFRA.

STAFF RECOMMENDATION
Review the LFRA Way and discuss as necessary

FINANCIAL/ECONOMIC IMPACTS
Cost of printing – approximately $800.00

ASSOCIATED STRATEGIC GOALS
Incorporates all LFRA strategic goals

ATTACHMENTS
No attachments – the LFRA Way will be handed out at the meeting.
Title
Update on Fire Station 7

Executive Summary
This update will primarily be to inform the Board of the process for selecting a general contractor and the timeline for discussion, review and approval of the selected contractor.

Background
Chief Cerovski took the lead in the process of issuing a Statement of Qualifications (SOQ) to contractors that indicated interest in the station 7 project. LFRA received 12 SOQ’s. Staff and Belford-Watkins Architects reviewed all the SOQ’s and utilizing a comprehensive grading system, the list was narrowed to six qualified applicants. From that process the qualified contractors will proceed as indicated in the steps below. Staff will provide detail and timelines at the Board meeting via a PowerPoint presentation and discussion.

| Construction Documents for Review |
| Construction Pre-Conference        |
| Deadline for Questions Submittal  |
| Question Responses to all         |
| Competitive Bid Submittal Deadline|
| Public Opening of Bids            |
| Bid Review / Assessment           |
| Contract Legal Review             |
| Contract Acceptance               |
| Construction Begins               |

Staff Recommendation
Listen to the presentation, provide feedback. If the Board is in agreement, staff will bring a recommendation for contract acceptance to the March LFRA Board meeting.

Financial/Economic Impacts
Station 7 budget

Associated Strategic Goals
Accomplishes all strategic goals identified in the LFRA Strategic Plan.

Attachments
PowerPoint presentation
LFRA FS#7 Design Process

- Utility Infrastructure Processes Resolution
  - Colorado Department of Transportation site runoff plan complete
  - Water share purchases
- Location and Extent with the Larimer County Planning Commission
- Planning Department plan submittals
- Building Department Submittals in January 2019

Areas of Focus 2019

- Engage our Standards of Qualification Short List (6 contractors)
- Construction documents and contract draft
- Bid Submittals, review and GC Selection
- Construction Documentation Acceptance (Jan 30-March)
- Board Approval of GC
- Ground Breaking Ceremony March 2019
- 8-10 Month Build
- TCO possible in October
- Fire Station #7 online November-January
EXECUTIVE SUMMARY
The Chief’s report includes a variety of general updates from the Monthly Report and more current topics of interest.

**December Monthly Reports**
- Monthly Executive Report
- Fire Operations Division Overview/Statistics
- Community Safety Division Overview/Statistics
- Human Resources & CORA Statistics
- Budget Overview

**Additional Topics For Board Update**
- Chief’s Report
- Physical Therapist Program
- 2020 Budget Schedule
- Potential donation of brush unit

BACKGROUND
This section of the agenda is intended to provide general information to keep board members apprised of various project status and department updates.

AGREEMENTS SIGNED DURING THE MONTH

STAFF RECOMMENDATION
N/A

FINANCIAL/ECONOMIC IMPACTS
N/A

ASSOCIATED STRATEGIC GOALS
N/A

ATTACHMENTS
- PowerPoint Presentation
- Fire Chief’s Executive Monthly Reports
- December Operations, CSD, Budget, HR & CORA Statistics
December Leadership Truism

“There is more hunger for love and appreciation in this world than for bread.” - Mother Teresa

ADMINISTRATIVE & HR MATTERS

- New members: Through another assessment process in November to replace two firefighter vacancies, LFRA made decisions to hire two individuals to fill the vacancies. We are pleased to announce the hiring of Max Meeks – a volunteer member of the LFRA Canyon Battalion; and Dave McCulley, a former firefighter with Elk Creek Fire Department. These two gentleman started on December 10, 2019. Please join me in congratulating both Max and David – they will be great assets to LFRA (see pics). They will be sworn in on January 30, 2019.

BADGE PINNING / SWEARING-IN CEREMONY

- On December 19, 2018, LFRA held a badge pinning/swearing in ceremony for new and promoted members, including; Samuel Leighton who was recently promoted from Firefighter to Engineer, and Dan Walsh who was recently hired by LFRA as a Firefighter. Both Samuel and Dan have been on shift for several weeks, but this ceremony served as the official badge pinning/swearing-in event. Both of these members excelled in their training academy, and we are grateful to have them aboard (see pics).

MATURATION OF LFRA

- As a monthly update, we continue down the path of full maturation. The most recent task was to develop our own financial/procurement policies. LFRA’s attorney Emily Powel and LFRA staff have been busy developing policies that will be more relevant to an organization our size. While the overall number of actual policies may be less, all pertinent state statutes relative to a fire authority will be adhered to. City legal and finance staff will also get a chance to review the policies to ensure there are no contradictions of areas of conflict. The next step in our maturation will be doing a detailed analysis of the cost allocation methodology to determine accuracy and relevancy.
FIRE OPERATIONS DIVISION
by Division Chief Greg Ward

SIGNIFICANT INCIDENT RESPONSES

December 2, 2018

LFRA, Loveland Police (LPD) and Thompson Valley EMS (TVEMS) were dispatched to a house fire reported by an occupant via 911. The 911 called reported that he could not escape from the home due to the fire. LPD Officers arrived on scene first and reported a working structure fire with smoke and flames coming from the house. Engine 1 was next to arrive on scene, the crew determined the fire to be in the basement and made access through a rear door with a hoseline for fire attack and rescue. Additional resources arrived on scene and initiated search operations, secured a water supply and deployed a second hose line. Engine 1 quickly located and controlled the fire in the basement. Crews continued to search the house for the reported trapped victim and any fire extension to the first floor. A search crew located the victim in the basement, with the assistance of additional crews, the victim was removed from the structure and placed in the care of TVEMS. The victim was immediately transported to the Medical Center of the Rockies for treatment. Fire crews remained on scene for several hours extinguishing hot spots and investigating the cause of the fire. The home sustained fire damage in the basement and smoke damage throughout, the occupants will be displaced from the home for an extended period of time. The Red Cross responded to assist with the occupants needs. Recalled off duty LFRA personnel, Berthoud Fire District, Poudre Fire Authority and Windsor-Severance Fire Rescue covered LFRA’s Stations during the incident.

December 11, 2018

LFRA Engine 1, Engine 3, Tender 3, and Battalion 1 responded to a house fire with the Berthoud Fire District on Weld County Road 3. The first arriving Berthoud Engine reported a working fire, with flames and heavy smoke showing from one side of a single story farm house. Berthoud Crews initiated fire attack operations and LFRA Engine 1 crew was assigned to complete the primary search of the house. LFRA Battalion 1 assumed command and LFRA Engine 3 / Tender 3 provided water supply. The fire was contained to one end of the house, however the entire home sustained heavy smoke damage. The family was not home at the time of the fire, sadly the family’s dog did not survive the fire.
COMMUNITY SAFETY DIVISION
by Division Chief Ned Sparks

CODE ENFORCEMENT

- The number of reviews for fire-protection system permits totaled 287 for 2018, essentially matching 2017 with an all-time high at 290 permits. This compares with 249 in 2016 and 250 in 2015. Remember, these are fire-protection systems reviews only and doesn’t include building permit reviews or planning reviews. All total, in 2018 CSD was close to handling 1,000 total projects. Also, the number of fire-protection system permits correlates with number of building permits, planning reviews and inspections.
- Collaborated with owner, designers and City development staff to resolve occupancy challenges with Tharp Cabinet relocation to former Quad Graphics site.
- Worked with McWhinney Development and GTC to resolve radio amplification testing inconsistencies for the new Centerra Industrial 4 building.
- Water & Power Tabletop Exercise After Action Review meeting was held to develop the Improvement Plan with all of the feedback and exercise evaluation information. We are pleased with the participation and feedback received by the players and the exercise planners.
- A vehicle accident severely damaged the 1610 AM Emergency Flashing Sign located on west Hwy 34, eastbound. This is one of seven signs located around the city to notify motorists to tune in to the AM radio station when recorded emergency messages are playing. The replacement and repairs to this particular sign as well as the original purchases of all of the signs are funded by the Emergency Management Program Grant (EMPG).
- The 2019 EMPG application was submitted to the State just prior to the Christmas break. We anticipate receiving an award that will continue to fund June Richard’s wages, EOC equipment upgrades, training and exercise expenses, and other self-announcing programmatic needs.

EMERGENCY MANAGEMENT

- Public Works requested assistance conducting vulnerability assessments on several City facilities. A 2-day assessment of the MOC/TOC is scheduled for February 26-27, 2019. The Protective Security Advisor from DHS, along with two members of the Colorado Information Analysis Center (CIAC), will help facilitate this assessment. These three special guests will add a tremendous value to this effort and will help insure that personnel are educated on how to use the online assessment tool dashboard.
- Lenny is now serving on the newly formed Thompson School District Security and Emergency Management Committee. Lenny will add his expertise to other SMEs to address certain topics for collaboration on future projects that will benefit the School District and our relationship with them.
- We continue to work with the State and the Salamander Systems product vendor to build out the credentialing program. This system is our new personnel and resource management database and software program for use during EOC activations. Building out the database is a major project but we remain on schedule to have the endeavor completed in 2019. In late December, a meeting is scheduled to discuss the City’s interest in using this system for routine city ID badging purposes.

COMMUNITY KUDOS

Diane A. Klein
2111 Cameo Avenue
Loveland, Colorado 80538-3612

Loveland Fire Rescue Authority
418 East 5th Street
Loveland, Colorado 80537

To The Firemen/Firewomen:
I want to “Thank” each of the firemen who came to my house on December 3 to put in my combination of smoke and carbon monoxide in for me. I appreciate that so much.

I would like to Thank You for being there for me and I would like to send you a check to use in whatever you need.

In my Women’s Bible Class, at Good Shepherd Church, I got this great story that I would like to pass on to you. Even though it is called I am special, it should be called, Each Of YOU ARE SPECIAL!

God Bless Each Of You

Diane duk
December 20, 2018

Loveland Fire
Attn: Chief Miller
410 E 5th St, Loveland, CO 80537

Dear Chief Miller,

As we finish the year of 2018, I wanted to express my thanks to the Loveland Fire. I cannot thank you enough for your continued support and participation in the Fill-The-Boot program. All the hours that Tyler Chesler, Doug Vinzant, and Jeremiah Clymer invested to drive and improve the program this year will make a life-saving difference for families living with the challenges of a neuromuscular disease.

We’ve dealt with quite a bit of turnover at the MDA Denver office this year, and as a result, we are just getting around to sending thank you notes out! Please accept my apology for the tardiness of this note! Although, it is the perfect opportunity to wish you happy holidays.

The 2018 Fill the Boot campaign was an incredible success in Colorado generating $1.3, and your department’s contribution was a significant part of this total, raising $9002.79. This funding will help MDA to transform the lives of people affected by neuromuscular disease by finding research breakthroughs across diseases, caring for kids and adults from day one, and empowering families with services and support right here, in Colorado.

Thank you for helping to fund research that has resulted in approval by the U.S. Food and Drug Administration of six drugs in the last two years to treat diseases in MDA’s program — four of which can trace their origins directly to MDA dollars. Because of your support, MDA will continue to fund grants with the potential to catalyze breakthroughs that will lead to more treatments and cures in the coming years that can transform more lives. With your help we will also continue to facilitate clinical trial participation, and advocate for policies that help ensure that the drug development and regulatory review processes move as quickly and effectively as possible. You can read more about the newly awarded grants and how MDA is using your funding here: https://strongly.mda.org.

Thank you again for all you have done and are continuing to do to help MDA. It is because of partners like you, local families affected by neuromuscular disease have hope and the support they need. Wishing you peace and happiness during this Thanksgiving season!

Sincerely,

Marissa Briceño
Development Director
Muscular Dystrophy Association
303-691-3331; mbriceno@mdausa.org
LOVELAND FIRE RESCUE AUTHORITY
Operations Division - December 2018

TOTAL CALLS FOR SERVICE - 2018 YEAR TO DATE

<table>
<thead>
<tr>
<th># Incidents</th>
<th>City</th>
<th>Johnstown</th>
<th>Rural</th>
<th>Auto-Aid/Mutual Aid</th>
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<tbody>
<tr>
<td>8,421</td>
<td>7,069</td>
<td>324</td>
<td>852</td>
<td>172</td>
</tr>
<tr>
<td>Percentage</td>
<td>83.94%</td>
<td>13.97%</td>
<td>2.04%</td>
<td></td>
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</tbody>
</table>

* Mutual Aid calls split between City and Rural in an 82/18 split, though this is not an accurate portrayal of incident division.

**TRAINING CATEGORIES**

<table>
<thead>
<tr>
<th>TRAINING CATEGORIES</th>
<th>CURRENT MONTH</th>
<th>PREVIOUS MONTH</th>
<th>CURRENT YEAR TO DATE</th>
<th>PREVIOUS YEAR TO DATE</th>
<th>CANYON TRAINING HOURS</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ARFF</td>
<td>22.0</td>
<td></td>
<td>416.0</td>
<td>0.0</td>
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<tr>
<td>Community Safety</td>
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<td>518.0</td>
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<tr>
<td>Driver/Operator</td>
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<td>2,582.9</td>
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<td>EMS</td>
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<td>1,444.5</td>
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<td>Firefighter</td>
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<td>4,613.8</td>
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<td>Fire Officer</td>
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<td>HazMat</td>
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<td>809.2</td>
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<td>TacFire</td>
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<td>90.0</td>
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<td>Tech Rescue</td>
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<td>Wildland Fire</td>
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<td>2,010.7</td>
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<td>Other</td>
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<td>1,613.3</td>
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<td>TOTAL</td>
<td>723.4</td>
<td>778.0</td>
<td>2,047.0</td>
<td>18.0</td>
<td>321.8</td>
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LOVELAND FIRE RESCUE AUTHORITY
Community Safety Division
December, 2018

DEVELOPMENT REVIEW STATISTICS

<table>
<thead>
<tr>
<th>Development Review</th>
<th>City</th>
<th>County</th>
<th>Johnstown</th>
<th>Totals</th>
<th>Hours</th>
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<tbody>
<tr>
<td>Conceptual Design Reviews</td>
<td>86</td>
<td>1</td>
<td>0</td>
<td>87</td>
<td>37.00</td>
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<td>0</td>
<td>0</td>
<td>107</td>
<td>51.50</td>
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<td>YTD Total</td>
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<td>10</td>
<td>12</td>
<td>1350</td>
<td>607.00</td>
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<tr>
<td>Previous YTD</td>
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<td>23</td>
<td>1</td>
<td>1200</td>
<td>589.00</td>
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<td>Building Permit Reviews</td>
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<td>1</td>
<td>47</td>
<td>54.00</td>
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<td>2</td>
<td>3</td>
<td>46</td>
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<td>35</td>
<td>706</td>
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<td>Previous YTD</td>
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<td>31</td>
<td>748</td>
<td>998.00</td>
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<td>Fire Protection Permit Reviews</td>
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<td>4</td>
<td>11</td>
<td>31</td>
<td>40.00</td>
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<td>Previous Month</td>
<td>17</td>
<td>2</td>
<td>4</td>
<td>23</td>
<td>35.00</td>
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<tr>
<td>YTD Total</td>
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<td>32</td>
<td>49</td>
<td>281</td>
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<tr>
<td>Previous YTD</td>
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<td>26</td>
<td>40</td>
<td>272</td>
<td>346.00</td>
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<tr>
<td>Planning Project Reviews</td>
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<td>3</td>
<td>1</td>
<td>23</td>
<td>23.50</td>
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<tr>
<td>Previous Month</td>
<td>9</td>
<td>7</td>
<td>1</td>
<td>17</td>
<td>20.50</td>
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<tr>
<td>YTD Total</td>
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<td>33</td>
<td>17</td>
<td>255</td>
<td>268.00</td>
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<tr>
<td>Previous YTD</td>
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<td>36</td>
<td>6</td>
<td>272</td>
<td>274.00</td>
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<td>TOTAL REVIEWS YTD</td>
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<td>99</td>
<td>113</td>
<td>2592</td>
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<td>PREVIOUS YEAR YTD</td>
<td>2297</td>
<td>117</td>
<td>78</td>
<td>2492</td>
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INSTRUCTION STATISTICS

<table>
<thead>
<tr>
<th>Inspection</th>
<th>City</th>
<th>Rural</th>
<th>Johnstown</th>
<th>Total</th>
<th>Hours</th>
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</thead>
<tbody>
<tr>
<td>Eng. Co. Safety Visit 2 &amp; 3 Yr.**</td>
<td>8</td>
<td>0</td>
<td>N/A</td>
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<tr>
<td>Safety Re-Visit</td>
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<td>YTD Total</td>
<td>196</td>
<td>33</td>
<td>N/A</td>
<td>229</td>
<td>145.00</td>
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<td>43</td>
<td>N/A</td>
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<td>Business Inspections</td>
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<td>8</td>
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<td>Previous Month</td>
<td>8</td>
<td>2</td>
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<td>7.50</td>
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<tr>
<td>YTD Total</td>
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<td>56</td>
<td>N/A</td>
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<tr>
<td>Previous YTD</td>
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<td>26</td>
<td>N/A</td>
<td>255</td>
<td>244.05</td>
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<tr>
<td>New Bldg./Fire Protection</td>
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<td>7</td>
<td>12</td>
<td>96</td>
<td>115.00</td>
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<tr>
<td>Previous Month</td>
<td>60</td>
<td>3</td>
<td>3</td>
<td>66</td>
<td>75.00</td>
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<tr>
<td>YTD Total</td>
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<td>78</td>
<td>867</td>
<td>1,085.00</td>
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<tr>
<td>Previous YTD</td>
<td>515</td>
<td>95</td>
<td>121</td>
<td>731</td>
<td>1,168.00</td>
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<tr>
<td>TOTAL INSPECTIONS YTD</td>
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<td>125</td>
<td>78</td>
<td>1156</td>
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<tr>
<td>Previous Year</td>
<td>744</td>
<td>121</td>
<td>121</td>
<td>986</td>
<td></td>
</tr>
</tbody>
</table>

**Engine Company Safety Visits are not included in YTD Totals

CSD OTHER ACTIVITIES

<table>
<thead>
<tr>
<th>Activity</th>
<th>City</th>
<th>Rural</th>
<th>Mo. Total</th>
<th>Prev. Mo.</th>
<th>Prev. YTD</th>
<th>YTD Total</th>
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</thead>
<tbody>
<tr>
<td>Hazmat Permits</td>
<td>21</td>
<td>8</td>
<td>29</td>
<td>17</td>
<td>110</td>
<td>163</td>
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<tr>
<td>Tents/Special Events*</td>
<td>2</td>
<td>0</td>
<td>2</td>
<td>0</td>
<td>74</td>
<td>78</td>
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<tr>
<td>Burn Permits Issued</td>
<td>0</td>
<td>12</td>
<td>12</td>
<td>13</td>
<td>168</td>
<td>162</td>
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<tr>
<td>Investigations</td>
<td>0</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>163</td>
<td>50</td>
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<tr>
<td>Service Call/Complaints</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>17</td>
<td>13</td>
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<tr>
<td>YFS Program</td>
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<td>0</td>
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<td>0</td>
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<td>6</td>
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<td>86</td>
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<tr>
<td>Total Pub. Ed. Contacts</td>
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<td>0</td>
<td>0</td>
<td>398</td>
<td>2625</td>
<td>5191</td>
</tr>
</tbody>
</table>

*This also includes Pyrotechnics permits

Highlights/Projects

- Emergency Reporting was selected as the new RMS provider, after several months of detailed analysis and vendor presentations by committee members from CSD and Plan reviewer and deputy fire marshal attended a 2018 IBC overview class in Denver
- Two CSD staff members attended ATF fire investigation training in Windsor
Welcome to the December issue of the monthly budget report for the Loveland Fire Rescue Authority (LFRA). This report is designed to provide information related to fiscal accountability. It is available on the website and accessible to anyone that is interested. It is designed to assist the LFRA Board with monitoring the budget status for all resources that assist with delivering service to the citizens of the City of Loveland and the Loveland Rural Fire Protection District. This report has been consolidated for ease of use to include the Budget Status section which highlights the budget status for revenues and expenditures for the Fire Authority Fund from year to date, through December 2018. This report will be provided monthly rather than quarterly. The expenditures will be presented by program and account category at the department level.

December at 100% of 2018
- 100.17% of the revenue budget has been collected to date compared to 101.70% last year for the same timeframe.
- 97.71% of the expenditure budget has been spent compared to 96.21% last year for the same timeframe.

### Loveland Fire Rescue Authority
#### Summary General Fund - 604
Month Ending 12/31/2018 100% of the Year

<table>
<thead>
<tr>
<th>General Fund - 604 Expenditure</th>
<th>Original Budget</th>
<th>Current Budget</th>
<th>Expenditure</th>
<th>Enc</th>
<th>Total Available</th>
<th>Total % Available</th>
<th>Total % Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>10,637,290</td>
<td>11,038,272</td>
<td>11,114,034</td>
<td>-</td>
<td>(75,761)</td>
<td>100.69</td>
<td>100.69</td>
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<tr>
<td>Supplies</td>
<td>394,325</td>
<td>523,669</td>
<td>447,596</td>
<td>3,034</td>
<td>73,039</td>
<td>13.95</td>
<td>86.05</td>
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<tr>
<td>Purchased Services</td>
<td>3,736,547</td>
<td>3,789,225</td>
<td>3,538,087</td>
<td>27,011</td>
<td>224,127</td>
<td>5.91</td>
<td>94.09</td>
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<tr>
<td>Transfers</td>
<td>-</td>
<td>249,000</td>
<td>-</td>
<td>-</td>
<td>249,000</td>
<td>0.00</td>
<td>100.00</td>
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<tr>
<td>Capital Outlay</td>
<td>216,984</td>
<td>527,491</td>
<td>380,005</td>
<td>-</td>
<td>147,486</td>
<td>27.96</td>
<td>72.04</td>
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<tr>
<td><strong>Grand Total:</strong></td>
<td>14,985,146</td>
<td>16,127,658</td>
<td>15,479,723</td>
<td>279,045</td>
<td>368,890</td>
<td>2.29</td>
<td>97.71</td>
</tr>
</tbody>
</table>

#### Personal Services overspend includes Overtime, Overhire of 2 firefighters planned for Station 7, addition of Special Projects Manager. All of which exceeded salary savings

#### Supplies savings include a reduction of tools and equipment needed due to reallocation and more prudent spending

#### Professional Services savings includes a reduction of Travel/Meetings and less Repair/Maintenance than anticipated. Some Repair/Maintenance budget will be requested to be reappropriated for 2019

#### Transfers include $119,000 to the Fleet Replacement Fund and $130,000 to the City of Loveland for the Training Center Access Road

#### Capital Outlay savings includes projects that will be requested to be reappropriated for 2019

<table>
<thead>
<tr>
<th>General Fund - 604 Revenue</th>
<th>Original Budget</th>
<th>Current Budget</th>
<th>Total Revenue</th>
<th>Total Uncollected</th>
<th>Total % Uncollected</th>
<th>Total % Collected</th>
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</thead>
<tbody>
<tr>
<td>Licenses &amp; Permits</td>
<td>158,370</td>
<td>188,370</td>
<td>183,078</td>
<td>5,292</td>
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<tr>
<td>Intergov</td>
<td>14,796,026</td>
<td>15,137,856</td>
<td>15,214,678</td>
<td>(76,822)</td>
<td>-0.51</td>
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<tr>
<td>Charges For Services</td>
<td>30,000</td>
<td>30,500</td>
<td>25,019</td>
<td>5,481</td>
<td>17.97</td>
<td>82.03</td>
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<tr>
<td>Miscellaneous</td>
<td>750</td>
<td>112,105</td>
<td>27,247</td>
<td>84,858</td>
<td>75.70</td>
<td>24.30</td>
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<tr>
<td>Interest Income</td>
<td>-</td>
<td>-</td>
<td>44,361</td>
<td>(44,361)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Grand Total:</strong></td>
<td>14,985,146</td>
<td>15,468,831</td>
<td>15,494,384</td>
<td>(25,553)</td>
<td>-0.17</td>
<td>100.17</td>
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</table>

### Loveland Fire Rescue Authority
#### General Fund Expenditure Detail
Month Ending 12/31/2018 100% of the Year

<table>
<thead>
<tr>
<th>General Fund - 604 Expenditure</th>
<th>Original Budget</th>
<th>Current Budget</th>
<th>Expenditure</th>
<th>Enc</th>
<th>Total Available</th>
<th>Total % Available</th>
<th>Total % Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Community Safety</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Emergency Management</td>
<td>144,593</td>
<td>253,084</td>
<td>245,377</td>
<td>3,034</td>
<td>4,673</td>
<td>1.85</td>
<td>98.15</td>
</tr>
<tr>
<td>Prevention</td>
<td>186,155</td>
<td>117,350</td>
<td>99,619</td>
<td>-</td>
<td>17,731</td>
<td>15.11</td>
<td>84.89</td>
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<tr>
<td>Existing Business Inspections</td>
<td>152,655</td>
<td>157,465</td>
<td>133,045</td>
<td>-</td>
<td>24,420</td>
<td>15.51</td>
<td>84.49</td>
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<tr>
<td>Construction Development</td>
<td>497,910</td>
<td>531,923</td>
<td>-</td>
<td>(33,793)</td>
<td>-6.78</td>
<td>106.78</td>
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<tr>
<td><strong>SubTotal : Community Safety</strong></td>
<td>981,313</td>
<td>1,009,963</td>
<td>1,009,963</td>
<td>3,034</td>
<td>13,031</td>
<td>1.27</td>
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</table>

#### Station Operations

<table>
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<tr>
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<th>Original Budget</th>
<th>Current Budget</th>
<th>Expenditure</th>
<th>Enc</th>
<th>Total Available</th>
<th>Total % Available</th>
<th>Total % Spent</th>
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<tr>
<td>Station Operations</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Training</td>
<td>9,122,405</td>
<td>9,692,651</td>
<td>9,588,912</td>
<td>-</td>
<td>103,739</td>
<td>1.07</td>
<td>98.93</td>
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<tr>
<td>Peer Support</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Health &amp; Wellness</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Quartermaster</td>
<td>104,385</td>
<td>112,105</td>
<td>110,285</td>
<td>-</td>
<td>1,820</td>
<td>1.62</td>
<td>98.38</td>
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<tr>
<td>Station Management</td>
<td>37,268</td>
<td>41,968</td>
<td>-</td>
<td>-</td>
<td>4,670</td>
<td>10.39</td>
<td>89.61</td>
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<tr>
<td>Canyon Stations &amp;9</td>
<td>56,127</td>
<td>26,382</td>
<td>-</td>
<td>(16,340)</td>
<td>38.38</td>
<td>61.62</td>
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<tr>
<td>Health and Safety</td>
<td>79,961</td>
<td>64,109</td>
<td>9,549</td>
<td>12.61</td>
<td>87.39</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Drone Program</td>
<td>-</td>
<td>1,889</td>
<td>-</td>
<td>0.32</td>
<td>99.68</td>
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<td></td>
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<tr>
<td>Honor Guard</td>
<td>3,106</td>
<td>4,024</td>
<td>-</td>
<td>1.99</td>
<td>98.01</td>
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<tr>
<td><strong>SubTotal : Station Operations</strong></td>
<td>9,486,902</td>
<td>9,904,226</td>
<td>9,104,096</td>
<td>2,075</td>
<td>161,919</td>
<td>1.61</td>
<td>98.39</td>
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### Technical Response

<table>
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<tr>
<th></th>
<th>Original Budget</th>
<th>Current Budget</th>
<th>Expenditure</th>
<th>Enc</th>
<th>Total Available</th>
<th>Total % Available</th>
<th>Total % Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Operations</td>
<td>150,259</td>
<td>88,647</td>
<td>69,460</td>
<td>-</td>
<td>19,187</td>
<td>21.64</td>
<td>78.36</td>
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<tr>
<td>Wild Land</td>
<td>12,559</td>
<td>15,827</td>
<td>4,694</td>
<td>-</td>
<td>12,133</td>
<td>72.10</td>
<td>27.90</td>
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<tr>
<td>EMS</td>
<td>33,785</td>
<td>33,785</td>
<td>4,621</td>
<td>-</td>
<td>29,164</td>
<td>86.32</td>
<td>13.68</td>
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<tr>
<td>Tac Fire</td>
<td>16,542</td>
<td>37,061</td>
<td>34,816</td>
<td>-</td>
<td>2,245</td>
<td>6.06</td>
<td>93.94</td>
</tr>
<tr>
<td>USAR Urban Search &amp; Rescue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Dive Rescue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>ARFF</td>
<td>11,870</td>
<td>9,168</td>
<td>8,534</td>
<td>-</td>
<td>634</td>
<td>6.91</td>
<td>93.09</td>
</tr>
<tr>
<td><strong>SubTotal : Technical Response</strong></td>
<td><strong>234,015</strong></td>
<td><strong>185,488</strong></td>
<td><strong>122,126</strong></td>
<td>-</td>
<td><strong>63,362</strong></td>
<td><strong>34.16</strong></td>
<td><strong>65.84</strong></td>
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</table>

### Equipment Maint & Replacement

<table>
<thead>
<tr>
<th></th>
<th>Original Budget</th>
<th>Current Budget</th>
<th>Expenditure</th>
<th>Enc</th>
<th>Total Available</th>
<th>Total % Available</th>
<th>Total % Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communications/Telephone</td>
<td>289,323</td>
<td>257,955</td>
<td>125,851</td>
<td>18,936</td>
<td>113,168</td>
<td>43.87</td>
<td>56.13</td>
</tr>
<tr>
<td>Ladders/Small Engine</td>
<td>6,599</td>
<td>6,599</td>
<td>4,738</td>
<td>-</td>
<td>1,861</td>
<td>28.20</td>
<td>71.80</td>
</tr>
<tr>
<td>SCBA</td>
<td>49,829</td>
<td>52,829</td>
<td>50,438</td>
<td>-</td>
<td>2,191</td>
<td>4.16</td>
<td>95.84</td>
</tr>
<tr>
<td>Thermal Imaging</td>
<td>16,773</td>
<td>16,773</td>
<td>11,487</td>
<td>-</td>
<td>5,286</td>
<td>31.51</td>
<td>68.49</td>
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<tr>
<td>Computer Equipment</td>
<td>95,375</td>
<td>101,575</td>
<td>80,635</td>
<td>-</td>
<td>20,940</td>
<td>20.62</td>
<td>79.38</td>
</tr>
<tr>
<td>Vehicles and Apparatus</td>
<td>1,423,870</td>
<td>1,546,870</td>
<td>1,362,428</td>
<td>-</td>
<td>184,442</td>
<td>11.92</td>
<td>88.08</td>
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<tr>
<td>Small Engines</td>
<td>3,131</td>
<td>3,131</td>
<td>2,778</td>
<td>-</td>
<td>353</td>
<td>11.29</td>
<td>88.71</td>
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<tr>
<td>Warehouse Program</td>
<td>31,766</td>
<td>107,773</td>
<td>105,990</td>
<td>-</td>
<td>1,783</td>
<td>1.65</td>
<td>98.35</td>
</tr>
<tr>
<td><strong>SubTotal : Equipment Maint &amp; Replacement</strong></td>
<td><strong>1,916,656</strong></td>
<td><strong>2,093,305</strong></td>
<td><strong>1,744,344</strong></td>
<td>18,936</td>
<td><strong>330,025</strong></td>
<td><strong>15.77</strong></td>
<td><strong>84.23</strong></td>
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</table>

### Administration

<table>
<thead>
<tr>
<th></th>
<th>Original Budget</th>
<th>Current Budget</th>
<th>Expenditure</th>
<th>Enc</th>
<th>Total Available</th>
<th>Total % Available</th>
<th>Total % Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>1,047,753</td>
<td>1,436,109</td>
<td>1,380,556</td>
<td>6,000</td>
<td>49,553</td>
<td>3.45</td>
<td>96.55</td>
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<tr>
<td>City Service Provisions</td>
<td>1,318,507</td>
<td>1,318,507</td>
<td>1,318,507</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>100.00</td>
</tr>
<tr>
<td><strong>SubTotal : Administration</strong></td>
<td><strong>2,366,260</strong></td>
<td><strong>2,754,616</strong></td>
<td><strong>2,699,063</strong></td>
<td>6,000</td>
<td><strong>49,553</strong></td>
<td><strong>1.80</strong></td>
<td><strong>98.20</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Original Budget</th>
<th>Current Budget</th>
<th>Expenditure</th>
<th>Enc</th>
<th>Total Available</th>
<th>Total % Available</th>
<th>Total % Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Grand Total</strong></td>
<td><strong>14,985,146</strong></td>
<td><strong>16,127,658</strong></td>
<td><strong>15,479,723</strong></td>
<td><strong>30,045</strong></td>
<td><strong>617,890</strong></td>
<td><strong>3.83</strong></td>
<td><strong>96.17</strong></td>
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</tbody>
</table>

### Loveland Fire Rescue Authority

**Month Ending 12/31/2018 100% of the Year**

<table>
<thead>
<tr>
<th></th>
<th>Original Budget</th>
<th>Current Budget</th>
<th>Total Revenue</th>
<th>Total Uncollected</th>
<th>Total % Uncollected</th>
<th>Total % Collected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Community Safety</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Events</td>
<td>40,000</td>
<td>70,000</td>
<td>66,161</td>
<td>3,840</td>
<td>5.49</td>
<td>94.52</td>
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<tr>
<td>Miscellaneous</td>
<td>750</td>
<td>750</td>
<td>2,526</td>
<td>(1,776)</td>
<td>-236.86</td>
<td>336.86</td>
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<tr>
<td>Fire Permit &amp; Inspection</td>
<td>25,620</td>
<td>25,620</td>
<td>-</td>
<td>25,620</td>
<td>100.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Hazmat &amp; Operations Permits</td>
<td>-</td>
<td>-</td>
<td>20,175</td>
<td>(20,175)</td>
<td>0.00</td>
<td>100.00</td>
</tr>
<tr>
<td>Special Permits</td>
<td>-</td>
<td>-</td>
<td>8,775</td>
<td>(8,775)</td>
<td>0.00</td>
<td>100.00</td>
</tr>
<tr>
<td>Building</td>
<td>75,000</td>
<td>75,000</td>
<td>68,118</td>
<td>6,882</td>
<td>9.18</td>
<td>90.82</td>
</tr>
<tr>
<td>Contractor</td>
<td>5,400</td>
<td>7,250</td>
<td>7,250</td>
<td>(1,850)</td>
<td>-34.26</td>
<td>134.26</td>
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<tr>
<td>Firework Stand Review</td>
<td>12,350</td>
<td>25,070</td>
<td>21,744</td>
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<td>0.00</td>
<td>100.00</td>
</tr>
<tr>
<td>Rural Permits</td>
<td>45,000</td>
<td>45,000</td>
<td>138,511</td>
<td>(93,511)</td>
<td>-207.80</td>
<td>307.80</td>
</tr>
<tr>
<td>Planning Filing Fees</td>
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<td>500</td>
<td>84</td>
<td>416</td>
<td>83.20</td>
<td>16.80</td>
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<tr>
<td>Rural Planning Fees</td>
<td>-</td>
<td>-</td>
<td>2,135</td>
<td>(2,135)</td>
<td>0.00</td>
<td>100.00</td>
</tr>
<tr>
<td><strong>Subtotal : Community Safety</strong></td>
<td><strong>204,120</strong></td>
<td><strong>234,620</strong></td>
<td><strong>326,335</strong></td>
<td>(91,715)</td>
<td>-39.09</td>
<td><strong>139.09</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Original Budget</th>
<th>Current Budget</th>
<th>Total Revenue</th>
<th>Total Uncollected</th>
<th>Total % Uncollected</th>
<th>Total % Collected</th>
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</thead>
<tbody>
<tr>
<td>Station Operations</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Academy Training</td>
<td>30,000</td>
<td>30,000</td>
<td>15,852</td>
<td>14,148</td>
<td>47.16</td>
<td>52.84</td>
</tr>
<tr>
<td><strong>Subtotal : Station Operations</strong></td>
<td><strong>30,000</strong></td>
<td><strong>30,000</strong></td>
<td><strong>15,852</strong></td>
<td><strong>14,148</strong></td>
<td><strong>47.16</strong></td>
<td><strong>52.84</strong></td>
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</tbody>
</table>

### Technical Response and Systems

<table>
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<th>Current Budget</th>
<th>Total Revenue</th>
<th>Total Uncollected</th>
<th>Total % Uncollected</th>
<th>Total % Collected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Incident Standby Reimbursements</td>
<td>-</td>
<td>-</td>
<td>3,485</td>
<td>(3,485)</td>
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<td></td>
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<tr>
<td>Hazmat Mitigation</td>
<td>-</td>
<td>-</td>
<td>2,322</td>
<td>(2,322)</td>
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<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td>21,744</td>
<td>(21,744)</td>
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</tr>
<tr>
<td><strong>SubTotal : Technical Response and Systems</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
<td><strong>27,551</strong></td>
<td>(27,551)</td>
<td>0.00</td>
<td>100.00</td>
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</tbody>
</table>
### Equipment Maint & Replacement

<table>
<thead>
<tr>
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<th>Original Budget</th>
<th>Current Budget</th>
<th>Total Revenue</th>
<th>Total Uncollected</th>
<th>Total % Uncollected</th>
<th>Total % Collected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Insurance</td>
<td>-</td>
<td>-</td>
<td>11,224</td>
<td>(11,224)</td>
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<tr>
<td>Recovery</td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>SubTotal</td>
<td>-</td>
<td>-</td>
<td>11,224</td>
<td>(11,224)</td>
<td>0.00</td>
<td>100.00</td>
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### Administration

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<th>Current Budget</th>
<th>Actual</th>
<th>Enc</th>
<th>Remaining Budget</th>
<th>% Budget Remaining</th>
<th>Total % Recvd / Spent</th>
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<tr>
<td>Interest</td>
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<td>-</td>
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<td>(44,331)</td>
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<tr>
<td>Federal Grants</td>
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<td>-</td>
<td>52,750</td>
<td>(52,750)</td>
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</tr>
<tr>
<td>State and Other Grants</td>
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<td>-</td>
<td>2,550</td>
<td>(2,550)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contribution - Rural Fire District</td>
<td>2,701,209</td>
<td>2,714,400</td>
<td>2,701,209</td>
<td>13,192</td>
<td>0.49</td>
<td>99.51</td>
<td></td>
</tr>
<tr>
<td>Other Agency Deployment</td>
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<td>175,857</td>
<td>(175,857)</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
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<td>72,240</td>
<td>196,304</td>
<td>73.10</td>
<td>26.90</td>
<td></td>
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<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>111,355</td>
<td>1,695</td>
<td>109,660</td>
<td>98.48</td>
<td>1.52</td>
<td></td>
</tr>
<tr>
<td>Gifts/Donations</td>
<td>-</td>
<td>-</td>
<td>2,499</td>
<td>(2,499)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance Recovery - Wk Comp, Prop &amp; Casualty</td>
<td>-</td>
<td>-</td>
<td>10,474</td>
<td>(10,474)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contribution - Loveland</td>
<td>12,049,817</td>
<td>12,109,912</td>
<td>12,049,817</td>
<td>60,095</td>
<td>0.50</td>
<td>99.50</td>
<td></td>
</tr>
<tr>
<td>SubTotal</td>
<td>14,751,026</td>
<td>15,204,211</td>
<td>15,113,422</td>
<td>90,789</td>
<td>0.60</td>
<td>99.40</td>
<td></td>
</tr>
</tbody>
</table>

**Grand Total:**

- **Revenue:** 14,985,146
- **Expended:** 15,468,831
- **Remaining:** 15,494,384
- **Uncollected:** (25,553)
- **Uncollected %:** -0.17
- **Collected %:** 100.17

---

### Loveland Fire Rescue Authority

Month Ending 12/31/2018 100% of the Year

#### Employee Benefit Fund - 605

<table>
<thead>
<tr>
<th></th>
<th>Original Budget</th>
<th>Current Budget</th>
<th>Enc</th>
<th>Remaining Budget</th>
<th>% Budget Remaining</th>
<th>Total % Recvd / Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fire Retirement Administration</td>
<td>44,410</td>
<td>44,410</td>
<td>31,704</td>
<td>12,706</td>
<td>28.61</td>
<td>71.39</td>
</tr>
<tr>
<td>Expenditure</td>
<td>44,410</td>
<td>44,410</td>
<td>30,813</td>
<td>-</td>
<td>13,597</td>
<td>30.62</td>
</tr>
<tr>
<td>Difference</td>
<td>-</td>
<td>-</td>
<td>892</td>
<td>(892)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Medical Insurance**

<table>
<thead>
<tr>
<th></th>
<th>Original Budget</th>
<th>Current Budget</th>
<th>Enc</th>
<th>Remaining Budget</th>
<th>% Budget Remaining</th>
<th>Total % Recvd / Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>1,296,249</td>
<td>1,296,249</td>
<td>1,189,066</td>
<td>107,183</td>
<td>8.27</td>
<td>91.73</td>
</tr>
<tr>
<td>Expenditure</td>
<td>1,296,249</td>
<td>1,296,249</td>
<td>1,209,103</td>
<td>8,882</td>
<td>78,264</td>
<td>6.04</td>
</tr>
<tr>
<td>Difference</td>
<td>-</td>
<td>-</td>
<td>(20,037)</td>
<td>20,037</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Dental**

<table>
<thead>
<tr>
<th></th>
<th>Original Budget</th>
<th>Current Budget</th>
<th>Enc</th>
<th>Remaining Budget</th>
<th>% Budget Remaining</th>
<th>Total % Recvd / Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>109,167</td>
<td>109,167</td>
<td>105,664</td>
<td>3,141</td>
<td>2.88</td>
<td>97.12</td>
</tr>
<tr>
<td>Expenditure</td>
<td>109,167</td>
<td>109,167</td>
<td>103,507</td>
<td>-</td>
<td>5,660</td>
<td>5.18</td>
</tr>
<tr>
<td>Difference</td>
<td>-</td>
<td>-</td>
<td>(2,157)</td>
<td>2,157</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Vision**

<table>
<thead>
<tr>
<th></th>
<th>Original Budget</th>
<th>Current Budget</th>
<th>Enc</th>
<th>Remaining Budget</th>
<th>% Budget Remaining</th>
<th>Total % Recvd / Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>20,949</td>
<td>20,949</td>
<td>19,944</td>
<td>903</td>
<td>4.31</td>
<td>95.69</td>
</tr>
<tr>
<td>Expenditure</td>
<td>20,949</td>
<td>20,949</td>
<td>19,944</td>
<td>102</td>
<td>1,353</td>
<td>6.46</td>
</tr>
<tr>
<td>Difference</td>
<td>-</td>
<td>-</td>
<td>(348)</td>
<td>348</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Other Benefits (Short Term Disability, Long Term Disability, Life)**

<table>
<thead>
<tr>
<th></th>
<th>Original Budget</th>
<th>Current Budget</th>
<th>Enc</th>
<th>Remaining Budget</th>
<th>% Budget Remaining</th>
<th>Total % Recvd / Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>102,915</td>
<td>102,915</td>
<td>87,088</td>
<td>15,827</td>
<td>15.38</td>
<td>84.62</td>
</tr>
<tr>
<td>Expenditure</td>
<td>102,915</td>
<td>102,915</td>
<td>85,323</td>
<td>455</td>
<td>17,137</td>
<td>16.65</td>
</tr>
<tr>
<td>Difference</td>
<td>-</td>
<td>-</td>
<td>1,765</td>
<td>(1,765)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**DOLA Grant**

<table>
<thead>
<tr>
<th></th>
<th>Original Budget</th>
<th>Current Budget</th>
<th>Enc</th>
<th>Remaining Budget</th>
<th>% Budget Remaining</th>
<th>Total % Recvd / Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>37,133</td>
<td>37,133</td>
<td>14,000</td>
<td>23,133</td>
<td>62.30</td>
<td>37.70</td>
</tr>
<tr>
<td>Expenditure</td>
<td>37,133</td>
<td>37,133</td>
<td>15,500</td>
<td>-</td>
<td>21,633</td>
<td>58.26</td>
</tr>
<tr>
<td>Difference</td>
<td>-</td>
<td>-</td>
<td>(1,500)</td>
<td>1,500</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total**

<table>
<thead>
<tr>
<th></th>
<th>Original Budget</th>
<th>Current Budget</th>
<th>Enc</th>
<th>Remaining Budget</th>
<th>% Budget Remaining</th>
<th>Total % Recvd / Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>1,610,823</td>
<td>1,610,823</td>
<td>1,444,961</td>
<td>165,862</td>
<td>10.30</td>
<td>89.70</td>
</tr>
<tr>
<td>Expenditure</td>
<td>1,610,823</td>
<td>1,610,823</td>
<td>1,406,346</td>
<td>9,801</td>
<td>134,675</td>
<td>8.36</td>
</tr>
<tr>
<td>Difference</td>
<td>-</td>
<td>-</td>
<td>(21,385)</td>
<td>21,385</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Revenue is a combination of Employee contributions and Employer contributions.
### Fleet Replacement Fund - 606

<table>
<thead>
<tr>
<th>Original Budget</th>
<th>Current Budget</th>
<th>Total Revenue</th>
<th>Total Uncollected</th>
<th>Total % Uncollected</th>
<th>Total % Collected</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfer from LFRA Emergency Svcs Impact Fee</td>
<td>-</td>
<td>786,435</td>
<td>-</td>
<td>786,435</td>
<td>100.00</td>
</tr>
<tr>
<td>Federal Grants</td>
<td>-</td>
<td>486,365</td>
<td>-</td>
<td>486,365</td>
<td>100.00</td>
</tr>
<tr>
<td>Rural District Payment on Internal Financing</td>
<td>154,500</td>
<td>154,500</td>
<td>169,053</td>
<td>(14,553)</td>
<td>-9.42</td>
</tr>
<tr>
<td>LFRA Contribution</td>
<td>825,970</td>
<td>825,970</td>
<td>825,970</td>
<td>-</td>
<td>100.00</td>
</tr>
<tr>
<td>Interest/Gains</td>
<td>-</td>
<td>-</td>
<td>10,203</td>
<td>(10,203)</td>
<td>0.00</td>
</tr>
<tr>
<td>Sale on Assets</td>
<td>-</td>
<td>60,000</td>
<td>106,500</td>
<td>(46,500)</td>
<td>-77.50</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>44,658</td>
<td>21,680</td>
<td>22,978</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>980,470</td>
<td>2,357,928</td>
<td>1,133,406</td>
<td>1,224,522</td>
<td>51.93</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Original Budget</th>
<th>Current Budget</th>
<th>Expenditure</th>
<th>Enc</th>
<th>Total Available</th>
<th>Total % Available</th>
<th>Total % Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Apparatus Replacements</td>
<td>291,467</td>
<td>2,738,628</td>
<td>915,373</td>
<td>666,012</td>
<td>1,157,243</td>
<td>42.26</td>
</tr>
<tr>
<td>Tools/Equip (Non-Cap)</td>
<td>-</td>
<td>44,000</td>
<td>47,499</td>
<td>-</td>
<td>(3,499)</td>
<td>-7.95</td>
</tr>
<tr>
<td>Veh &amp; Equip Maint-Outsourced</td>
<td>-</td>
<td>20,000</td>
<td>10,023</td>
<td>-</td>
<td>9,977</td>
<td>49.88</td>
</tr>
<tr>
<td>Repair &amp; Maintenance</td>
<td>-</td>
<td>4,759</td>
<td>4,613</td>
<td>-</td>
<td>146</td>
<td>3.06</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>291,467</td>
<td>2,807,387</td>
<td>977,508</td>
<td>666,012</td>
<td>1,163,867</td>
<td>41.46</td>
</tr>
</tbody>
</table>

**Fleet replacement includes:**
- One Spartan Type 6 engine to replace Engine 66
- Four Chevy Colorado trucks for the Community Safety Division
- One Spartan Type 1 engine - new engine for Station 7 - partially grant funded
- One Spartan Type 4 engine - new engine for Station 7

### Station 7 Construction Fund - 607

<table>
<thead>
<tr>
<th>Original Budget</th>
<th>Current Budget</th>
<th>Actual</th>
<th>Enc</th>
<th>Remaining Budget</th>
<th>% Budget Remaining</th>
<th>Total % Collected / Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Principal Loan amount</td>
<td>-</td>
<td>-</td>
<td>51,995</td>
<td>(51,995)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest On Investments</td>
<td>-</td>
<td>-</td>
<td>260</td>
<td>(260)</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Gain/Loss On Investments</td>
<td>-</td>
<td>4,409,200</td>
<td>4,409,200</td>
<td>-</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Transfer from LFRA General fund</td>
<td>-</td>
<td>130,000</td>
<td>-</td>
<td>130,000</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>-</td>
<td>4,539,200</td>
<td>4,461,455</td>
<td>77,745</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Principal Loan amount** includes the proceeds of the loan for Station 7

**Transfer** includes $130,000 for the Training Center Fire Access road from the LFRA General Fund for transfer to the City of Loveland

<table>
<thead>
<tr>
<th>Original Budget</th>
<th>Current Budget</th>
<th>Expenditure</th>
<th>Enc</th>
<th>Total Available</th>
<th>Total % Available</th>
<th>Total % Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional Services</td>
<td>-</td>
<td>4,149,200</td>
<td>332,780</td>
<td>75,013</td>
<td>3,741,407</td>
<td>90.17</td>
</tr>
<tr>
<td>Bond Issuance Expense</td>
<td>-</td>
<td>260,000</td>
<td>59,815</td>
<td>-</td>
<td>200,185</td>
<td>76.99</td>
</tr>
<tr>
<td>Transfer to City of Loveland</td>
<td>-</td>
<td>130,000</td>
<td>-</td>
<td>-</td>
<td>130,000</td>
<td>100.00</td>
</tr>
<tr>
<td>Construction</td>
<td>-</td>
<td>-</td>
<td>24,500</td>
<td>-</td>
<td>(24,500)</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>-</td>
<td>4,539,200</td>
<td>417,095</td>
<td>75,013</td>
<td>4,047,092</td>
<td>89.16</td>
</tr>
</tbody>
</table>

**Professional Services** includes Architectural and related services for the construction of Station 7

**Transfer** includes $130,000 for the Training Center Fire Access road to the City of Loveland
## Loveland Fire Rescue Authority

**Month Ending 12/31/2018 100% of the Year**

<table>
<thead>
<tr>
<th>LFRA Impact Fees Fund - 608</th>
<th>Original Budget</th>
<th>Current Budget</th>
<th>Actual</th>
<th>Enc</th>
<th>Remaining Budget</th>
<th>% Budget Remaining</th>
<th>Total % Collected / Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfer from City Fire CEF</td>
<td>-</td>
<td>1,966,572</td>
<td>-</td>
<td></td>
<td>1,966,572</td>
<td>100.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Fire Protection</td>
<td>-</td>
<td>350,000</td>
<td>639,255</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest On Investments</td>
<td>-</td>
<td>-</td>
<td>13,953</td>
<td></td>
<td>(13,953)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gain/Loss On Investments</td>
<td>-</td>
<td>-</td>
<td>69</td>
<td></td>
<td>(89)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>-</td>
<td>2,316,572</td>
<td>653,277</td>
<td></td>
<td>1,663,295</td>
<td>71.80</td>
<td>28.20</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Principal</td>
<td>-</td>
<td>275,000</td>
<td>274,903</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest Payments</td>
<td>-</td>
<td>106,000</td>
<td>105,967</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfer to LFRA Fleet Replacement fund</td>
<td>-</td>
<td>786,435</td>
<td>-</td>
<td>-</td>
<td>786,435</td>
<td>100.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>-</td>
<td>1,167,435</td>
<td>380,870</td>
<td></td>
<td>786,565</td>
<td>67.38</td>
<td>32.62</td>
</tr>
</tbody>
</table>

Principal and Interest payments for payment of loan for Station 7 were not originally budgeted

Transfer includes $786,435 to the Fleet Replacement fund for the design and construction of Engine 47 and the balance of Engine 7 not grant funded
### PROPERTY & LIABILITY CLAIMS

<table>
<thead>
<tr>
<th>TYPE</th>
<th>2018 - Dec. 31</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td># Claims</td>
<td>Paid</td>
<td># Claims</td>
</tr>
<tr>
<td>Auto</td>
<td>3</td>
<td>$0</td>
<td>4</td>
</tr>
<tr>
<td>Building</td>
<td>4</td>
<td>$6,141</td>
<td>1</td>
</tr>
<tr>
<td>Equipment</td>
<td>1</td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td>General Liability</td>
<td>1</td>
<td>$0</td>
<td>1</td>
</tr>
<tr>
<td>TOTALS</td>
<td>9</td>
<td>$6,141</td>
<td>6</td>
</tr>
</tbody>
</table>

### WORKERS' COMPENSATION CLAIMS

<table>
<thead>
<tr>
<th>Year</th>
<th># Claims</th>
<th>Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018 - Dec. 31</td>
<td>24</td>
<td>$57,785</td>
</tr>
<tr>
<td>2017</td>
<td>27</td>
<td>$62,377</td>
</tr>
<tr>
<td>2016</td>
<td>21</td>
<td>$153,441</td>
</tr>
<tr>
<td>2015</td>
<td>15</td>
<td>$45,204</td>
</tr>
<tr>
<td>2014</td>
<td>14</td>
<td>$38,009</td>
</tr>
<tr>
<td>2013</td>
<td>17</td>
<td>$13,510</td>
</tr>
</tbody>
</table>

### CORA REQUESTS

<table>
<thead>
<tr>
<th>Month</th>
<th>Incident Report Requests</th>
<th>Personnel Requests</th>
<th>Fees Collected</th>
</tr>
</thead>
<tbody>
<tr>
<td>December 2018</td>
<td>8</td>
<td>0</td>
<td>$27.50</td>
</tr>
<tr>
<td>November 2018</td>
<td>7</td>
<td>1</td>
<td>$25.00</td>
</tr>
<tr>
<td>October 2018</td>
<td>10</td>
<td>0</td>
<td>$32.50</td>
</tr>
<tr>
<td>September 2018</td>
<td>12</td>
<td>0</td>
<td>$50.00</td>
</tr>
<tr>
<td>August 2018</td>
<td>12</td>
<td>1</td>
<td>$47.50</td>
</tr>
<tr>
<td>July 2018</td>
<td>6</td>
<td>0</td>
<td>$20.00</td>
</tr>
<tr>
<td>June 2018</td>
<td>12</td>
<td>0</td>
<td>$12.00</td>
</tr>
<tr>
<td>May 2018</td>
<td>4</td>
<td>0</td>
<td>$110.00</td>
</tr>
<tr>
<td>April 2018</td>
<td>4</td>
<td>1</td>
<td>$40.00</td>
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