

GLACIER VIEW FIRE PROTECTION DISTRICT

BOARD PACKET, PART 1

MARCH 10, 2024

DRAFT

GLACIER VIEW FIRE PROTECTION DISTRICT

Agenda
March 10, 2025

Call to Order—Roll Call

Confirm Acceptance of the Agenda

Secretary's Report

- **Action:** Approval of Minutes for February, 2025

Treasurer's Report

- **Action:** Approval of Treasurer's Report

Chief's Report

- Emergency Volunteers Activity Report for February, 2025
- Administrative Officer's Report

CWPP-IT Report

- Mitigation Activity Report for February, 2025

Committee Reports

- Budget Committee

Unfinished Business

- Comparison of Insurance Providers & Policies
- District Election Update

New Business

- Policy raising the limit on checks requiring two Board Member signatures

Public Comments

During Public Comment there will be three minutes per person. The Board cannot get into a discussion about an item. If the Board feels an item needs to move forward it will then be put on a future agenda. For clarification, a public member speaking will need identify who they represent, such as community member or GVM HOA Board member.

Directors' Comments

Adjournment

Scheduled Board Meeting: April 14, 2025

Draft MINUTES

for

February 10, 2025

The Regular GVFPD Board meeting was called to order by President Burk at 7:00pm

Board of Directors Members present:

President David Burk, Treasurer David Thompson, Secretary Berton Lee Lamb, Director Steve Groeteke.

Board of Directors Members not present:

Vice President Warren Jones (excused absence)

Fire Department Members present:

Chief Dan Knox, Assistant Chief Peter Henderson, Assistant Chief Jim Perry.

CWPP IT Members present:

Tom Hausfeld, Ted Sammond, David Koster, Henry Hudson.

Public Members present:

Les Thurman, Elisabeth Menning, Mary Keller, Mike Keller.

Emergency Division members present: Brandi Mann, Paula Rainsberger, Tait Rauen, Jesse Soucek, Caleb Keller.

Agenda

The agenda for Monday, February 10, 2025, was confirmed unanimously.

Administering the Oath of Office

Chief Knox gathered the probationary firefighters, as well as the Community Wildfire Protection Plan Implementation Team (CWPP IT) members in attendance. All were officially sworn in as members of the Glacier View Fire Protection District (CO Rev Stat § 24-12-101 (2023)).

Five firefighters and four mitigation volunteers gathered as a group in front of the Board of Directors to repeat and attest to the oath. Chief Knox had the group repeat and affirm the following oath:

I [name], do [swear or affirm] that I will support the constitution of the United States, the constitution of the state of Colorado, and the laws of the state of Colorado, and will faithfully perform the duties of the office of Member of the Glacier View Fire Protection District upon which I am about to enter to the best of my ability.

The names of the firefighters and CWPP IT members who were sworn in:

<u>Probationary Firefighters</u>	<u>CWPP IT Members</u>
Brandi Mann	Tom Hausfeld
Paula Rainsberger	Henry Hudson
Tait Rauen	Ted Sammond
Jesse Soucek	Dave Koster
Caleb Keller	

Recognition of Service

Chief Knox talked about the nearly simultaneous calls which occurred in December of 2024, to which the GVFPD Emergency Medical Service responded admirably. Both calls were successfully managed, though the response crew for the 1st call split up to respond to the 2nd call. Both calls were medical in nature. Although Livermore FPD was also called, they were waved off when it became clear that their assistance was not needed. Chief Knox provided certificates of recognition for all those who participated in the calls and delivered them to those still in attendance at the meeting.

The names of the members who participated in the calls are as follows:

Casey Johnson
Bridget Knox
Josh Kasik
Paula Rainsberger
Steven Leenerts
Andy Brown
Caleb Keller
Jim Perry
Brandi Mann
Peter Henderson

Secretary's Report

It was noted that emails with the new .gov addresses have been missing. Some Board members have had no access to these emails. Chief Knox indicated that those having difficulty with the .gov email addresses should contact the Administrative officer to get the issues resolved.

The draft January, 2025 minutes are included in the February 10, 2025 Board Packet.

Action Secretary Lamb moved to Approve the Minutes for January 13, 2025. President Burk seconded. No discussion. Motion carried 4-0.

Treasurer's Report

A detailed Treasurer's Report is included in February 10, 2025, Board Packet, Part 2.

Treasurer Thompson reviewed the report in the Board Packet, starting with the checks written for greater than \$1000. He explained that the check #3497, written to CoPro, was for fire hose for the new trucks. CoPro (a Canadian company) contacted GVFPD inquiring if GVFPD would like to pay for the fire hose sets before a possible government-imposed tariff became effective. This potentially could save GVFPD a significant amount of money. Chief Knox explained the situation, mentioning that CoPro is a preferred vendor for the fire hose, and the hose is not provided with the new trucks. Treasurer Thompson then went on to explain that check #3502 to ESO Solutions, Inc. is an annual renewal for the GVFPD reporting system, and that check #3513 to Denver University was for the GVFPD holiday party. Recording Secretary Victoria noted that the financial software had been updated, so that references "Alliance" has been replaced with references to "CWPP IT".

Action: Treasurer Thompson moved to approve the Treasurer's Report as presented. Secretary Lamb seconded. No discussion. Motion Carried 4-0.

Action: President Burk moved to approve the list of signatories for submission on the form provided by Minnwest Bank. Secretary Lamb seconded. No discussion. Motion Carried 4-0.

The title of Resolution 2025 02-10 Application for Exemption from Audit was read into the record by President Burk as presented in the Board Packet. (See Attachment 1)

Action: President Burk moved to adopt Resolution 2025 02-10. Secretary Lamb seconded. No discussion. Motion carried 4-0

Chief's Report

Chief Dan Knox's detailed report is included in the February 10, 2025, Board Packet.

Chief Knox reviewed the report included in the Board Packet, starting with the Administrative Officer's (AO) Report. The report includes information on the migration to the new .gov email addresses, and the AO's January accomplishments.

A question was raised about the meaning of the word 'Archived', pertaining to information that may be accessible on the GVFPD website. Chief Knox explained that archived materials can be requested from GVFPD AO either in person or via the website. These archived materials are not ADA compliant, however, they are available upon request. Assistant Chief Henderson mentioned that vendors and contractors for GVFPD are being asked to provide their documents already ADA compliant.

Chief Knox continued with Operations reporting.

A total of ten (10) calls occurred in January.

The Glacier View Fire Protection District (GVFPD) is partnering with the Glacier View Meadows Homeowners Association (GVM HOA) in planning for water storage tanks and/or hydrants associated with the HOA's the water system upgrades affecting a few of the GVM filings.

As of mid-February, GVFPD has seven (7) EMTs!

Chief Knox reviewed the Squad 2 (replacement) report (contained in the Board Packet).

Action Secretary Lamb moved to approve Board authorization for Chief Dan Knox to work with Treasurer Thompson toward acquisition of a new Squad by appropriating \$40,000, contingent upon obtaining a grant, with a report on status, at the Board's regular meeting in March 2025.

President Burk seconded.

Extensive discussion occurred between the Board and GVFPD Fire Chief concerning how Squad 2 could be replaced sooner than planned and why current maintenance costs indicated the need for early replacement. Discussion identified that the required monies would amount to about \$40,000, if a used vehicle were to be purchased, or about \$70,000 if a new vehicle were to be purchased.

Motion carried 4-0.

CWPPIT

A detailed CWPP IT Report is included in the February 10, 2025, Board Packet.

Coordinator Hausfeld reviewed the report included in the February 10, 2025, Board Packet.

Unfinished Business

Secretary Lamb mentioned that items appearing in the Unfinished Business section of the agenda still appear every month as Unfinished Business items, because they are carried forward to future meetings. He discussed the difference between carrying an item forward, and tabling an item, mentioning that the Board has not tabled these items. Tabling them would remove them from the agenda until the appropriate future date.

New Business

Chief Knox reviewed two (2) attachments provided by Office Administrator Johnson and included in the Board Packet.

First, the MinnWest Bank signatures form which is ready for signatures.

Action:

Second, a Space Use Agreement covering the University of Denver (Mountain Campus) space that once built is to be volunteered for GVFPD use.

Third, the Board discussed the policy recommended by the Administrative Officer for the number of signatures required on checks, based on the amount to be paid. [The Board directed Chief Knox to update the GVFPD policy, raising the limit on checks requiring two \(2\) Board member signatures.](#)

Update on California Wildfires: At the request of President Burk, Assistant Chief Henderson was asked to give a report of his time working on the California wildfires.

- Assistant Chief Henderson said that there is little that can be done when Mother Nature unleashes such fire storms. There were several factors which made these fires so devastating, including the incessant, very strong winds and the wildfire mitigation condition of the areas.

- In our area in Colorado, we dodged a bullet with the two (2) most recent wildfires (High Park and Cameron Peak); they could have been devastating to the GVFPD service area.
- We must take evacuation seriously. Assistant Chief Henderson relayed a story about a person who decided to stick it out, later finding himself in a position that made rescue impossible.
- He stated that he had never seen such destruction as he did in Altadena, CA.
- He strongly believes that the message must go out about evacuations, routes, and more!
- Assistant Chief Henderson expressed his belief that the California wildfires “wrecked the insurance industry”.

Assistant Chief Henderson then went on to comment on the Amber Alliance’s suggestion of a 300’ fire break. He states that he would rather see a clean 100’ fire break, than a 300’ sloppy fire break. He tried to convey that under certain weather conditions (like high winds), a sloppy fire break will not be effective, as the wind will carry the fire across it, fueled by anything not cleared from the break.

Public Comments

Speaking as a GVFPD member, Amari Victoria thanked Assistant Chief Peter Henderson for the very sobering report regarding his experience fighting the California wildfires. She also mentioned interest in the GVFPD and GVM HOA collaboration for water storage (combined with the water system improvements projects).

Directors Comments:

Director Groeteke thanked our volunteers.

Treasurer Thompson thanked the EMS volunteers for their medical services. He also highly recommended purchasing a contract with Air Med (helicopter emergency medical flight-provider), as it is very much worth the cost.

Secretary Lamb showed appreciation for the EMS volunteers, as well as all GVFPD volunteers, stating that they do a great job. Regarding Assistant Chief Henderson’s report, Secretary Lamb mentioned that it is hard to get people to evacuate. That is always a difficult task. Secretary Lamb also called for a Communications Officer for GVFPD.

President Burk showed appreciation and thanked Assistant Chief Henderson as well as thanking all GVFPD personnel.

Adjournment:

Action Treasurer Thompson moved to adjourn the regular meeting of the GVFPD Board. Director Groeteke seconded. Motion carried 4-0.

President Burk declared the meeting adjourned at 8:50 pm MST.

Respectfully Submitted,

Berton Lee Lamb
Secretary
and Amari Victoria
Recording Secretary

Board Actions

Approved unanimously Resolution 2025 02-10.

Approved unanimously the MinnWest (Bank) signatories.

Approved unanimously authorization for Chief Dan Knox to work with Treasurer Thompson toward acquisition of a new Squad by appropriating \$40,000, contingent upon obtaining a grant with a status report on status on March 10, 2025.

NEXT BOARD MEETING MARCH 10, 2025

TREASURER'S REPORT

SEE PART 2: FEBRUARY FINANCIALS

CHIEF'S REPORT

GVFD ran 5 calls in February. 4 medicals and 1 CO alarm

Administration/facilities

Please see separate District Admin report (below)

Operations

- I would like to approve to give a credit card to each Assistant Chief with a credit limit of \$500 in case of emergency or to get supplies if they are in town when Ashley and I are unavailable. See Staff Report.
- Squad 2 replacement discussion – Waiting on Grant, should hear in March
- We are going to assist GVM HOA in the cost of a large underground tank which we will run a fire hydrant off of at Station 2. Instead of having 4000 gallons of water in tanks in Station 2, we will have access to approximately 15,000 gallons. This will help both GVFPD with water sources, and the GVM community.
- 2024 DU emergency services building contract – Sent it to Legal, waiting to hear back from them.
- Grants- The DFPC grant is open, which is up to \$20,000 for PPE and certain equipment that they have listed. We applied for 3 SCBA's, which we can outfit the new Tender with. Working on the Larimer County grant due March 15. The EMTS (Emergency Medical and Trauma Service) grant has been applied for the Squad 2 replacement. We will reapply for the Firehouse grant in April for the UTV.
- Training – Completed Ice Rescue training in February.
- A GVFD email was set up for Amari.
- All 3 new EMT's are now practicing, and we put in for the refund from the Create Grant. We should receive it at the end of March.
- We are working on holding an Evacuation drill with Larimer County Office of Emergency Management. We scheduled it for last year, but had to cancel due to fires in Crystal Lakes and Loveland that they were assisting with. We have a tentative date of June 21.
- Firewise planning is beginning, we are looking for volunteers to assist with it.

Respectfully submitted,

Dan Knox – GVFPD Chief

Administrative Officer Report for Month of February 2025

February's Accomplishments

- Glacier View Fire Protection District Website is fully up to date. Our website accessibility score is 100%. The GVFPD- Community Wildfire Protection Plan is too complicated to remediate, will remain available in archived status.
- Mailed Application for Exemption from Audit to the State Auditor
- Posted CWPP public outreach information to Facebook, Nextdoor and Posted to our Website
- Assisted DEO with collecting and supplying Self-Nomination Forms
- Reactivated status with SAM.gov and Grants.gov to allow up to apply for federal grants
- Renewed registration for our website with .gov registrar
- Identified Unclaimed Property held by Colorado and began process to claim those funds
- Processed all invoices and payments on time.

Financial Policy Updates

- Updated GVFPD Financial Policy and Procedures with proposed changes (see Attachment 1: Financial Policy with proposed changes in red)
 - Require one board members to sign checks under \$2K and two board members to sign checks over \$2K
 - Issue credit cards to Assistant Chiefs with credit limit of \$500 per card, the cards will be linked to the same credit limit of \$5k with all other credit cards
 - Updated FACA to CWPP-IT and defined role
- **Recommended Motion**
 - **Adopt all changes to the GVFPD Financial Policy and Procedures as written.**

Insurance Quote Update

- I have requested insurance quotes from VFIS, Colorado Special District Liability Pool, and McNeil to compare against our current policy with Tokyo Marine HCC.
- VFIS said I should receive their quote by March 14th.
- Colorado Special District Liability Pool (CSD Pool) and McNeil are doing a check to see if they can be competitive against Tokyo Marine HCC before creating an actual quote and they should have an answer back to me by March 21st.

ATTACHMENT 1

GVFPD – Financial Policy and Procedures

Overview

The Mission of Glacier View Fire District is to save lives and property from harm. To do so requires the use of financial resources. It is the intent of the Board of Directors to direct the District's financial resources into quality emergency services, accounting for both the immediate and long term needs of the District.

This manual has been prepared to document the internal accounting procedures for the Glacier View Fire Protection District (the "District"). Its purpose is to ensure that assets are safeguarded, that financial statements are in conformity with general accepted accounting principles, and that finances are managed with responsible stewardship.

All personnel with a role in the management of the District's fiscal operations are expected to uphold the policies in this manual. It is the intention of the District that this accounting manual serves as our commitment to proper, accurate financial management and reporting.

The District Administrator and Treasurer are responsible for preparing financial reports for the Board of Directors and outside agencies. Along with monthly operating reports provided to the Board, the District Administrator is responsible for preparing the annual financial statements and audit packet which are certified by an independent Certified Public Accountant firm and provide to the State Auditor and outside agencies as needed.

Monthly reports are also produced for internal use by Program Managers for the purpose for the purpose of reviewing the accuracy and propriety of expense transactions made to their accounts. These reports show monthly and year-to-date expenditures by account. Additionally, they present the original annual budget.

Responsibilities of Financial Operations

Responsibilities within the Financial Organization consists of:

- Budgeting and Compliance with Reporting Requirements
- Cash Management
- Grants Administration
- Accounts Receivable / Accounts Payable
- Payroll including quarterly filings, and year-end preparation and reporting
- Financial Statement Processing
- Annual External Reporting of Financial Information
- Bank Reconciliation and Credit Card Statement Processing
- Annual Audit and Compliance with Reporting Requirements
- Annual District Transparency and Compliance with Reporting Requirements

To the extent reasonably practicable, the financial planning and subsequent budgeting for all funds shall be based on the following policies:

1. Capital Equipment Plan - The District will update annually a financial plan to procure and/or replace apparatus and capital equipment items such as fire hose, breathing apparatus, and personal protective equipment (PPE).
2. Capital Facilities Plan - The District will update annually a financial plan to maintain current facilities and to build future stations.
3. Conservative revenue estimates - Revenue estimates should be prepared on a conservative basis to minimize the possibility that economic fluctuations could imperil ongoing service programs during the budget year.
4. Include contingencies - Expenditures estimates should anticipate contingencies that are foreseeable and held in a Contingency Reserve.
5. Fire Chief - The Fire Chief will prepare the budget requests for Operations; including equipment maintenance and capital needs. The Fire Chief shall seek input from subordinate staff. Operations will set a budget according to guidelines set by the Board, and use the Budget Request form for budget line-item requests.
6. District Administrator - The District Administrator will prepare the budget request for administration. The District Administrator will then consolidate all budget requests into one complete and congruent annual budget proposal for Board consideration.
7. Tabor – The District will comply with TABOR and hold a 3% emergency reserve that is required by TABOR.
8. Capital Fund Requests -
The Fire Chief will inform the Board when any significant change occurs or is anticipated involving either the Capital Equipment or Capital Facilities Plans. Proposed updates to the plans will be submitted to the Board for approval that are practicable and informative.

Division of Duties

The following is a list of personnel who have responsibilities within the financial operations:

Fire Chief:

- Reviews monthly financial reports for Operations
- Reviews and approves draft annual budget and any supplemental budgets for consideration by the Board
- Reviews and approves all Operation invoices
- With the District Administrator, and input from Program Officers and Board of Directors, develops the annual budget
- Approves all reimbursements and member reimbursements
- Accountability to approved program budget appropriations in purchasing decisions and in approving invoices within each program
- Monitors the Operations Budget to ensure compliance and address any overages with the Board

District Administrator:

- Processes District Accounts Receivable and Accounts Payable
- Processes invoices and payments
- Processes all receipts and disbursements
- Processes the payroll, including quarterly payroll 941 Tax Form, employee W2 and W-3
- Responsible for Budget Maintenance with Treasurer
- Responsible for File Maintenance and maintain all documentation as per the Colorado Records and Retention
- May recommend inter-fund Money Market or Checking transfers to the Board for consideration
- Prepares, Maintains, and Reconciles financial reports monthly
- Reconciles District banking account and money market account
- Double -checks all reimbursement requests against receipts provided
- Responsible for the transcription of monthly Board meeting minutes
- Coordinates the preparation and administration of the overall District Annual Budget

Community Wildfire Prevention Plan Implementation Team (CWPPIT):

- Works with Fire Chief and Budget Committee in developing first draft of program budget using the Budget Request Form as approved by the Board, and continues through the budget process

Program Officers:

- Works with Fire Chief and Budget Committee in developing first draft of program budget using the Budget Request Form as approved by the Board, and continues through the budget process

Board Members:

- Reviews and approves all financial reports
- Reviews and approves annual budget
- Approves reimbursements to the Fire Chief and District Administrator
- Establishes the District's financial policies and approves procedures
- Provides oversight of the District's financial activities and the adherence to established District policies and procedures
- Submits Requests for Proposals on re-occurring expenses such as insurance, at least every three years.
- Provides one signature on all checks under \$2K and two signatures on checks over \$2K
- Provide signatures on required District documents
- Approves and adopts the annual budget, supplemental budgets and related resolutions, appropriates funds and certifies the mill levy

Chart of Accounts

The District accounting program records all transactions and provides for separate, self-balancing sets of accounts in accordance with generally accepted account principles and procedures for governments.

Policy

The District's policy is to establish a chart of accounts which accumulates all financial transactions of the District. The chart of accounts includes fund/account codes for each activity.

Chart of Accounts Overview

The chart of accounts is the framework and the basis for the District's accounting system. The chart of accounts consists of account titles and account numbers assigned to the titles. These accounts are used to accumulate transactions and the impact of these transactions on each asset, liability, net asset, revenue, expense, and gain and loss which will be produced in the monthly financial reports.

Control of Chart of Accounts

The District's chart of accounts is monitored and controlled by the District Administrator. Responsibilities include the handling of all account maintenance, such as additions and deletions. Any additions or deletions of accounts should be approved by the Treasurer and Budget Committee, who ensures that the chart of accounts is consistent with the organizational structure of the District.

Budgeting

The District's budgeting process will use the established Chart of Accounts. If a new line item is created, or one is removed, appropriate record of such action shall be noted in the comments section of Quickbooks.

Fiscal Year

The District's fiscal year begins January 1 and end December 31

Journal Entries

A monthly journal entry is entered for the depreciation of fixed assets

Revenue and Accounts Receivable

Revenue Procedure Policies

The District receives revenue from several types of transaction. Revenue for each of these types is recognized in the financial statements in the following manner:

1. Property Taxes and Specific Ownership Taxes – Property taxes and Specific Ownership taxes collected for the General Operating Fund are received monthly from the County via a wire to the District's checking account. The amount received is reconciled to the monthly statement received from the County and is visible on the monthly Profit & Loss Detail, monthly Budget vs. Actual, and Budget Overview Year-to-date.

2. Grants – Grants include all amounts received or made available by grants from government agencies, nonprofits and/or local businesses. Revenue from grants is recognized as received. Any grant requiring District matching funds shall be approved by the Board before the application is submitted.
3. Interest – Revenue is recognized when interest is received and will be generated on the monthly financial statements. Interest received in the Money Market account will be recognized in the Capital Reserve.
4. Contracts and agreements – King Soopers pays GVFPD a quarterly reimbursement of 5% from their Membership Rewards Program. Air Evac pays a 12% reimbursement to GVFPD for new membership enrollments and membership renewals.
5. Miscellaneous Revenue – All other income not categorized above, such as donation, or gain on Sale of Surplus Property, will be accounted for as miscellaneous revenue.

Purchasing and Accounts Payable Management

Overview

The District strives to maintain efficient business practices and good cost control. The accounts payable function assists in accomplishing this goal through processing invoices and making payment for authorized transactions.

The recording of assets or expenses and the related liability is performed by the District Administrator. The amounts recorded are based on the vendor invoice for the related goods or services. The vendor invoice is supported by an approved purchase order when necessary, and is reviewed and approved by the Fire Chief, District Administrator, or Board prior to being processed for payment. The Fire Chief, District Administrator, and Treasurer work together for proper account coding when needed.

Policy

The District policy related to processing and payment of invoices requires that:

- Original or emailed invoices will be accepted for payment
- Disbursements are properly authorized
- Invoices are processed in a timely manner by the District Administrator
- Duplicate payments are avoided
- Payments are signed by only the Board of Directors
- Two signatures are required on checks over \$2K

Receipt and Recording of Payment Requests

Invoices are received by the District Administrator. The District Administrator forwards to the Fire Chief, **Community Wildfire Prevention Plan Implementation Team** Coordinator, or Board of Directors for review and approval if needed. Invoices are given back to the District Administrator for payment.

All accounts payable transactions must be supported by adequate documentation that explains the nature and purpose of the expense. Information is entered into QuickBooks from approved invoices with appropriate documentation attached.

Processing of Invoices

All invoices will be reviewed to ensure the nature, quantity and prices of all items on the vendor invoice match the items or service received. Transactions are coded and processed for payment on the next check run.

Processing Checks

Checks are processed once a week if needed. Checks over \$2K require two Board members signatures. After processing the check, the District Administrator performs the following steps:

- Coordinates for checks to be signed by one or two Board members
- At time of signing, the entire invoice/check package is reviewed by the signer in detail prior to signing

Credit Card Purchasing Limits

The following credit card purchasing limits are established:

<u>Amount</u>	<u>Approval</u>
\$5K	One Board member assigned
\$5K	Fire Chief
\$5K	District Administrator
\$500	Assistant Chief
\$500	Assistant Chief

All cards are linked to one Credit Limit of \$5K.

Education and Training

The District will fund adequate participation in professional organizations and training, as funding permits and as the Fire Chief, Board, and Community Wildfire Prevention Plan Implementation Team Coordinator determine to be in the best interests of the District. The level of Operations training and participation in organizations must be approved by the Fire Chief. Employee training will be approved by the Board. All training must be included and funded in the annual budget.

Education and training for the Board

The District is committed to professional and progressive leadership. In order to maintain the District’s position as leaders in the community and region, it may be beneficial to provide training for the District Board regarding key management and /or technical issues. Board members may attend a SDA Workshop or Conferences as determined by the Board. Board member training expenses will be included in the annual budget.

Accountable Plan Policy

All expense reimbursement and allowances of the District must comply with the IRS “accountable plan” requirements. The following three criteria must be satisfied in connection with all expense reimbursements and allowances, whether made as an advance, after-expense reimbursement, *per diem*, allowance, or otherwise:

- There must be a connection between the expenditure and District business;

- The Board, employee, or member must adequately account to the District for the expenditure within 30 days. Receipts are required unless the reimbursement is made on a *per diem* basis; and
- Excess reimbursements, *per diems*, advances, or allowances must be returned to the District within 30 days.

Cash Disbursements (Check-Writing) Policies

Policy

The District's policy is to print vendor checks as needed, and member reimbursement checks quarterly. Checks shall be prepared by the District Administrator. The District policy requires that each check be signed by either one or two Board members.

Check Preparation

All vendor and expense reimbursement checks shall be produced in accordance with the following guidelines:

- Expenditures must be supported in conformity with the purchasing and accounts payable policies described in this manual.
- Generally, all vendors should be paid by the corresponding due date shown on the invoice after delivery of the requested goods or services.
- Total cash requirements associated with each check run is monitored by the District Administrator in conjunction with available cash balance in the bank prior to the release of any checks.
- All supporting documentation is attached to the corresponding check prior to being given to the authorized check signers.
- Checks shall be utilized in numerical order (unused checks are stored in a locked cabinet in the District Administrator's office).
- Checks will never be made payable to "cash".
- Checks will never be signed prior to being prepared.
- Upon the presentation of a check, vendor invoices, and other supporting documentation will immediately be canceled in order to prevent subsequent reuse, by marking each invoice with a "Paid" stamp and check number and date handwritten on the invoice.

Check Disbursement

No checks will be signed prior to the check being completed in its entirety (no signing of blank checks).

Check signers should examine all original supporting documentation to ensure that each item has been properly reviewed prior to signing a check. Checks should not be signed if there are any questions about the disbursement. Checks are mailed as soon as practicable after signing.

Voided Checks, Stop Payments, and Outdated Checks

Checks may be voided due to processing errors by making proper notations in the check register and defacing the check by clearly marking it as "VOID". The signature box of each "VOIDED" check must be removed from the check form. All voided checks shall be retained to aid in preparation of bank reconciliation.

Stop payment orders are made for checks lost in the mail or other valid reasons. Stop payments are communicated to the bank by the District 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 are canceled. It is the vendor or individual's responsibility to seek replacement for any check canceled as outdated.

Credit Cards

Policy

It is the policy of the District to issue a Fire Department credit card to the Fire Chief and District Administrator, **both Assistant Chiefs**, and one Board member for emergencies, for the purposes of obtaining supplies and services within their designated budget.

Issuance of Credit Cards

Cardholders are required to sign a statement acknowledging that the card shall be used exclusively for legitimate District-related business purposes, that the cardholder agrees to take reasonable precautions to protect the card from loss or theft by storing it in a secure location, and any other cardholder requirements established by the Board. Upon approval from the bank, a card will be issued bearing the names of both the individual and the District.

Cardholder Responsibilities

At the end of every month the District Administrator will receive a statement from the bank from each cardholder detailing the current month's expenditures. The cardholder is expected to submit all receipts to the District Administrator in a reasonable amount of time after all credit card purchases. The District Administrator will review all statements, match supporting documentation, and code with the appropriate budget line the charges will be allocated to.

Any fraudulent or other unauthorized charges should be immediately reported to the bank and District Administrator.

Cardholders should report the loss or theft of a Fire Department credit card immediately by notifying the District Administrator. The District Administrator will contact the bank immediately.

Any accidental personal use of the credit card shall immediately be brought to the attention of the District Administrator and arrangements made for total reimbursement to the District.

Revocation of Credit Cards

If the Board member, Fire Chief, **Assistant Chiefs** or District Administrator fail to comply with any of the policies related to the District's credit cards or fail to demonstrate sound program budget management shall be subject to revocation of credit card privilege and may be subject to other

discipline. The Board determines whether credit cards shall be revoked or whether other discipline is appropriate.

Payroll

Payroll Administration

The District operates on a monthly payroll for all District employees, and quarterly for Volunteer Firefighter Member reimbursements. For all District employees, a general personnel file is established, maintained, and secured in the District Administrator's office that includes payroll data, such as Form W-4, Form I-9, approved wages, and payroll distribution. The employee's general personnel file shall also indicate whether the employee is exempt or non-exempt under the provisions of the Fair Labor Standards Act.

Changes in Payroll Data

New hires, termination, and changes in pay rates for individual employees shall be authorized and approved by the Board, and the amount of the pay rates shall be approved as part of the annual budget.

Voluntary payroll deductions and changes in income tax withholding status shall be authorized in writing by the individual employee.

Documentation of all changes in payroll data will be maintained in each employee's general personnel file.

Payroll Taxes

The District Administrator is responsible for ensuring all required tax forms are properly completed and submitted, and that all required taxes are withheld and paid, including state and federal taxes. Federal Income taxes, Medicare contribution, and Social Security contributions are remitted electronically monthly. State of Colorado taxes are remitted electronically monthly. The State of Colorado Unemployment Insurance Report and subsequent payment is remitted quarterly. Form 941 is processed through QuickBooks and submitted to the IRS through the mail. Forms W-2, W-3 are remitted annually, by January 31.

Payroll Processing

Processing of timesheets is performed by the District Administrator, who checks all timesheets for mathematical accuracy, then inputs all timesheets data into the payroll system.

The District Administrator may not change or correct timesheets. When errors are noted, if a corrected and approved timesheet is not re-submitted in time, the District will issue a paycheck for all undisputed amounts to the employee, and the District Administrator or designee will investigate and work with the employee to obtain a corrected timesheet prior to the next payroll period, or as soon thereafter as reasonably practicable, and will correct the employee's pay as necessary.

Tampering with, altering, or falsifying time records, recording time on another employee's time record, or willfully violating any other timesheet policy or procedure may result in disciplinary action.

Review of Payroll

Upon production of all payroll reports and checks, the District Administrator reviews payroll prior to its distribution to employees. The Board will sign the payroll register, indicating approval of the payroll.

Distribution of Payroll

Payments to employees for wages or salary earned are all made by issuing checks.

Cash and Cash Management

Authorized Signers

When the Board members holding a position as authorized signer changes, the District Administrator will promptly notify the District's financial institutions of the change and coordinate the submittal of new signature cards.

Bank Reconciliations

The District Administrator receives bank statements directly from the District's financial institution, usually within three business days following the close of each statement cycle. The District Administrator will review the statement for unusual or unexplained items, such as unusual endorsements on checks, indication of alterations to check, etc. Unusual and unexplained items shall be reported to the Board President and Board Treasurer.

The District Administrator is assigned to reconciling bank accounts and does not have check signing authority.

Cash Flow

The District Administrator and Board Treasurer monitor cash flow and ensures that payment obligations can be met. Cash transfers between accounts are performed as per board approval.

District Administrator is authorized to transact wire transfers from District bank accounts. All Wire Transfers require Dual Custody Verification and Board Approval.

Financial Statements

Policy

The District's policy is to prepare accurate financial statements in accordance with generally accepted accounting principles and distribute them in the monthly board packet.

The Standard Financial Statements of the District

Preparing financial statements and communicating key financial information is a necessary and critical accounting function. Financial statements are management tools used in making decisions, in monitoring the achievement of financial objectives, and as a standard method for providing information to interested parties external to the organization. Financial statements may reflect year-to-year historical comparisons or current budget to actual comparisons.

The basic financial statements of the District that are maintained on an organization-wide basis are:

- Balance Sheet
- Profit & Loss Detail
- Checks Over \$1K
- First Bank Visa
- Profit & Loss Budget vs. Monthly Budget
- Profit & Loss Overview vs. Actual +/- Year-to-Date
- Money Market Register
- Donations

Review and Distribution of Financial Statements

Monthly and annual financial statements and supporting documentation shall be reviewed by the District Administrator and the Board Treasurer, and a complete set of financial statements shall be distributed to the Board of Directors for review and approval at its regular monthly meetings.

Financial Statement Close Process

The following procedure apply to the Financial Statement Close Process.

- All Bank accounts are reconciled through year-end.
- All invoices are enters for good and services received by year-end.
- All Journal Entries are entered.
- Preliminary financial statements are run and reviewed by the District Administrator and Board Treasurer for completeness and accuracy.
- Any needed adjustments are made.
- Final financial statements are run and the audit papers are prepared.

Audit Process for Exemption From Audit

For Districts with revenues or expenditure of at least \$100,000 but not more than \$750,000 may file for Exemption From Audit. It is the policy of the District to arrange for an Exemption of Audit of the District's financial statements to be conducted by an independent accounting firm annually, as required by the Colorado Local Government Audit Law.

The audit paperwork needed is as follows

- A list of Board Members including their tern expiration date
- A Current Year Budget
- A Backup of QuickBooks as of year end date
- Year-end Balance Sheet
- Inventory of Capital assets during the Budget year

- FPPA monthly benefit paid for 20-year service per retiree
- Copy of Certification of Tax Levies for the current year

Budgeting

Overview

Budgeting is an integral part of managing the District and is concerned with meeting organizational goals and objectives. The budget is designed and prepared to direct the efficient and prudent use of the District's financial and human resources. The budget is the board's commitment to a plan for present and future organizational activities to ensure a going concern. It provides an opportunity to examine the composition and viability of the District's programs and activities simultaneously in light of available resources. The Fire Chief and District Administrator are responsible for preparing, managing and reporting on the District's annual budget, in compliance with Title 29, Article 1, C.S.S. and direction of the Board.

General Budget Policies

The annual budget will be administered based on the following policies:

- The Fiscal Year – The fiscal year of the District is the calendar year, January 1st through December 31st. The Fire Chief and the District Administrator, along with the Budget Committee, shall prepare and submit to the District Board a recommended budget for the next fiscal year.
- Present a balanced budget to the Board – The District will pay for all expenditures with current revenues. The exceptions to this policy would be unplanned equipment purchases, operating maintenance and capital projects based on accumulated funding over the years held in the District's Money Market account. See Appendix
- District Member Programs – The District recognizes that the members are the most valuable asset of the organization and seeks to fund this resource appropriately, including adequate funding for all retirement systems, benefit packages and member incentive programs, including training.
- Cash Reserves – Cash reserves provide stability for operations and can cushion the impact to District programs during times of economic downturns. Reserves targets are established based on the type of reserve.
- TABOR – The District will comply with TABOR and hold a 3% emergency reserve that is required by TABOR.

Preparation and Adoption

It is the policy of the District to prepare a budget annually. The District selects a Budget Committee. The Fire Chief assigns responsibility for budget line item to Captains and then gathers proposed budget information, along with all Budget Request Forms, and prepares the first draft of the Operations Budget. The District Administrator provides an Administrative Budget based on historical data from the prior calendar year and current fiscal year from the financial statements.

After appropriate revisions and compilation of all the submitted budget worksheets, a draft of the District-wide budget is compiled by the Budget Committee, Fire Chief, and District Administrator and presented to the Board of Directors for discussion, revision, and comment. The final is then submitted to the Board of Directors for adoption following a duly published and posted public hearing, as required by law.

It is the policy of the District to begin the budget process in April for the following fiscal year. The Board is presented the draft for the following fiscal year the month before the statutory October 15th deadline of the current year. After necessary revisions, the final budget is presented to the Board and the public budget hearing is held in order to adopt the final budget in November prior to the statutory deadline of December 15.

- Revenue Policies – The annual process is based on the initial and final assessed value projections provided by the Larimer County Assessor.
- Expenditure Policies – Expenditure budget preparation begins with existing staff compensation including any appropriate adjustment in accordance with the adopted personnel compensation. Rate ranges and member benefit packages should be periodically reviewed with comparable communities based on population, general fund tax revenues and cost of living.
- Public Hearing & Citizen Participation – The budget process will provide an opportunity for public review and comment on the proposed budget. The District Administrator shall ensure that the statutory public hearing is noticed and conducted in accordance with the Local Budget Law.
- State and Other Requirements – The District will adopt the budget in accordance with the Local Budget Law and Board Policy and will certify the mill levy to Larimer County on or before December 15th of each year.

Monitoring Performance

It is the policy of the District to monitor its financial performance by comparing and analyzing actual results with budget amounts. This function shall be accomplished in conjunction with the monthly financial reporting process. On a monthly basis, financial reports comparing actual year-to-date revenues and expenses with budgeted year-to-date amounts shall be produced by the District Administrator and distributed to the Board of Directors.

Budget Modification/Amendment

Supplemental Budgets – Supplemental budgets are required in the event that the District receives or makes revenues, appropriation, and/or expenditures that were unanticipated at the time the annual budget was approved, and that will increase the total amount of any fund's revenues, appropriations, and/or expenditures by at least \$50K.

Board approval of any supplemental budget is subject to the same notice and public hearing requirements as approval of the initial annual budget.

ADDITIONAL POLICIES AND APPENDIX

POLICIES:

Operating Policy - Disposition of Surplus Property

APPENDIX:

- A - Annual Transfers as Approved by Board**
- B - Approved Capital Equipment Plan/Facilities Plan**
- C - Budget Request Forms**
- D - Disposition of Surplus Property**

STAFF REPORT

Assistant Chief Credit Cards

Date 2.1.2025

Submitted by Chief Dan Knox

Needs Statement

We would like the board to approve issuing each Assistant Chief a credit card with a \$500 limit.

Background

In previous years, Assistant Chiefs had credit cards. With the multiple changes in Chiefs and Assistant Chiefs, I believe that went away. I would like to issue the Assistant Chiefs each with a credit card with a \$500 limit so they can purchase things for the department when Ashley or I are not available and it cannot be purchased on account. For example, we have been on fires or calls when we have needed to go get extra fuel, tools, water or food, or if we need to pick up a part or tool that was ordered, but cannot be paid for on account. If I am at work or not available to go get it, they could get the necessary items during an emergency or also be able to pick up items on their way home from work. Their cards would each have a limit of \$500, and still be under our total limit of \$5000. They would be responsible for turning receipts into the District Admin, and would be monitored by the Chief.

Options

1. Continue with the way it currently is, only District Admin, 1 board member and the Chief have a card
2. Approve credit cards for the Assistant Chiefs with a \$500 limit each.

Recommendation

I recommend option 2, as it will help the department get needed things during calls or emergencies when I am not available, and it will help me so I don't have to make runs to town to pick up ordered things.

Fiscal Impact

None, as it will still be under the \$5000 total credit card limit for the department.

Comments

None

CWPPIT COORDINATOR'S REPORT

Glacier View Fire Protection District
Community Wildfire Protection Plan Implementation Team
CWPP IT March Monthly Report to the GVFPD Board

March 5, 2025

The Mitigation Volunteers are currently planning to continue work on Montcalm and Bald Mountain Roads. Their operations will be limited to days when there is not snow on the ground. There was no activity for the past month.

The Mitigation Volunteers are working with the Glacier View Meadows HOA Board to answer whether Mitigation Volunteers can remove or limb up trees in ditches along GVM roads without property owner permission. The MV have been asking permission up until now. The question is if it is a requirement, and how far from the road edge is covered.

Ted Sammond is working with the Ember Alliance to create a S212 Sawyer Certification Class. The Ember Alliance plans to apply for a Larimer County Office of Emergency Management grant to pay for the four day course for ten trainees. Four of those trainees plan to be from GVFPD, the others from surrounding fire districts.

Our team of applicants was awarded \$9,696,438 for the Community Wildfire Defense Grant (CWDG). The draft of the grant contract is still being worked. A full team meeting was held with LC Office of Emergency Management, Coalition of the Poudre River Watershed, and the four districts on February 27 to continue discussions on how to implement the grant. First action will be on evacuation routes and expanding road firebreaks. A list of road priorities and maps were sent from GVFPD to Josh Roberts of LC OEM and Daniel Bowker of CPRW. Another meeting is scheduled for March 24 at 10:00. GVFPD will host this meeting. Tom Hausfeld, Henry Hudson and Ted Sammond plan to attend.

Tom Hausfeld talked to Meg Fosha in the Colorado Governor's Office about the benefits of the CWDG grant, to advocate with the Federal Government about continuing funding. The current status of the funding is unknown.

The CWPP IT has now completed 38 Wildfire Assessments, same as last month. 23 more are pending. Assessments cannot be performed with snow on the ground, so progress through the winter will be limited. Ambassadors will continue to contact property owners to schedule and complete the requested assessments. Property owners that have had assessments have been sent an email asking them to be recruited to be Wildfire Ambassadors. Five new ambassador candidates (one more than last month!) have confirmed interest in joining. Four are from GVFPD, one from Poudre Canyon FPD. A new training class of four sessions is planned to begin March 12 at the firehouse. We are using three zoom training classes through Fire Adapted Colorado.

Pictures for photo ID's of the CWPP IT Members were taken and are being printed.

Saturday, June 7, 2025 is now the date for our annual Firewise event. It was pulled forward to allow the Evacuation Drill to occur on June 21. Paul Burek is the CWPP IT Chair for Firewise.

Diana Reeves is contacting local businesses for donations. Ted Sammond is applying for a Larimer County Grant to pay for \$500 of the cost of Firewise.

We are also planning an Evacuation Drill with the Larimer County Office of Emergency Management. A date of June 21 has been selected. We were disappointed that the Livermore Community Hall will not be available as a ready station to receive "evacuees". Other locations are being investigated. Post wildfire assistance groups will provide information on their services. A map of the GVFPD residents to be contacted has been generated. Only Glacier View Meadows residents will be involved for this first evacuation drill.

Tom Hausfeld
CWPP IT Coordinator

END OF MARCH BOARD PACKET PART 1