Adams and Jefferson County Hazardous Response Authority FIELD OPERATING GUIDELINES

ORGANIZATION

F.O.G. #: 205 CATEGORY: Contribution to the Expenses

DATE: October 19, 2018 **PAGES:** 1

I. Purpose:

A. To define the system for contribution to AJCHRA expenses.

II. Guideline:

- A. Annual Contribution Formula: Annual contributions of the Jefferson County Hazardous Substance Response Authority shall be determined on the basis of the formula set forth in the Jefferson County Hazardous Substance Response Authority IGA. Annual contributions of the Adams County Mutual Aid Trust are to be determined on the basis of funding as provided in the IGA establishing the Adams County Mutual Aid Trust. Prior to the establishment of Broomfield County, the City of Broomfield was included in the Jefferson County Hazardous Substance Response Authority Annual. The contribution of Broomfield County is to be determined using the established formula within the Jefferson County Hazardous Substance Response Authority IGA. Broomfield County is represented through North Metro Fire Rescue District.
- B. BOOKS AND RECORDS: The Authority shall provide for the keeping of accurate and correct books of account on an accrual basis in accordance with GAAP showing in detail the capital costs, costs of special services, maintenance and operating costs, and all financial transactions of the Authority.
 - 1. AUDIT: The Board shall provide for the auditing of all books and accounts and other financial records of the Authority on an annual basis by an independent Certified Pubic Accountant selected by the Board.
- C. BUDGET: Each year, the Board shall prepare a budget and submit said budget to the Jefferson County Hazardous Response Authority, the City and County of Broomfield via North Metro Fire District and the Adams County Mutual Aid Trust of the anticipated contribution for the next year including any proposed changes in the level of service. Said proposed budget shall be submitted no later than July 1 of each year.
 - 1. The Board will work to establish a capital improvement fund with surplus revenues generated by the yearly operation of the program and other funds as available.
 - 2. The Board will work to establish a contingency fund. When possible, this fund may be 10% of the preceding year's actual expenditures, or \$5,000.00, whichever is greater. The monies for said fund would be generated from the reimbursement received from responding to hazardous materials incidents within the response areas or funds not obligated from the previous budget year. Said contingency funds shall be utilized to defray the costs of unanticipated operating expenses.