



UNIFIED FIRE SERVICE AREA AGENDA

April 16, 2019 8:30 a.m.

(or immediately following the UFA Board meeting, if after 8:30 a.m.)

NOTICE IS HEREBY GIVEN THAT THE UNIFIED FIRE SERVICE AREA BOARD OF TRUSTEES SHALL ASSEMBLE FOR A MEETING AT UFA EOC LOCATED AT 3380 SOUTH 900 WEST, SALT LAKE CITY, UT 84119

1. Call to Order – Chair Silvestrini
2. Public Comment
Please limit comments to three minutes each
3. Approval of Minutes – Chair Silvestrini
 - a. March 19, 2019
4. Consider and Approve Resolution No. 04-2019A Adopting UFSA Board Members, Management, and Meetings Policy – Legal Counsel Anderson
5. Consider and Approve Resolution No. 04-2019B Adopting UFSA Tax and Disclosure Compliance Policy – Legal Counsel Anderson
6. Quarterly Financial Report – CFO Tony Hill
7. Request Use of Office Space at Station 108 for Brighton Town – Chief Petersen
8. Selection of Engineering Consultants Firm for Seismic Evaluation – AC Watson
9. Review What UFA's FY19/20 Member Fee Increase Means to UFSA – CFO Hill
10. Possible Closed Session
The Unified Fire Service Area may temporarily recess the meeting to convene in a closed session to discuss the character, professional competence, or physical or mental health of an individual, pending or reasonable imminent litigation, and the purchase, exchange, or lease of real property, as provided by Utah Code Annotated §52-4-205 or for attorney-client matters that are privileged pursuant to Utah Code § 78B-1-137, and for other lawful purposes that satisfy the pertinent requirements of the Utah Open and Public Meetings Act.

Re-Opening the Meeting

11. Adjournment – Chair Silvestrini

**The next Board meeting will be held on May 21, 2019 at 8:30 a.m. at
UFA EOC located at 3380 South 900 West, Salt Lake City, UT 84119**

THE PUBLIC IS INVITED TO PARTICIPATE IN ALL UFSA MEETINGS.

In accordance with the Americans with Disabilities Act, UFSA will make reasonable accommodation for participation in the meetings. Please call the clerk at least three working days prior to the meeting at 801-743-7213. Motions relating to any of the foregoing, including final action, may be taken at the meeting. This meeting may be held telephonically/electronically to allow a member of the UFSA Board to participate. This agenda is subject to change with a minimum 24-hour notice.

CERTIFICATE OF POSTING

The undersigned, does hereby certify that the above agenda notice was posted on this 15th day of April 2019 on the UFSA bulletin boards, the UFSA website <http://unifiedfireservicearea.com>, posted on the Utah State Public Notice website <http://www.utah.gov/pmn/index.html> and was emailed to at least one newspaper of general circulation with the jurisdiction of the public body.

Cynthia Young, UFSA Board Clerk

UNIFIED FIRE SERVICE AREA
Meeting Minutes
9:05 a.m.

Board Members Present

Mayor Kristie Overson
Mayor Jeff Silvestrini
Councilmember Allan Perry
Councilmember Kathleen Bailey
Mayor Robert Hale

Councilmember Sheldon Stewart
Mayor Tom Westmoreland
Surveyor Reid Demman
Councilmember Nicole Martin
Councilmember Gary Bowen

Board Members Absent

Councilmember Richard Snelgrove
Councilmember Eric Ferguson

Councilmember Kelly Bush

Staff

Chief Dan Petersen
Tony Hill, UFA CFO
Cyndee Young, UFA Clerk

Michelle Roper, UFA Deputy Clerk
Ifo Pili, UFA District Administrator
Rachel Anderson, UFA Legal Counsel

Guests

Assistant Chief Mike Watson
Assistant Chief Stephen Higgs
Battalion Chief Brian Anderton
Division Chief Zach Robinson
Fire Marshal Brad Larson

Jarin Blackham, UFA IT Director
Nile Eason, DOC
Steve Quinn
Steve Schmidt
Talsan Schulzke, UFA Strategic Data Manager

.....
Chair Jeff Silvestrini Presided
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Called to Order

Chair Silvestrini called the meeting to order at 9:05 a.m. Quorum present.

Public Comment

None.

Approval of Minutes

Councilmember Stewart moved to approve the minutes from the February 19, 2019 UFA Board Meeting as submitted.
Councilmember Martin seconded the motion.
All voted in favor.

Consider the Addition of Station 251 (Eagle Mountain) to the Station Replacement Plan – AC Watson/Division Chief Robinson

The original station had numerous issues such as flooding, mold, and inadequate living quarters, the crews are currently in a modular building shared with a utility company.

Councilmember Martin moved to add Station 251 to the station replacement plan as proposed.

Mayor Hale seconded the motion.

All voted in favor.

Consider Resolution 03-2019A Approving Second Amendment to Interlocal Agreement between Riverton Redevelopment Agency and Unified Fire Service Area – Councilmember Stewart

In light of the recent Millcreek and Eagle Mountain CDA granting of 80%, Councilmember Stewart requested a change to their increment from 75% to 80%.

Councilmember Martin moved to approve Resolution 03-2019A approving the second amendment to Interlocal Agreement between Riverton Redevelopment Agency and Unified Fire Service Area.

Mayor Westmoreland seconded the motion.

All voted in favor.

Finance Informational Items – CFO Hill

a. New Bond Counsel

Have contracted with Gilmore & Bell for the next three years.

Recently worked through the current Tax Revenue Anticipation and will continue with future notes and bonds.

b. New Financial Auditors

Selected Piercy Bowler Taylor & Kern out of the five bids received. This is a standard five year agreement, Finance believes that a new set of eyes periodically is healthy for our organization.

The entrance conference takes place next week where they will begin immediately working on the 2018 Audit.

c. Final TRAN Information

Closed on March 6, 2019 for \$25,000,000 of the authorized \$26,000,000 for a year. Bank of Utah offered an interest rate of 2.27%.

Closed Session

None.

Motion to Adjourn

Councilmember Martin moved to adjourn the March 19, 2019 UFSA Board Meeting.

Councilmember Stewart seconded the motion.

All voted in favor.



UNIFIED FIRE SERVICE AREA

To: UFSA Board of Trustees
From: Rachel Anderson, UFSA Legal Counsel
Date: April 9, 2019
Re: UFSA Policies and Procedures Update

At the August 2018 UFSA Board Meeting, the Board of Trustees gave me direction to proceed with a review of the District's Policies and Procedures and to begin to revise these policies. The purpose is to cleanup, simplify, and update the policies. I have focused on combining related policies that were previously split-out into separate policies, deleting unneeded policies, and trimming down policies to avoid unnecessarily restating what is already in Utah Code or other policies. The Board has already adopted new UFSA Bylaws and a new Purchasing Policy.

This month I present two new updated policies for your review. The first is *Chapter 1, Board Members, Management, and Meetings*. This policy attempts to supplement what is already delineated in the Bylaws and in Utah Code. It should replace three of the old policies: UFSA Board Rules of Procedures, Approval of Meeting Minutes, and Meeting Agendas.

The second is *Chapter 8, Tax and Disclosure Compliance Policy*. UFSA's Bond Counsel, Gilmore & Bell, requested that we adopt this policy, which is required for the District to be able to issue bonds. The UFSA already had a similar policy in place, the Tax-Exempt Governmental Bonds policy, but we have opted to adopt this newer version in order to be up to date with the latest tax code.

For your reference, the chart on the following page lists the old policies on the left. On the right is the list of policies which are planned for the update.

OLD POLICIES	PROPOSED NEW POLICY STRUCTURE [<i>Bold/Italicized Items Have Been Completed</i>] [Underlined items are being presented today]
VI Ch1 Sect 1 UFSA Board Ethics Policy VI Ch1 Sect 1 Board Oath of Office Policy VI Ch1 Sect 1 UFSA Board Rules of Procedures VI Ch1 Sect 2 UFSA Implementation Procedure VI Ch1 Sect 4 Electronic Meetings VI Ch1 Sect 5 Approval of Meeting Minutes VI Ch1 Sect 6 Meeting Agendas VI Ch2 Sect 1 UFSA ADA Policy VI Ch2 Sect 3 Records Management VI Ch2 Sect 4 Facility Use & management VI Ch3 Sect 3160 Nepotism VI Ch4 Financial Sect1 Management of public funds VI Ch4 Financial Sect2 Authorization & processing of certain payments VI Ch4 Financial Sect3 Capital project planning guidelines VI Ch4 Financial Sect4 Full cost recovery VI Ch4 financial Sect6 UFSA Gift policy VI Ch4 Financial Sect7 Purchasing of services, supplies, equipment VI Ch4 Financial Sect8 Fund balance reporting VI Ch4 Sect9 Tax-exempt governmental bonds	<i>Bylaws</i> <u>Chapter 1 Board Members, Management, and Meetings</u> Chapter 2 Records Management Chapter 3 Ethics <i>Chapter 4 Purchasing</i> Chapter 5 Facility Use and Management Chapter 6 Management of Public Funds and Property Chapter 7 Capital Projects <u>Chapter 8 Tax and Disclosure Compliance</u>

UNIFIED FIRE SERVICE AREA

RESOLUTION 04-2019A

**ADOPTING
UFSA BOARD MEMBERS, MANAGEMENT, AND MEETINGS POLICY**

WHEREAS, the Unified Fire Service Area (the “Service Area”) has begun a process of reviewing and revising all of its policies and procedures; and

WHEREAS, the Service Area desires to adopt the Board Members, Management, and Meetings Policy attached hereto as Exhibit “A”.

NOW, THEREFORE, be it resolved by the Board of Trustees of the Unified Fire Service Area as follows:

1. That the District adopt the Board Members, Management, and Meetings Policy attached as Exhibit “A.”
2. That any prior Policies relating to the same subject, including the Board Rules of Procedures Policy, Approval of Meeting Minutes Policy, and Meeting Agendas Policy, or other enactment of the District in conflict with the above paragraph be and hereby is repealed.
3. That this Resolution shall take effect immediately upon its passage, with the new Board Members, Management, and Meetings Policy stated in paragraph 1 to be effective immediately.

Passed and approved by the Board of Trustees of the Unified Fire Service Area this 16th day of April, 2019.

UNIFIED FIRE SERVICE AREA

Jeff Silvestrini, Chair

ATTEST:

Cynthia Young, Clerk

Exhibit "A"
Copy of Board Members, Management, and Meetings Policy

UNIFIED FIRE SERVICE AREA POLICIES AND PROCEDURES

Chapter 1 – Board Members, Management, and Meetings

I. BACKGROUND

- A. **Policy:** This shall be known as the Unified Fire Service Area (the “UFSA”) Board Members, Management, and Meetings Policy (the “Policy”).

II. BOARD OF TRUSTEES

- A. **Application of Utah Code:** The UFSA is governed by a Board of Trustees (the “Board”), as authorized by Utah Code Ann. § 17B-2a-905. The Board is composed of the number of Board members required by Utah Code Ann. § 17B-2a-905(2), as that section may be amended from time to time, and are appointed by the county or municipality which they represent. In short, current law as of the time of the adoption of this policy dictates that each municipality that is a member of UFSA is entitled to appoint one member to the Board, and Salt Lake County is entitled to appoint up to three members to the Board. Appointed board members must be elected officials from the appointing county or municipality. Board members must also satisfy the eligibility requirements specified in Utah Code Ann. § 17B-1-302. Board must take an oath of office as required by Utah Code and UFSA Bylaws at the beginning of each term of office.
- B. **Chair and Vice Chair:** On an annual basis, at its first regular meeting in January, the Board shall, by a majority vote, select one of its members as a Chair and one of its members as a Vice Chair. The Vice Chair shall act as the Chair in the event that the Chair is unable to serve. Historically, the Chair and Vice Chair have served for two-year terms, but no specific term is adopted, and consecutive terms are allowed, at the discretion of the Board. The Chair and the Vice Chair shall perform the duties set forth in the UFSA Bylaws. Furthermore, it is expected that the Chair, and the Vice Chair in the Chair’s absence, shall play in active role in UFSA affairs, and shall be responsible not only for conducting all meetings, but for preparing (or assisting in the preparation of) the agendas for all meetings, satisfying the needs of the Board between meetings, including the providing of assistance and the gathering of information for the Board, and performing of other duties assigned by the Board.
- C. **Conflict of Interest:** Board members shall disclose actual or potential conflicts of interest between their duties as Board members and their personal interest pursuant to the requirements of the Utah Public Officers’ and Employees’ Ethics Act, Title 67, Chapter 16 of the Utah Code. To the extent allowed by law, a Board member who complies with the conflict of interest provisions may, in his or her sole and absolute discretion, vote on the matter which is the subject of the

UNIFIED FIRE SERVICE AREA POLICIES AND PROCEDURES

Chapter 1 – Board Members, Management, and Meetings

actual or potential conflict of interest, abstain from voting or participating in the discussion, or leave the meeting during discussion and/or voting.

III. BOARD MEMBER REMUNERATION

- A. **Compensation and Employment:** Board members shall not be either full- or part-time employees of UFSA or the Unified Fire Authority and shall receive no compensation from UFSA, except as otherwise set forth herein.
- B. **Per Diem Compensation at Board Discretion:** Historically, Board members have not received compensation for meetings or activities. Any compensation hereunder shall be given on a case-by-case basis, at the Board's sole discretion, and in compliance with Utah Code Ann. § 17B-1-307(2). In addition, the UFSA may reimburse the Board members for actual and necessary traveling and other expenses incurred in the performance of their duties as provided in Utah Code Ann. § 17B-1-307(2) and § 11-55-103.

IV. DISTRICT AMINISTRATOR

- A. **Employment of a District Administrator:** The Board, by a majority vote of a quorum of its members, shall engage by independent contract a part-time District Administrator, who shall be responsible for the day-to-day operations of the UFSA. The District Administrator shall be appointed solely on the basis of ability, integrity, and prior experience relating to the duties of the office, including but not limited to, abilities of public administration and leadership; and shall possess managerial capabilities as in the opinion of the Board befit him or her to provide professional direction to the UFSA. The terms of the contract signed between the District Administrator and the UFSA shall govern the terms of any such contract.
- B. **Powers and Duties:** The District Administrator shall have the authority and shall perform the duties set forth in the UFSA Bylaws. More specifically, the District Administrator shall possess the following powers and duties and shall meet the following expectations of the Board. The District Administrator shall:
 - 1. attend all meetings of the Board, agenda-setting meetings, assigned committee meetings, and take part in its discussions and deliberations;
 - 2. attend other various meetings as requested by the Board or relevant Unified Fire Authority ("UFA") staff members;

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3. supervise the preparation, negotiation, and operation of the main interlocal agreement for services with the Unified Fire Authority in consultation with the UFSA's attorney;
4. carry out the policies and programs established by the Board;
5. recommend to the Board for adoption such measures as he or she deems necessary or expedient;
6. assist and/or review the work of assigned UFA staff in preparing detailed quarterly financial reports showing the financial position and operations of the UFSA for that quarter and the year-to-date status;
7. assist and/or review the work of assigned UFA staff in preparing a financial estimate of the annual budget and in advising the Board of the financial conditions and needs of the UFSA;
8. assist and/or review all other work of UFA staff who have been delegated duties and functions applicable to UFSA;
9. perform the duties and functions and have the responsibilities which customarily repose with an administrator who has primary responsibility for the day-to-day conduct of the affairs of a corporation or governmental entity such as the UFSA and shall have such additional power and authority and such additional responsibilities as may be delegated by the Board;
10. examine all proposed contracts to which the UFSA may be a party; and
11. execute such contracts as are necessary for the good order and functioning of the UFSA, provided the expenditures pursuant to such contracts are within the appropriations contained within the appropriate budget, as adopted by the Board.

V. CLERK AND TREASURER

- A. **Duties and Expectations:** In compliance with Utah Code, the Board shall appoint a Clerk and a Treasurer in accordance with the terms set forth in the UFSA Bylaws to fulfill those duties required of a Clerk and Treasurer in Title 17B of the Utah Code. Only to the extent allowed by law, the Board may appoint deputy Clerks or Treasurers, and may otherwise delegate portions of the Clerk and

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Chapter 1 – Board Members, Management, and Meetings

Treasurer duties to other individuals. It is the practice of the UFSA to appoint employees of the Unified Fire Authority to the positions of Clerk and Treasurer, and the extend of those roles and the compensation of such individuals may be spelled out further in an interlocal agreement entered between the UFSA and the Unified Fire Authority. The Clerk and Treasurer shall report to the Board and shall be supervised in their duties by the District Administrator.

VI. BOARD MEETINGS

- A. **Compliance with Code and Bylaws:** All Board meetings shall be conducted in compliance with Utah Code and UFSA Bylaws, including, specifically, the Open and Public Meetings Act. Likewise, minutes of all Board meeting shall be taken, approved, recorded, and made available to the public in compliance with Utah Code.
- B. **Rules of Order:** The Board Chair or Vice Chair, in the absence of the Chair, will conduct and preside over Board meetings, and will be responsible for moving the agenda along and maintaining order. The Chair shall recognize any Board member requesting to speak, debate, make a motion, or for any reason. All Board decisions shall be made by motion, a second, discussion, and a voice vote of the Board Members. Roll call voting will be used when required by law, or at the discretion of the Board Chair.
- C. **Public Participation:** Time for public comment may, in the discretion of the Chair, be allowed at any meeting of the Board. Each speaker should be asked to state his or her name and address before directing comments to the Board. The public comment portion of a meeting is not a question and answer session. Rather, it is intended to enable the Board to receive testimony and input from the public. Any member of the public who has questions regarding any aspect of the UFSA's operations is encouraged to meet with the District Administrator or an appropriate staff member outside of the meeting. The Chair shall have discretion in allotting time to each speaker according to the circumstances including, for instance, the number of people desiring to speak and the amount of business to be conducted by the Board. It is the intent that public comments generally be directed to the Board only during the public comment portion of the agenda, if there is one, or during a public hearing. Nevertheless, the Chair may, in the Chair's discretion, direct questions to experts in attendance and may allow brief public comment during the discussion of a specific agenda item.
- D. **Expulsion from a Meeting:** The right to attend and observe a public meeting does not include the right to otherwise participate in that meeting unless it is a

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public hearing. Public participation in UFSA Board meetings is a privilege granted by the Board in the interest of open government, but is not a right. Any person who willfully disrupts a Board meeting to the extent that the orderly conduct of the meeting is seriously compromised may be removed from the meeting. Should the person refuse to leave the meeting when asked to do so by the Board Member chairing the meeting, security personnel or law enforcement officials may be called to remove the person.

VII. COMMITTEES

- A. **Establishment:** The Board may establish committees, as it deems appropriate. Such committee meetings may be held at any time for the purpose of study, discussion, investigation, or inquiries, workshops, training, or presentations by or responses from citizens or other interested persons or groups. No official action may be taken in committee meetings other than the adoption of nonbinding recommendations to the Board.
- B. **Formalities:** Committee meetings need not comply with the Open and Public Meetings Act (including posting of an agenda, recording, and minute taking) if a quorum of the Board will not be present.

4847-1506-5223, v. 1

UNIFIED FIRE SERVICE AREA

RESOLUTION 04-2019B

**ADOPTING
UFSA TAX AND DISCLOSURE COMPLIANCE POLICY**

WHEREAS, the Unified Fire Service Area (the "Service Area") has begun a process of reviewing and revising all of its policies and procedures; and

WHEREAS, the Service Area desires to adopt the Tax and Disclosure Compliance Policy attached hereto as Exhibit "A".

NOW, THEREFORE, be it resolved by the Board of Trustees of the Unified Fire Service Area as follows:

1. That the District adopt the Tax and Disclosure Compliance Policy attached as Exhibit "A."
2. That any prior Policies relating to the same subject, including the Tax-Exempt Governmental Bonds Policy, or other enactment of the District in conflict with the above paragraph be and hereby is repealed.
3. That this Resolution shall take effect immediately upon its passage, with the new Tax and Disclosure Compliance Policy stated in paragraph 1 to be effective immediately.

Passed and approved by the Board of Trustees of the Unified Fire Service Area this 16th day of April, 2019.

UNIFIED FIRE SERVICE AREA

Jeff Silvestrini, Chair

ATTEST:

Cynthia Young, Clerk

Exhibit "A"
Copy of Tax and Disclosure Compliance Policy

<p style="text-align: center;">UNIFIED FIRE SERVICE AREA POLICIES AND PROCEDURES</p>
<p style="text-align: center;">Chapter 8 – Tax and Disclosure Compliance Policy</p>

ARTICLE I

DEFINITIONS

Section 1.1. Definitions. Capitalized words and terms used in this Compliance Procedure have the following meanings:

“Annual Compliance Checklist” means a questionnaire and/or checklist described in **Section 6.1** hereof that is completed each year for the Tax-Exempt Bonds.

“Annual Continuing Disclosure Compliance Checklist” means the checklist attached as **Exhibit B**.

“Annual Report” means the information, consisting of annual financial information and operating data, required by the Continuing Disclosure Undertaking to be filed annually on EMMA.

“Bond Compliance Officer” means the Issuer’s Chief Financial Officer or, if the position of Chief Financial Officer is vacant, the person filling the responsibilities of the Chief Financial Officer for the Issuer.

“Bonds” means Disclosure Bonds and Tax-Exempt Bonds.

“Bond Counsel” means a law firm selected by the Issuer to provide a legal opinion regarding the tax status of interest on the Tax-Exempt Bonds as of the issue date or the law firm selected to advise the Issuer on matters referenced in this Compliance Procedure.

“Bond Restricted Funds” means the funds, accounts, and investments that are subject to arbitrage rebate and/or yield restriction rules that have been identified in the Tax Compliance Agreement for the Tax-Exempt Bonds.

“Bond Transcript” means the “transcript of proceedings” or other similarly titled set of transaction documents assembled by Bond Counsel following the issuance of the Tax-Exempt Bonds.

“Code” means the Internal Revenue Code of 1986, as amended.

“Compliance Procedure” means this Tax and Disclosure Compliance Procedure.

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“Continuing Disclosure Compliance File” means documents and records which may consist of paper and electronic medium, maintained for the Disclosure Bonds, consisting of the following:

- (a) List of Disclosure Bonds;
- (b) Description of the deadline applicable to each Annual Report;
- (c) Description of the financial information and operating data required to be included in each Annual Report;
- (d) List of events requiring an Event Notice under the Continuing Disclosure Undertaking for each series of Disclosure Bonds; and
- (e) Information about the Issuer’s compliance during the prior five years with the Continuing Disclosure Undertaking then in effect.

“Continuing Disclosure Undertaking” means the Continuing Disclosure Agreement(s), Continuing Disclosure Undertaking(s), Continuing Disclosure Instructions or other written certification(s) or agreement(s) entered into by the Issuer in connection with the issuance of the Disclosure Bonds for the purpose of assisting the underwriters of such Disclosure Bonds in complying with the Rule.

“Cost” or “Costs” means all costs and expenses paid for the acquisition, design, construction, equipping or improvement of a Project Facility or costs of issuing Tax-Exempt Bonds for a Project Facility.

“Disclosure Bonds” means any outstanding bond, note, installment sale agreement, lease or certificate in connection with the issuance of which the Issuer entered into or enters into a Continuing Disclosure Undertaking. A list of all Disclosure Bonds outstanding and subject to this Compliance Procedure as of March 19, 2019, is included on **Exhibit A**.

“EMMA” means the Electronic Municipal Market Access system for municipal securities disclosures established and maintained by the MSRB, which can be accessed at www.emma.msrb.org, or any successor system designated as the means through which municipal securities disclosures are submitted to the MSRB.

“Event Notice” means notice of the occurrence of an event for which notice is required by the Continuing Disclosure Undertaking to be filed on EMMA.

“Final Written Allocation” means the Final Written Allocation of Tax-Exempt Bond proceeds prepared pursuant to **Section 5.4** of this Compliance Procedure.

“Financed Assets” means that part of a Project Facility treated as financed with Tax-Exempt Bond proceeds as reflected in a Final Written Allocation or, if no Final Written

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Chapter 8 – Tax and Disclosure Compliance Policy

Allocation was prepared, the accounting records of the Issuer and the Tax Compliance Agreement for the Tax-Exempt Bonds.

“Governing Body” means the Board of Trustees of the Issuer.

“Intent Resolution” means a resolution of the Issuer stating (1) the intent of the Issuer to finance all or a portion of the Project Facility, (2) the expected maximum size of the financing and (3) the intent of the Issuer to reimburse Costs of the Project Facility paid by the Issuer from proceeds of the Tax-Exempt Bonds.

“IRS” means the Internal Revenue Service.

“Issuer” means the Unified Fire Service Area.

“MSRB” means the Municipal Securities Rulemaking Board, or any successor repository designated as such by the Securities and Exchange Commission in accordance with the Rule.

“Placed In Service” means that date (as determined by the Bond Compliance Officer) when the Project Facility is substantially complete and in operation at substantially its design level.

“Primary Disclosure Document” means any official statement or offering document relating to an offering or remarketing of Disclosure Bonds by or on behalf of the Issuer after the date of this Procedure.

“Project Facility” means one or more facilities or capital projects, including land, building, equipment, or other property, financed in whole or in part with proceeds of an issue of Tax-Exempt Bonds and other sources of funds, if any, pursuant to the same plan of finance.

“Rebate Analyst” means the rebate analyst for the Tax-Exempt Bonds selected pursuant to the Tax Compliance Agreement.

“Regulations” means all regulations issued by the U.S. Treasury Department to implement the provisions of Code §§ 103 and 141 through 150 and applicable to tax-exempt obligations.

“Rule” means Rule 15c2-12 adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended.

“Tax Compliance Agreement” means the Federal Tax Certificate, Tax Compliance Agreement, Arbitrage Agreement, or other written certification or agreement of the Issuer

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setting out representations and covenants for satisfying the post-issuance tax compliance requirements for the Tax-Exempt Bonds.

“Tax-Exempt Bonds” means any bond, note, installment sale agreement, lease or certificate intended to be a debt obligation of the Issuer or another political subdivision or government instrumentality, the proceeds of which are to be loaned or otherwise made available to the Issuer, and the interest on which is excludable from gross income for federal income tax purposes. A list of all Tax-Exempt Bonds outstanding and subject to this Compliance Procedure as of March 19, 2019, is included on **Exhibit A**.

“Tax-Exempt Bond File” means documents and records which may consist of paper and electronic medium, maintained for the Tax-Exempt Bonds. Each Tax-Exempt Bond File will include the following information if applicable:

- (a) Intent Resolution.
- (b) Bond Transcript.
- (c) Final Written Allocation and/or all available accounting records related to the Project Facility showing expenditures allocated to the proceeds of the Tax-Exempt Bonds and expenditures (if any) allocated to other sources of funds.
- (d) All rebate and yield reduction payment calculations performed by the Rebate Analyst and all investment records provided to the Rebate Analyst for purposes of preparing the calculations.
- (e) Forms 8038-T together with proof of filing and payment of rebate.
- (f) Investment agreement bid documents (unless included in the Bond Transcript) including:
 - (1) bid solicitation, bid responses, certificate of broker;
 - (2) written summary of reasons for deviations from the terms of the solicitation that are incorporated into the investment agreement; and
 - (3) copies of the investment agreement and any amendments.
- (g) Any item required to be maintained by the terms of the Tax Compliance Agreement involving the use of the Project Facility or expenditures related to tax compliance for the Tax-Exempt Bonds.
- (h) Any opinion of Bond Counsel regarding the Tax-Exempt Bonds not included in the Bond Transcript.
- (i) Amendments, modifications or substitute agreements to any agreement contained in the Bond Transcript.
- (j) Any correspondence with the IRS relating to the Tax-Exempt Bonds including all correspondence relating to an audit by the IRS of the Tax-

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Exempt Bonds or any proceedings under the Tax-Exempt Bonds Voluntary Closing Agreement Program (VCAP).

- (k) Any available questionnaires or correspondence substantiating the use of the Project Facility in accordance with the terms of the Tax Compliance Agreement for the Tax-Exempt Bonds.
- (l) For refunding bond issues, the Tax-Exempt Bond File for the refunded Tax-Exempt Bonds.

ARTICLE II

PURPOSE AND SCOPE

Section 2.1. Purpose of Compliance Procedure.

(a) Issuer's Use of Tax-Exempt Bonds. The Issuer uses Tax-Exempt Bonds to fund Costs of a Project Facility. The Issuer understands that in exchange for the right to issue Tax-Exempt Bonds at favorable interest rates and terms, the Code and Regulations impose ongoing requirements related to the proceeds of the Tax-Exempt Bonds and the Project Facility financed by the Tax-Exempt Bonds. These requirements focus on the investment, use and expenditure of proceeds of the Tax-Exempt Bonds and related funds as well as restrictions on the use of the Project Facility.

(b) IRS Recommends Separate Written Procedures. The Issuer recognizes that the IRS has stated that all issuers of Tax-Exempt Bonds should have separate written procedures regarding ongoing compliance with the federal tax requirements for Tax-Exempt Bonds.

(c) Disclosure Responsibilities. The Issuer recognizes the issuance of Disclosure Bonds involves accessing the public capital markets and involves certain obligations arising out of the federal securities laws, including entering into the Continuing Disclosure Undertaking and properly communicating with investors.

(d) Issuer Commitment. The Issuer is committed to full compliance with the federal tax and securities law requirements applicable to its outstanding and future financings. This Compliance Procedure is adopted by the Governing Body to improve and promote tax and securities law compliance and documentation.

Section 2.2. Scope of Compliance Procedure; Conflicts. This Compliance Procedure applies to all Bonds currently outstanding and all Bonds issued in the future. If the provisions of this Compliance Procedure conflict with a Tax Compliance Agreement, Continuing Disclosure Undertaking or any other specific written instructions of Bond Counsel, the terms of the Tax Compliance Agreement, Continuing Disclosure Undertaking or specific written instructions of

UNIFIED FIRE SERVICE AREA POLICIES AND PROCEDURES
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Chapter 8 – Tax and Disclosure Compliance Policy

Bond Counsel will supersede and govern in lieu of this Compliance Procedure. Any exception to this Compliance Procedure required by Bond Counsel as part of a future issue of Tax-Exempt Bonds will be incorporated in the Tax Compliance Agreement for the future issue. Any requirements imposed on the Issuer in the Tax Compliance Agreement, will be noted by the Bond Compliance Officer and incorporated into the Annual Compliance Checklist.

Section 2.3. Amendments and Publication of Compliance Procedure. This Compliance Procedure may be amended from time-to-time by the Governing Body. Copies of this Compliance Procedure and any amendments will be included in the permanent records of the Issuer.

ARTICLE III

BOND COMPLIANCE OFFICER; TRAINING

Section 3.1. Bond Compliance Officer Duties. The Bond Compliance Officer is responsible for implementing this Compliance Procedure. The Bond Compliance Officer will work with other employees that use the Project Facility to assist in implementing this Compliance Procedure. The Bond Compliance Officer will consult with Bond Counsel, legal counsel to the Issuer, accountants, tax return preparers and other outside consultants to the extent necessary to carry out the purposes of this Compliance Procedure.

Section 3.2. Training.

(a) Training Programs. When appropriate, the Bond Compliance Officer and/or other employees of the Issuer under the direction of the Bond Compliance Officer will attend training programs offered by the IRS or other industry professionals regarding Tax-Exempt Bonds that are relevant to the Issuer. When appropriate, biennially, the Bond Compliance Officer and/or other employees of the Issuer under the direction of the Bond Compliance Officer will attend training programs offered by the SEC, the MSRB, Bond Counsel, or other industry professionals regarding securities law and disclosure requirements applicable to the Issuer.

(b) Change in Bond Compliance Officer. Any time an individual acting as the Bond Compliance Officer passes the responsibilities for carrying out the provisions of this Compliance Procedure to another individual, the Issuer will ensure the incoming individual acting as Bond Compliance Officer is trained on how to implement the policies and procedures included in this Compliance Procedure to ensure the Issuer's continued compliance with the provisions of this Compliance Procedure and all Tax Compliance Agreements for any outstanding Tax-Exempt Bonds.

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ARTICLE IV

TAX-EXEMPT BONDS CURRENTLY OUTSTANDING

Section 4.1. Tax-Exempt Bonds Covered by Article IV Procedures. This Article IV applies to all Tax-Exempt Bonds issued prior to the date of this Compliance Procedure that are currently outstanding. These Tax-Exempt Bonds are listed on **Exhibit A**.

Section 4.2. Tax-Exempt Bond File. As soon as practical, the Bond Compliance Officer will attempt to assemble as much of the Tax-Exempt Bond File as is available for the Tax-Exempt Bonds listed on **Exhibit A**.

Section 4.3. Annual Compliance Checklists. As soon as practical following the adoption of this Compliance Procedure, the Bond Compliance Officer will work with Bond Counsel and/or legal counsel to the Issuer and cause Annual Compliance Checklists to be completed for all outstanding Tax-Exempt Bonds and will follow the procedures specified in Article VI to complete the Annual Compliance Checklists and thereafter include each completed Annual Compliance Checklist in the Tax-Exempt Bond File.

Section 4.4. Correcting Prior Deficiencies in Compliance. In the event the Bond Compliance Officer determines any deficiency in compliance with a Tax Compliance Agreement for an outstanding Tax-Exempt Bond listed on **Exhibit A**, the Bond Compliance Officer will consult with Bond Counsel and, as necessary, follow the procedures described in the Regulations or the Tax-Exempt Bonds Voluntary Closing Agreement Program (VCAP) to remediate the noncompliance. If remediation of the noncompliance requires the Issuer to submit a request under VCAP, the Bond Compliance Officer will undertake this step only after reporting the violation to the Governing Body and obtaining its approval.

ARTICLE V

COMPLIANCE PROCEDURE FOR NEW TAX-EXEMPT BOND ISSUES

Section 5.1. Application. This Article V applies to Tax-Exempt Bonds issued on or after the date of this Compliance Procedure.

Section 5.2. Prior to Issuance of Tax-Exempt Bonds.

(a) Intent Resolution. The Governing Body will authorize and approve the issuance of Tax-Exempt Bonds. Prior to or as a part of the authorizing resolution or ordinance, the Governing Body may adopt an Intent Resolution.

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(b) Directions to Bond Counsel. The Bond Compliance Officer will provide a copy of this Compliance Procedure to Bond Counsel with directions for Bond Counsel to structure the documentation and procedural steps taken prior to issuing the Tax-Exempt Bonds so that they conform to the requirements of this Compliance Procedure, except to the extent Bond Counsel determines that different procedures are required. The Bond Compliance Officer will consult with Bond Counsel so that appropriate provisions are made to fund or reimburse the Issuer's costs and expenses incurred to implement this Compliance Procedure.

(c) Tax Compliance Agreement. For each issuance of Tax-Exempt Bonds, a Tax Compliance Agreement will be signed by the Bond Compliance Officer. The Tax Compliance Agreement will (1) describe the Project Facility and the anticipated Financed Assets, (2) identify all Bond Restricted Funds and provide for arbitrage and rebate compliance, (3) for new money financings, require a Final Written Allocation, and (4) contain a form of the Annual Compliance Checklist for the Tax-Exempt Bonds. The Bond Compliance Officer will confer with Bond Counsel and the Issuer's counsel regarding the meaning and scope of each representation and covenant contained in the Tax Compliance Agreement.

(d) Preliminary Cost Allocations. For each issuance of Tax-Exempt Bonds, the Bond Compliance Officer in consultation with Bond Counsel, will prepare a preliminary cost allocation plan for the Project Facility. The preliminary cost allocation plan will identify the assets and expected costs for the Project Facility, and when necessary, will break-out the portions of Costs that are expected to be financed with proceeds of the Tax-Exempt Bonds (the "Financed Assets") and the portions, if any, expected to be financed from other sources.

(e) Tax Review with Bond Counsel. Prior to the sale of Tax-Exempt Bonds, the Bond Compliance Officer and Bond Counsel will review this Compliance Procedure together with the draft Tax Compliance Agreement to ensure that any tax compliance issues in the new financing are adequately addressed by this Compliance Procedure and/or the Tax Compliance Agreement. If Bond Counsel determines that this Compliance Procedure conflicts with the Tax Compliance Agreement, or must be supplemented to account for special issues or requirements for the Tax-Exempt Bonds, the Bond Compliance Officer will ask Bond Counsel to include the written modifications or additions in the final Tax Compliance Agreement. The Bond Compliance Officer will request Bond Counsel to prepare a form of Annual Compliance Checklist for use in monitoring the ongoing compliance requirements for the Tax-Exempt Bonds.

Section 5.3. Accounting and Recordkeeping.

(a) Accounting for New Money Projects. The Bond Compliance Officer will be responsible for accounting for the investment and allocation of proceeds of the Tax-Exempt Bonds. The Bond Compliance Officer will establish separate accounts or subaccounts to record expenditures for Costs of the Project Facility. Where appropriate, the Bond Compliance Officer

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may use accounts established as part of the Issuer's financial records for this purpose. In recording Costs for the Project Facility, the Bond Compliance Officer will ensure that the accounting system will include the following information: (1) identity of person or business paid, along with any other available narrative description of the purpose for the payment, (2) date of payment, (3) amount paid, and (4) invoice number or other identifying reference.

(b) Accounting for Refunded Bonds and Related Refunded Bond Accounts. For Tax-Exempt Bonds that are issued to refund prior Tax-Exempt Bonds, the Tax Compliance Agreement will set out special accounting and allocation procedures for the proceeds of the financing, and if necessary, proceeds of the refinanced Tax-Exempt Bonds.

(c) Tax-Exempt Bond File. The Bond Compliance Officer will be responsible for assembling and maintaining the Tax-Exempt Bond File.

Section 5.4. Final Allocation of Tax-Exempt Bond Proceeds.

(a) Preparation of Final Written Allocation; Timing. The Bond Compliance Officer is responsible for making a written allocation of proceeds of Tax-Exempt Bonds to expenditures and identifying the Financed Assets. This process will be memorialized in the Final Written Allocation. For a new money financing, the Bond Compliance Officer will commence this process as of the earliest of (1) the requisition of all Tax-Exempt Bond proceeds from any segregated Tax-Exempt Bond funded account, (2) the date the Project Facility has been substantially completed or (3) four and one-half years following the issue date of the Tax-Exempt Bonds. For Tax-Exempt Bonds issued only to refund a prior issue of Tax-Exempt Bonds, the Bond Compliance Officer will work with Bond Counsel to prepare and/or document the Final Written Allocation for the Project Facility financed by the refunded Tax-Exempt Bonds and include it in the Tax Compliance Agreement.

(b) Contents and Procedure. The Bond Compliance Officer will consult the Tax Compliance Agreement and, if necessary, contact Bond Counsel to seek advice regarding any special allocation of Tax-Exempt Bond proceeds and other money of the Issuer to the Costs of the Project Facility. If no special allocation is required or recommended, the Bond Compliance Officer will allocate Costs of the Project Facility to the proceeds of the Tax-Exempt Bonds in accordance with the Issuer's accounting records. Each Final Written Allocation will contain the following: (1) a reconciliation of the actual sources and uses to Costs of the Project Facility, (2) the percentage of the cost of the Project Facility financed with proceeds of the Tax-Exempt Bonds (sale proceeds plus any investment earnings on those sale proceeds), (3) the Project Facility's Placed in Service date, (4) the estimated economic useful life of the Project Facility, and (5) any special procedures to be followed in completing the Annual Compliance Checklist (e.g., limiting the Annual Compliance Checklist to specific areas of the Project Facility that the

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Final Written Allocation or the Tax Compliance Agreement treats as having been financed by Tax-Exempt Bonds).

(c) Finalize Annual Compliance Checklist. As part of the preparation of the Final Written Allocation, the Bond Compliance Officer will update the draft Annual Compliance Checklist contained in the relevant Tax Compliance Agreement. The Bond Compliance Officer will include reminders for all subsequent arbitrage rebate computations required for the Tax-Exempt Bonds in the Annual Compliance Checklist.

(d) Review of Final Written Allocation and Annual Compliance Checklist. Each Final Written Allocation and Annual Compliance Checklist will be reviewed by legal counsel to the Issuer or Bond Counsel for sufficiency and compliance with the Tax Compliance Agreement and this Compliance Procedure. Following the completion of the review, the Bond Compliance Officer will execute the Final Written Allocation.

ARTICLE VI

ONGOING MONITORING PROCEDURES

Section 6.1. Annual Compliance Checklist. An Annual Compliance Checklist will be completed by the Bond Compliance Officer each year following completion of the Final Written Allocation. Each Annual Compliance Checklist will be designed and completed for the purpose of identifying potential noncompliance with the terms of the Tax Compliance Agreement or this Compliance Procedure and obtaining documents (such as investment records, arbitrage calculations, or other documentation for the Project Facility) that are required to be incorporated in the Tax-Exempt Bond File. The Bond Compliance Officer will refer any responses indicating a violation of the terms of the Tax Compliance Agreement to legal counsel to the Issuer or Bond Counsel and, if recommended by counsel, will follow the procedure set out in **Section 4.4** hereof to remediate the non-compliance.

Section 6.2. Arbitrage and Rebate Compliance. The Bond Compliance Officer will monitor the investment of Bond Restricted Funds and provide investment records to the Rebate Analyst on a timely basis. The Bond Compliance Officer will follow the directions of the Rebate Analyst with respect to the preparation of and the timing of rebate or yield reduction computations.

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ARTICLE VII

DISCLOSURE

Section 7.1. Continuing Disclosure Compliance File .

(a) Compilation and Maintenance of Continuing Disclosure Compliance File. The Bond Compliance Officer shall compile and maintain the Continuing Disclosure Compliance File.

(b) Annual Review of Continuing Disclosure Compliance File. Within 120 days after the end of each fiscal year of the Issuer, the Bond Compliance Officer will complete the Annual Continuing Disclosure Compliance Checklist and update the Continuing Disclosure Compliance File as indicated by the Annual Continuing Disclosure Compliance Checklist.

(c) Remedying Noncompliance. If the Bond Compliance Officer identifies any non-compliance with the Continuing Disclosure Undertaking as a result of the annual review or otherwise, the Bond Compliance Officer shall promptly take steps to remedy the noncompliance, including by making any necessary remedial filings. In the event the Bond Compliance Officer identifies any such noncompliance, the Bond Compliance Officer shall update the Continuing Disclosure Compliance File to reflect the noncompliance in the Issuer's five-year history of compliance.

Section 7.2. Issuance of New Disclosure Bonds.

(a) Review Primary Offering Documents.

(1) The Bond Compliance Officer will review a draft of the Primary Offering Document for each new issue of Bonds. The Issuer is primarily responsible for the accuracy and completeness of the information in the Primary Offering Document relating to the Issuer. The Bond Compliance Officer will coordinate the Issuer's efforts to ensure that the information in each Primary Disclosure Document relating to the Issuer does not contain any untrue statements of a material fact or omit to state any material fact necessary to make the statements contained therein, in light of the circumstances under which they were made, not misleading. In the review and preparation of Primary Offering Documents, the Bond Compliance Officer shall consult with internal or external counsel and other appropriate officials, employees and agents of the Issuer. The Bond Compliance Officer may designate internal or external counsel or other officials, employees or agents of the Issuer, as appropriate, to assist in the preparation of each Primary Disclosure Document or portions thereof and should discuss with internal or external counsel questions relating to the material accuracy and completeness of any information included in any Primary Disclosure Document.

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(2) The Bond Compliance Officer will review any statement in a Primary Offering Document related to the Issuer's past compliance with the Continuing Disclosure Undertaking to determine whether such Primary Offering Document accurately describes such past compliance.

(b) Review Continuing Disclosure Undertakings. The Bond Compliance Officer will review each Continuing Disclosure Undertaking related to a new issuance of Disclosure Bonds. If necessary, the Bond Compliance Officer will confer with Bond Counsel or other counsel regarding the meaning and scope of each obligation contained in the Continuing Disclosure Undertaking.

(c) Update Continuing Disclosure Compliance File. As soon as practicable after the issuance of any new Disclosure Bonds, the Bond Compliance Officer will be responsible for updating the Continuing Disclosure Compliance File to reflect the issuance of such new Disclosure Bonds.

Section 7.3. Annual Report and Event Notice Filing Procedures.

(a) Annual Report Preparation and Submission. The Bond Compliance Officer will prepare or cause the preparation of the Annual Report and cause the Annual Report to be filed with the MSRB on EMMA each year before the deadline required by the Continuing Disclosure Undertaking. If the Issuer has engaged a third-party to submit the Annual Report on the Issuer's behalf, the Bond Compliance Officer will request and review confirmation that such filing has been timely made as required.

(b) Event Notice Submissions. As necessary, the Bond Compliance Officer shall coordinate with those other employees and agents of the Issuer most likely to become aware of the occurrence of a Material Event to ensure such employee or agent promptly notifies the Bond Compliance Officer upon the occurrence of a Material Event. After obtaining actual knowledge of the occurrence of any event that the Bond Compliance Officer believes may constitute an event requiring an Event Notice, the Bond Compliance Officer will consult with counsel to assist with the determination of whether to determine if an Event Notice is required under the Continuing Disclosure Undertaking. If it is determined that an Event Notice is required, the Bond Compliance Officer will cause an Event Notice to be filed on EMMA.

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EXHIBIT A

**LIST OF TAX-EXEMPT BONDS AND DISCLOSURE BONDS COVERED BY THIS COMPLIANCE
PROCEDURE**

List Tax-Exempt Bonds:

- *Local Building Authority of Unified Fire Service Area, Lease Revenue and Refunding Bonds, Series 2016*
- *Tax and Revenue Anticipation Notes, Series 2019*

List Disclosure Bonds:

- *Local Building Authority of Unified Fire Service Area, Lease Revenue and Refunding Bonds, Series 2016*

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EXHIBIT B

ANNUAL DISCLOSURE COMPLIANCE CHECKLIST

Name of Disclosure Compliance Officer: _____		
Period covered by checklist ("Annual Period"): _____		
Date: _____		
Item	Question	Response
1 New/Defeased Bonds	Were any Disclosure Bonds issued, refunded or defeased during the Annual Period?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	If answer above was "Yes," update the Continuing Disclosure Compliance File to reflect the Disclosure Bonds currently outstanding and changes, if any, to the deadline for filing or the content of information required under the Continuing Disclosure Undertaking.	
2 Annual Report Filings	During the Annual Period, was the required Annual Report filed on EMMA by the due date?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	If answer above was "No," file the required Annual Report on EMMA, if not yet filed, and any required Notice of Failure to File. In either case, update the Disclosure Compliance File to reflect the date the Annual Report was filed.	
3 Material Event Filings	During the Annual Period, did any of the following Material Events occur? <ul style="list-style-type: none"> principal and interest payment delinquencies; non-payment related defaults, if material; unscheduled draws on debt service reserves reflecting financial difficulties; unscheduled draws on credit enhancements reflecting financial difficulties; substitution of credit or liquidity providers, or their failure to perform; adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the Bonds, or other material events affecting the tax status of the Bonds; modifications to rights of bondholders, if material; bond calls, if material, and tender offers; defeasances; 	<input type="checkbox"/> Yes <input type="checkbox"/> No

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	<ul style="list-style-type: none"> • release, substitution or sale of property securing repayment of the Bonds, if material; • rating changes; • bankruptcy, insolvency, receivership or similar event of the obligated person; • the consummation of a merger, consolidation, or acquisition involving the obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and • appointment of a successor or additional trustee or the change of name of the trustee, if material 	
	<p>If answer above was "Yes," was an Event Notice filed on EMMA within 10 business days?</p> <p>If No, file an Event Notice on EMMA.</p> <p>If a Material Event occurred, update the Continuing Disclosure Compliance File to reflect the occurrence of the Material Event and the date the required notice was filed.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
4 Upcoming Annual Report	Has the Annual Report for the most recent fiscal year been prepared?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	If answer above was "No," prepare and file or cause the preparation and filing of the Annual Report for the most recent fiscal year as soon as practicable prior to the deadline.	

Unified Fire Service Area

Budget vs. Actual

70 - General Fund			
	Jan - Mar 19	Budget	%
Ordinary Income/Expense			
Income			
7031100 · Property Taxes-Salt Lake County	415,040	44,623,000	0.9%
7031110 · Property Taxes - Utah County	2,930	2,777,000	0.1%
7031100 · Property Taxes-SLCo Pass Thru	0	2,000,000	0.0%
7031200 · Fee-in-Lieu-Salt Lake County	378,583	2,370,000	16.0%
7031210 · Fee-in-Lieu - Utah County	43,415	250,000	17.4%
7031212 · Property Taxes-Delinquent-SL Co	118,385	725,000	16.3%
7031213 · Property Taxes-Delinquent-UT Co	32,459	50,000	64.9%
7031215 · Judgement Levy	10,527	15,074	69.8%
7032100 · Impact Fees			
7032101 · Impact Fees - Single Family Res	128,180	1,800,000	
7032102 · Impact Fees - Multi-Family Res	159,405	0	
7032103 · Impact Fees - Commercial	21,362	0	
7032104 · Impact Fees - Industrial	36,739	0	
Total 7032100 · Impact Fees	345,685	1,800,000	19.2%
7039100 · Miscellaneous Income	27,606	112,097	24.6%
7039105 · Interest Income	109,374	275,000	39.8%
Total Income	1,484,004	54,997,171	2.7%
Expense			
7090100 · Administrative & Overhead			
7090150 · Supplies	60	2,000	3.0%
7090170 · Memberships	12,716	15,000	84.8%
7090100 · Administrative & Overhead - UFA	0	294,647	0.0%
Total 7090100 · Administrative & Overhead	12,776	311,647	4.1%
7090205 · Auditor	0	12,000	0.0%
7090221 · Capital lease payments	2,076,521	2,589,750	80.2%
7090223 · Bond/Note Issuance Costs	10,500	40,000	26.3%
7090255 · Capital maintenance	0	331,870	0.0%
7090270 · Bank fees	0	600	0.0%
7090277 · Interest expense	0	500,000	0.0%
7090350 · Professional fees	21,630	510,100	4.2%
7090390 · UFA contract fees	11,566,711	47,192,179	24.5%
7090400 · Tax payments to RDA/CDA	0	2,000,000	0.0%
7090410 · Sandy contract	438,708	900,305	48.7%
7590240 · Capital Outlay - Land	0	70,000	0.0%
Total Expense	14,126,845	54,458,451	25.9%

Account	Date	Name	Memo	Amount
GENERAL FUND				
7090150 · Supplies				
	01/12/2019	Intuit QuickBooks	January QuickBooks Fee	29.95
	02/12/2019	Intuit QuickBooks	February QuickBooks Fee	29.95
TOTAL				<u>59.90</u>
7090170 · Memberships				
	01/01/2019	Utah Assoc of Special Districts	2018 Membership Dues	12,716.00
TOTAL				<u>12,716.00</u>
7090221 · Capital lease payments				
	02/06/2019	Zions First National Bank	Principal on 2016 Series Bond	1,550,000.00
	02/06/2019	Zions First National Bank	Interest on 2016 Series Bond	526,520.59
TOTAL				<u>2,076,520.59</u>
7090223 · Bond/Note Issuance Costs				
	03/05/2019	Bradley E Morris	Legal Services - 2019 Series TRAN	500.00
	03/06/2019	Zions Bank Public Finance	Advisory Services - 2019 Series TRAN	10,000.00
TOTAL				<u>10,500.00</u>
7090350 · Professional fees				
	01/01/2019	VP Overwatch	Web Hosting	10.00
	02/05/2019	Faaifo Pili	District Administrator - Jan 2019	2,300.00
	02/26/2019	Fabian Van Cott	Legal Services - Jan 2019	6,860.00
	03/11/2019	Fabian Van Cott	Legal Services - Feb 2019	7,860.00
	03/31/2019	Faaifo Pili	District Administrator - Feb and Mar 2019	4,600.00
TOTAL				<u>21,630.00</u>
7090390 · UFA contract fees				
	01/01/2019	Unified Fire Authority	3rd Quarter Fee for FY17/18	11,566,710.50
TOTAL				<u>11,566,710.50</u>
7090410 · Sandy Contract				
	01/18/2019	Sandy City Corporation	Fire Services - July through December 2018	438,708.15
TOTAL				<u>438,708.15</u>
GENERAL FUND TOTAL				14,126,845.14

Unified Fire Service Area

Budget vs. Actual

77 - Debt Service Fund			
	Jan - Mar 19	Budget	%
Ordinary Income/Expense			
Income			
7032200 · Lease Revenue	2,076,521	2,589,750	80.2%
7039105 · Interest Income	5	0	100.0%
Total Income	2,076,526	2,589,750	80.2%
Expense			
7790200 · Payments on LT debt			
7790210 · Bond Interest Payments	526,521	1,039,750	50.6%
7790200 · Payments on LT debt - Other	1,550,000	1,550,000	100.0%
Total 7790200 · Payments on LT debt	2,076,521	2,589,750	80.2%
Total Expense	2,076,521	2,589,750	80.2%

UNIFIED FIRE SERVICE AREA	Actual		Actual		Estimated		Budget		Projection		Projection
LONG RANGE PLAN	2016	%	2017	%	2018	%	2019	%	2020	%	2021
BEGINNING FUND BALANCE	8,395,551	-8.64%	7,670,134	-17.64%	6,317,223	59.58%	10,081,211	17.71%	11,866,260	7.89%	12,802,981
TRANSFER FROM DEBT SERVICE FUND	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
REIMBURSEMENT FROM LBA	549,650	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
UNRESTRICTED FUND BALANCE:	8,945,201	-14.25%	7,670,134	-17.64%	6,317,223	59.58%	10,081,211	17.71%	11,866,260	7.89%	12,802,981
PROPERTY TAXES	40,071,350	1.68%	40,743,593	14.28%	46,563,039	3.00%	47,960,000	2.50%	49,159,000	2.50%	50,387,975
PROPERTY TAXES - PASS THRU	998,327	28.46%	1,282,417	16.99%	1,500,330	33.30%	2,000,000	5.00%	2,100,000	5.00%	2,205,000
PROPERTY TAXES - DELINQUENT	904,119	-13.59%	781,250	-11.49%	691,451	1.24%	700,000	0.00%	700,000	0.00%	700,000
FEE-IN-LIEU	2,575,070	3.30%	2,659,966	8.03%	2,873,473	0.92%	2,900,000	2.50%	2,972,500	2.50%	3,046,813
JUDGEMENT LEVY	89,257	-20.09%	71,326	705.74%	574,705	-97.38%	15,074	0.00%	15,074	0.00%	15,074
IMPACT FEES	1,399,175	41.82%	1,984,319	14.20%	2,266,076	-20.57%	1,800,000	3.00%	1,854,000	3.00%	1,909,620
INTEREST INCOME	174,556	13.67%	198,420	71.41%	340,110	2.91%	350,000	3.00%	360,500	3.00%	371,315
PRINCIPAL PAYMENTS RECEIVED FROM RELATED PARTY	99,441	4.07%	103,492	4.07%	107,708	4.07%	112,097	4.07%	116,664	4.07%	121,417
MISCELLANEOUS REVENUE	82	2629.92%	2,247	-99.82%	4	-100.00%	0	0.00%	0	0.00%	0
CURRENT REVENUE:	46,311,377	3.27%	47,827,031	14.82%	54,916,896	1.68%	55,837,171	2.58%	57,277,738	2.58%	58,757,213
UFA CONTRACT FEES	43,573,558	2.65%	44,728,263	2.46%	45,828,057	3.28%	47,331,831	4.50%	49,461,763	4.50%	51,687,543
SANDY CONTRACT					436,552	106.23%	900,305	3.00%	927,314	3.00%	955,134
TAX PAYMENTS TO RDA/CDA	998,327	28.46%	1,282,417	16.99%	1,500,330	33.30%	2,000,000	5.00%	2,100,000	5.00%	2,205,000
ADMINISTRATIVE	506,973	5.53%	534,994	-10.37%	479,517	82.34%	874,347	3.00%	900,577	3.00%	927,595
CAPITAL LEASE PAYMENTS	1,817,338	19.94%	2,179,788	11.20%	2,423,988	6.84%	2,589,750	-0.24%	2,583,500	-0.26%	2,576,750
CAPITAL MAINTENANCE/OUTLAY	558,770	-54.72%	253,028	-60.16%	100,816	298.62%	401,870	5.00%	421,964	5.00%	443,062
INTEREST EXPENSE	131,479	53.22%	201,452	90.44%	383,647	30.33%	500,000	3.00%	515,000	3.00%	530,450
Sub-total	0		0		0		0		0		0
TOTAL BUDGET:	47,586,444	3.35%	49,179,941	4.01%	51,152,908	6.74%	54,598,103	4.23%	56,910,119	4.24%	59,325,533
RESERVE (MINIMUM) 15% OF CURRENT REVENUE	6,946,707		7,174,055		8,237,534		8,375,576		8,591,661		8,813,582
ENDING SURPLUS (PROBLEM):	723,427		-856,831		1,843,677		2,944,704		3,642,219		3,421,079
TOTAL BUDGETED FUND BALANCE:	7,670,134		6,317,223		10,081,211		11,320,279		12,233,880		12,234,661
PROJECTED UNDER EXPEND/OVER REVENUE	0	0.00%	0	0.00%	0	1.00%	545,981	1.00%	569,101	1.00%	593,255
PROJECTED UNASSIGNED FUND BALANCE	7,670,134		6,317,223		10,081,211		11,866,260		12,802,981		12,827,916
TOTAL PROJECTED UNASSIGNED FUND BALANCE:	7,670,134		6,317,223		10,081,211		11,866,260		12,802,981		12,827,916
	16.6%		13.2%		18.4%		21.3%		22.4%		21.8%

- (1) Add \$139,652 to member fee. Had a 4.0% increase in adopted budget. Proposed increase is 4.6%
- (2) Increased property tax new growth to 3%
- (3) Reduce property tax delinquent by \$75,000
- (4) Increase fee-in-lieu by \$280,000
- (4) Increase interest income by \$75,000

Items to Consider at a UFSA Study Session

- (1) Increased staffing (to 4 person) at an Eagle Mountain station for 2020 budget.
- (2) Preparing for 2020 general obligation bond election. Plan 5 station rebuilds, new station, and seismic work on 12 stations.
- (3) Funding one or two years of station 112 construction prior to folding into general obligation bond.
- (4) Review of Sandy City contract fees.
- (5) Staffing of Rose Canyon station after construction.
- (6) Impact fee analysis. Update study and discuss how best to use fees.
- (7) Planning future property tax increases.