



Los Angeles Fire Department Foundation Funding Guidelines

The Los Angeles Fire Department Foundation provides funding to purchase equipment and underwrite the cost of projects and activities that promote the Fire Department's mission. This funding is either not provided by the City or is not provided in a timely manner. The Foundation receives gifts and donations of money, goods, services and equipment to benefit the Fire Department. Its program agenda is developed in collaboration with and in response to needs articulated by the Department and approved by the Fire Chief. The Foundation encourages grant requests from throughout the Department. Funding priorities include equipment, technology advancements, education/training and community relations.

1. Grants and Contributions

The Foundation receives and administers grants and contributions of money, services, and/or property to fund, assist or undertake programs and activities to strengthen the Department. Contributions and gifts can be restricted by the donor to a specific program or given to the general fund as an unrestricted gift. Donor anonymity is honored, if requested.

Unrestricted Gifts include all financial resources that are not designated by the donor for a specific use and can be disbursed at the discretion of the Board of Directors. These revenues are generated by fund-raising events and gifts from individuals, corporations and foundations. Revenues in this category defray Foundation operating expenses and are the source of funding for discretionary grants.

Restricted Gifts are contributions that are designated by donors to specific purposes. These donations are usually generated by proposals and often include detailed budgets. Donors may impose reporting requirements as a condition of grant awards. It is the responsibility of the Fire Department unit receiving these grants to meet reporting requirements and to comply with approved project budgets. Funds for individual fire stations are restricted as part of the Adopt a Fire Station program. The Foundation maintains these funds in a separate account for quality of life needs of the stations.

Interest and dividends earned on invested funds are available for unrestricted use as determined by the Board.

Donations of equipment, goods or services are accepted subject to review by the Department and its determination that the donation is needed and donor conditions, if any, are acceptable. Anyone interested in donating equipment, goods or services should send a letter or e-mail to the Foundation to outline their intentions, including a description of the donation and an estimation of the fair market value.

2. Procedures Governing New Requests for Support

The Fire Chief has issued directives governing the internal departmental process for sending requests to the Foundation. The Fire Chief's designee serves as the official liaison between the Department and the Foundation and reviews all requests for funds. All



proposals must indicate why private funding, as opposed to city funding, is necessary. The grant application form is appended.

Upon completion of a funded project, a report will be required from the Fire Department to the Foundation. Interim reports at intervals specified by the Foundation will be required for grants which are one year or more in duration. Specific reporting requirements of funded grants vary depending upon the nature of the grant, as follows:

- **Consultants and other service providers.** Evidence of the work performed is to be provided to the Foundation upon conclusion of the project or earlier as stated above. Such evidence should include one or more of the following: (i) in the case of written study, a copy or executive summary of said study to the extent it does not contain confidential or sensitive information; (ii) a report summarizing the work performed and the results achieved; (iii) representative examples of the work product created by the consultant, such as report templates, training protocols/courses and analyses.
- **Training/Education.** Completion of a Foundation evaluation form (see Appendix) rating the effectiveness of training and applicability to the Department. If the training is intended to be brought back and implemented as part of Department training, the Department is to provide both evidence that the training was implemented and participant evaluations of the new training are to be provided to the Foundation.
- **Goods and Merchandise.** Confirmation that goods have been delivered and the manner in which said goods are helping to achieve desired outcomes.
- **Community Relations.** Evidence that activities and/or events took place, the actual timing of those activities and the level to which the activities achieved desired outcomes.
- **Youth Programs.** Evidence that activities and/or programs took place, the actual timing of those activities and the level to which said activities achieved desired outcomes.

3. Grant authorization

Authorization of grants varies depending upon the amount of the request, as follows:

- Grants totaling up to \$1,500 may be approved by the Board Chair and President (with subsequent reporting to the Board);
- Grants from \$1,501 to \$10,000 may be approved by the Program Committee (2/3 vote with subsequent reporting to the Board): and
- Grants of more than \$10,000 require Board approval (majority vote). The Program Committee will review the proposal and make a recommendation prior to the Board's vote.

Often larger projects are supported by restricted funds provided through the generosity of donors in response to specific proposals. When such proposals are developed or in cases when the Foundation serves as the fiscal agent for grants, an administrative fee to cover the Foundation overhead incurred will be included in the project grant budget. Exceptions to the application of an administrative fee may be made at the discretion of the Board. The Foundation strictly adheres to the standards of reasonableness, consistency and necessity set by the IRS. These costs must always be included in project budgets when preparing grant proposals.



4. Funding Considerations

The Foundation acknowledges that the government of the City of Los Angeles bears primary responsibility to fund the Fire Department, and in particular to fund salaries, benefits, buildings and equipment essential to the performance of Departmental job functions.

Accordingly, the Foundation will weigh project requests against whether the City should, can or will fund such requests in a timely manner. The Foundation will not consider projects for which alternate resources are readily available. In addition, the Foundation will not fund employee salaries and benefits, but will consider requests to fund consultants in connection with short-term projects of less than two years in duration. Further, the Foundation will not consider funding requests to support or oppose ballot measures and/or candidates. The Foundation also will not consider projects or expenses that circumvent City or Department policy.

5. Payment Procedures

When a grant request is made, it is assigned a number by the Foundation. The Departmental project coordinator is usually the person originating the request. Supporting documentation, such as receipts or invoices, must accompany requests for purchases. No invoices or bills should be forwarded to the Foundation directly from vendors. The project coordinator should approve the invoice and send it to the Foundation.

Please note: No member of the LAFD nor the LAFD itself has the authority to enter into agreements or contracts with third parties committing Foundation funds without written authorization from the Foundation.

The following additional procedures apply:

- a. **Contracts for service:** For anything funded by the Foundation, contracts with consultants, service providers or vendors are between the Foundation and the third party (not the Department). Grant requests to fund the services of outside consultants and other service providers should be specific as to the requisite qualifications of the consultant or service provider, the exact nature of the work to be performed, and an explanation as to the reason(s) why the work cannot be performed without the assistance of an outside expert.
- b. **Equipment purchases:** To purchase equipment under a grant, the project coordinator determines makes and models and obtains price quotes. Three competing price quotes should be provided for every equipment grant request for a single piece of equipment valued at \$5,000 or greater whenever possible. Certificates of Title must list the Department/City of Los Angeles as the owner.
- c. **Payment schedule:** The Foundation pays its bills on the fifteenth and last business day of each month. Requests must be received at least five business days prior to payment dates. Please allow sufficient time for the proper processing of requests.
- d. **Travel, meals and refreshments:** The Foundation will consider funding travel, meals, refreshments and conference fees only in connection with approved projects. As a general rule, we do not fund meals or refreshments.
- e. **Material changes to budgets, programs or content:** The Department must have prior written approval of the Foundation for such changes. Retroactive requests will not be honored.



- f. **Ineligible expenses:** The Foundation will not honor any unauthorized expenses, unauthorized budget modifications, budget overruns or unauthorized verbal or written contracts without prior written approval. Retroactive payments are prohibited and will not be considered except in an officially declared state of emergency.

6. Financial Accounting and Project Monitoring

Strict adherence to approved project budgets is expected. Modifications require prior written approval by the Foundation. In addition to following the procedures listed in Section 5 above, coordinators are required to (a) submit expense reports to the Foundation accounting for funds spent and (b) confirm in writing the delivery of goods and services.

Donors to specific projects frequently make reporting requirements a condition of their awards. The Foundation will assist LAFD Coordinators in preparing financial reports, periodic progress reports, impact statements, outcome evaluations and final reports. Coordinators are responsible for the timely submission of these reports as a condition of Foundation funding.