

# ALBANY COUNTY FIRE DISTRICT #1

## Financial Management Policy

Approved: 5/15/2024; Luke Hawkins, Brett Wadsworth, Matt Burhart

This Financial Management Policy is intended to provide for effective monitoring, reporting and oversight in addition to statutory and state mandated audit requirements for financial management of Albany County Fire District 1 (ACFD1). This policy is further intended to ensure funds follow a uniform process so to ensure proper handling, oversight and retention. Additionally, this policy shall comply with state law and other legal requirements that apply to the ownership and disposition of ACFD1 property.

### 1) Cash Management

- a) Income: Any and all cash revenue or income that comes to ACFD1, including but not limited to any income or cash revenue that is made payable to ACFD1 as a pass-through to a member volunteer fire department shall first be deposited into the ACFD1 general checking account. Standard operating procedures for deposits, including receipts, deposit tickets or otherwise may be established by the ACFD1 Board.
- b) Expenses/Reimbursement: Any and all requests for compensation for expenses, reimbursements or cash dispersals must be requested at least 7 days prior to the ACFD1 Board's regular meeting. The ACFD1 Board shall then vote upon the requested action. No expenses/reimbursements shall be made without ACFD1 Board approval. Failure to make a request 7 days prior to a regular meeting may result in the ACFD1 Board considering the request at the next regularly scheduled board meeting.

### 2) ACFD1 Assets

- a) Purchase: Any purchase must be in accordance with the ACFD1 Expenditure Policy until and unless otherwise approved by the ACFD1 Board.
- b) Ownership: ACFD1 retains and owns any and all property purchased by ACFD1 funds. Ownership and title shall at all times remain in the name of the District until disposition or sale of the asset.
- c) Disposition/Sale: In the event of a sale of ACFD1 property, the following procedures shall be followed:
  - i) A value of the asset/property must be determined and established. Comparable transactions may be used to establish the value and/or an official appraisal of the item.
  - ii) All sales & disposition of ACFD1 property must be approved by the Board prior to sale or divestment.
  - iii) The Board shall not approve any sales of ACFD1 property that are considered "close-dealing." Close dealing is defined as selling the property to friends, relatives or other acquaintances at a price that is less than the established value.
  - iv) For sale of apparatus & equipment, allocation to the Department shall be based on the percentages of original cost sharing if that can be determined. Private funds used for purchases that are recouped from subsequent sale will be returned to the Department. Ninety percent (90%) of Grant funds recouped from subsequent sale after the date of this policy will be returned to the Department where the property was primarily maintained and/or used.

### **3) Authorized items for purchase by taxpayer funds**

- a) In general, items that directly support the mission of ACFD1 are authorized but the procedures and limits specified in the ACFD1 Expenditure Policy shall be closely followed. This includes Engine / truck costs, transportation, PPE and individual short-term sustainment (hydration & food). Non-PPE organizational clothing (hats, t-shirts, sweatshirts, etc.) may be purchased with taxpayer funds but will be limited to \$100/year per individual.
- b) Non-authorized items include:
  - i) Alcohol or tobacco.
  - ii) Meals or snacks for which an individual has / will receive Per Diem.
  - iii) Vehicle stickers or personal license plates. This does not include organizational labeling.

### **4) Training costs**

- a) Most costs associated with training that directly supports the ACFD1 mission will be paid from department accounts. Prior approval will be requested in accordance with the ACFD1 Expenditure Policy.
- b) EMT Class Costs
  - i) EMTs are critical to the mission of ACFD1. However, the initial training costs are substantial. Reimbursement for the Basic EMT-B / EMR class will only be paid to the individual no earlier than one year after the individual has completed the course and has remained an ACFD1 firefighter in good standing. The total amount of reimbursement shall be at a rate not to exceed that of the course offered by Laramie Fire Department or LCCC. The firefighter must provide a copy of the original receipt and a current certification as EMT in order to be reimbursed.
  - ii) Like all other training costs, this expense will be paid from Department funds.
  - iii) Continuing education expenses shall not be paid from District funds.

### **5) PPE**

- a) All Firefighter PPE is approved for payment with District funds. Reimbursement of up to \$400 may be made to individuals for the initial purchase of necessary wildland protective footwear. Replacement footwear for damaged or excessive wear may occur at the discretion of the Department Chief up to the same amount.

### **6) Tender maintenance**

- a) Tenders are critical elements of the ACFD1 mission and support the Districts hauled water program. ACFD1 shall pay for all maintenance on Tenders of 2000 gallons or greater.

### **7) Annual budget timeline.**

- a) Preparation, approval and submission of the annual District budget requires substantial effort. In order to meet state requirements, the following timeline shall be followed.
  - i) Department budgets shall be submitted to the District bookkeeper by April 1<sup>st</sup> of each year.
  - ii) The District shall discuss the initial budget draft at the May meeting.
  - iii) A public Budget Hearing shall be held prior to the final budget approval.
  - iv) Final approval of the annual budget shall be made at the June meeting.

### **8) Account Management**

- a) Transfers between district accounts may be made by initial approval of the District Treasurer, but discussion of the transfer must be made at the next District meeting and ratification of that transaction made by the Board.
- b) Debit cards are not authorized for any ACFD1 accounts.

#### **9) Charitable Organizations & Funds**

- a) Any major asset (engines, trailers, rescue equipment, snow mobile, etc.) that is purchased by a 501c3 charitable organization or other entity with the intention of donating to an ACFD1 Volunteer Fire Department must be accepted by the Board. The proposal for the intended donation shall be brought to the Board for consideration prior to expenditure of funds to prevent potential complications should the Board not accept the item.
- b) All major assets which have a State of Wyoming Title shall be titled to Albany County Fire District 1 upon acceptance by the Board.
- c) Upon divestment of an item acquired mainly or in-part by funds provided by a charitable organization, none of these funds may be returned to the charity but shall be retained by the VFD.

#### **10) Personnel Related**

- a) For fire-incidents where external funding sources are not available, ACFD#1 will pay its members serving more than 8 cumulative hours on any given fire/incident. Members will be paid at the rate published in the current Mini-Mobilization Guide for a FFT-2 after the initial 8 hours served with the following conditions:
  - i) Individuals must have a current W-4 and I-9 forms on file with ACFD#1
  - ii) Drivers must possess the proper class Wyoming driver's license for their vehicle and be certified by their department Chief.
  - iii) Individuals must be a qualified in-District firefighter
  - iv) The department chief must certify that the individual has been adequately trained for their assigned task on all types of incidents
  - v) Accurate daily crew time reports must be maintained and signed by the duty incident supervisor
  - vi) Individuals must have been wearing the proper and complete Personnel Protective Equipment (PPE) for the type of incident assigned.
  - vii) Resources must have been paged to the fire by Laramie dispatch or directly requested to report by the duty incident supervisor or responding as mutual aid within the Fire District.
  - viii) The time clock starts at the departure from the home station. The time clock stops when returned to home station and apparatus is put back into service. Total time to be paid will only be for that in excess of 8 hours. The first 8 hours are Initial Attack and not compensated.
  - ix) All paperwork is submitted to the District's Administrative Assistant for review.

#### **11) Emergency Medical Services**

- a) Upon final approval by the Board for the District to provide EMS services, expenses for EMS training, consumables, responses and related costs are acceptable expenditures from District-allocated funds.

#### **12) External Financial Engagement or Obligation**

- a) As the sole responsible and recognized agency, ACFD1 shall have the single EIN and other tax-related identification for use in application for external grants. No VFD within ACFD1 shall acquire or utilize a separate EIN or SAM.gov login or FDID.
- b) All application for Grants shall be done with the approval of the District and the application shall normally be done by the District grant-writer.
- c) ACFD1 is not responsible for contracts / agreements that are not signed by ACFD1.

**13) Bookkeeper**

- a) Contact with the District Bookkeeper will be limited & controlled to certain individuals. The ACFD1 Board, District Coordinator and Administrative Assistant will have unfettered ability to contact the Bookkeeper for any & all District issues.
- b) Department Treasurers may contact the District Bookkeeper for any training or questions related to the specific task of maintaining their department accounts.
- c) Individual firefighters with pay (or other) questions must forward these questions through their Department Chief (or Assistant Chief) who will then forward the question to the ACFD1 Treasurer. The ACFD1 Treasurer will either answer the question or obtain the answer from the District Bookkeeper.

**14) Check Handling**

- a) ACFD1 checks or similar financial instruments shall only be given to specific individuals for hand-carriage delivery to the person named on the check. The respective Department Chief (or Assistant Chief) and/or a person designated in-writing by the person named on the check may receive and deliver the check. Alternatively, a District Board member, Coordinator or Administrative Assistant may deliver the check as well.