

ALBANY COUNTY FIRE DISTRICT #1

Expenditure Policy

Approved: 7/21/21; Luke Hawkins, Art Sigel, Brett Wadsworth

Updated: 6/15/2022; Luke Hawkins, Brett Wadsworth, Matt Burkhart

Updated: 11/16/2022; Luke Hawkins, Brett Wadsworth, Matt Burkhart

Purpose: Departments receive a monthly disbursement based on the fiscal year budget instead of being reimbursed for individual expenditures. With those funds comes the understanding that most Department expenses will be paid by the Department out of disbursed funds. To fulfill the Boards fiduciary duties, the following guidelines will be followed.

A. Normal & regular expenditures.

1. Utilities. Phone/internet, electricity, water/sewer, propane & fuel for engines & equipment. Payment for these items may be made without obtaining prior approval. Normal reporting of these expenses will be made to the District Bookkeeper prior to the next monthly District meeting.

2. Preventative maintenance & pump tests. All preventative maintenance on engines may be paid by Departments without obtaining prior approval. Normal reporting of these expenses will be made to the District Bookkeeper prior to the next monthly District meeting.

B. Irregular expenditures requiring immediate attention.

1. Expenditures required to prevent damage to District property & equipment are authorized. Such expenses include department heating, plumbing, structural damage & etc. Normal reporting of these expenses will be made to the District Bookkeeper prior to the next monthly District business meeting. Additionally, email notification from the Department to the Board are necessary for such expenditures over \$1000.

2. Expenditures required to repair & return an Engine to service that is non-operational are authorized. Normal reporting of these expenses will be made to the District Bookkeeper prior to the next monthly District meeting. Additionally, email notification from the Department to the Board are necessary for expenditures over \$1000.

C. Irregular expenditures– non-immediate. Prior Approvals (PA).

1. Prior approval is required on all other expenditures of \$600 and above for all public monies spent.

2. Proposals/Requests for PA's shall be submitted at least one week before the Monthly Business Meeting for the Board's consideration during that month. Any proposals/requests not sent at least one week prior to the next business meeting will be tabled and addressed at the following month's business meeting.

4. Proposals/Requests should be submitted in via email to the district bookkeeper. The proposal must include what is being requested, its full cost, why the expenditure is justified, and the spending schedule.

D. Department Expenditures/Reimbursements

1. Monthly Expenditure forms and supporting documents for the previous month (i.e. paid invoices, crew time logs, receipts and perjury statement) shall be submitted at least one week before the monthly District business meeting.

2. Requests should be submitted in writing or via email to the district bookkeeper

3. Requests shall be reviewed by district bookkeeper for accuracy of the guidelines above and changes made if need be.

4. Each request will be sent to Board members for review and will be considered at the next District Business Meeting.