



FIDUCIARY POLICIES LOOKINGGLASS RURAL FIRE DISTRICT

Article I

INCOME

Section I. Local Budget Law

All income and expenditures of the District shall be managed and accounted for as provided in Oregon's Local Budget Law (**ORS 294**).

Section II. Tax Monies

All tax monies received for the District, unless specifically stated otherwise, shall go into the General Fund for operations costs.

Section III. Grants/Levies

Grant (or Levy) monies shall be designated for equipment, maintenance, operations or building, according to the guidelines of the grant/levy.

Article II

INCOME

Section I. Reimbursements

Reimbursement funds for assistance in emergencies (such as using the Jaws of

Life), shall be deposited in the General Fund.

Section II. Donations

All monies collected from donations shall go into General Fund, unless otherwise specified.

Section III. Petty Cash

Petty Cash is considered part of the General Fund. Board Members, as well as the Fire Chief are authorized to use Petty Cash.

Article III

EXPENSES

Section I. Equipment Fund

Any equipment purchased is paid for from the Equipment Fund. The Board defines equipment as: any item used by a firefighter; any fire or emergency vehicle; any item on a fire or emergency vehicle; any item used in training. Exceptions are: consumable/expendable items such as oxygen, fuel, paper goods, medical supplies, etc.

Section II. Obligations

The Treasurer shall institute auto-pay or amortized billing for utilities and other vendors, whenever possible (ie. Douglas Electric, which is paid the same amount every month), upon Board approval for each item.

Article IV

Debit/Credit Cards

Section I. Signatures

If a Debit Card is authorized, it shall require either the signature of the Fire Chief, or a Board Member. The Debit card limit shall be set at the discretion of the Board of Directors.

Section II. Signatories

Two (2) Board Members are required to sign a check, contract, or other binding document for the District. Some documents may require the signatures of all Board Members (ie. a Safe Deposit Box).

Any contracts, agreements, or other binding documents with other agencies which typically only require the signature of the Fire Chief must first be submitted to the Board for approval. After approval by the Board, the Fire Chief then has the authority to sign and submit the document to the other agency. If the District has an official Board stamp of approval, both the District copy of the document and the agency's copy must be stamped approved.

Section III. Personal Credit Cards

District personnel, including board members and fire department volunteers, shall not use their personal credit cards to make purchases for District-authorized expenses.

Article V

Annual Disbursements

Section I. Budget

A yearly budget will be developed, and funds received and spent, in accordance with the requirements of ORS 294 — County and Municipal Financial Administration.

Section II. Transfer of Funds

There shall be no automatic annual transfer of funds from the General Fund to any other fund, without Board approval. All fund transfers shall be done consistent with Oregon's Local Budget Law.

Article VI

Miscellaneous

Section I. Member Requests

Any person who requests copies of minutes, agendas, etc. will not be charged for the first ten (10) pages. After that, the person making the request will be charged ten cents (.10) a page up to 100 pages. After 100 pages, there will be a monetary

charge of twenty-five (.25) cents a page; and a time limit as to how long it might take to comply. Members who request minutes from more than one meeting will be given a CD, which will cost \$1.00 each. Requests for records must be submitted in written form to the Board (**ORS 192.420, I.D.1**).

Article VII

Amendments

Section I. Amendments

Any amendments/changes to these policies must be approved by vote of at least three (3) members of the Board. Proposed changes must be presented at one regular business meeting, and then voted on at the next regular business meeting.

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