

SOUTH LANE COUNTY FIRE & RESCUE BOARD POLICY

SECTION ADMINISTRATION
POLICY A-2

FISCAL POLICY

2.0 INTRODUCTION:

In order to deliver efficient, cost effective service to the public, and meet the State and Federal regulations, South Lane County Fire and Rescue (SLCF&R) must operate within acceptable fiscal standards. The following guidelines should facilitate expenditure of funds approved in the current budget as well as provide a means to deal with unknown contingencies.

- A. SLCF&R complies with the budgeting processes as required under the current State of Oregon Local Budget Law, which includes Oregon Revised Statutes (ORS) and Oregon Administrative Rules (OAR).
- B. The Local Budget Law provides the following framework for formation and administration of an annual budget for SLCF&R:
 - a. It establishes standard procedure.
 - b. Outlines programs and fiscal policies.
 - c. Requires estimates of revenue resources and expenditures.
 - d. Encourages public involvement.
 - e. Controls expenditures of public funds.
- C. The budget for SLCF&R is the financial plan and administered on an annual basis. The fiscal period begins each July 1 and ends each June 30.
- D. The budget is based on estimates of income and expenditures.
- E. The budget includes lawful appropriations which gives the authority to the fire district to spend public money.

2.1

The following, most current Oregon Department of Revenue publications are adopted by reference as the guidelines for following Oregon Local Budget Law as described in ORS Chapter 294.

- A. Oregon Department of Revenue publication # 150-504-420 (Rev 05-12), entitled "Local Budgeting Manual".
- B. Oregon Department of Revenue publication # 150-504-406, entitled "Basic Budgeting Book", as an adjunct to the Local Budgeting Manual.

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- 2.2** The following excerpts from the above referenced publications are included in this policy manual for easy referral and assistance in the administration of the budget.
- A. Appendix B of the Basic Budgeting Book, "Budget Process Checklist"
 - B. Exceptions to the Local Budget process, a chart explaining when and how changes to the budget are to be done after adoption of the budget.
 - C. A glossary of budgetary terms as used in the State of Oregon and ORS Chapter 294.
- 2.3** The Board of Directors shall act as the "Contract Review Board" in accordance with O.R.S. 279 A.060.
- 2.4** All purchasing shall conform to regulations contained in the current Oregon PUBLIC CONTRACTING RULES MANUAL as adopted by the District.
- 2.5** All budgeted single item expenditures will be made within the following spending authority guidelines procurement thresholds apply as set in District public contracting rules.
- A. \$2,500 or less. - Shall have the approval of the Chief Officer, Captain, or other employee responsible for control of that area of the District budget
 - B. \$2,501 to \$10,000. - Shall have the approval of the Fire Chief.
 - C. \$10,001 to \$150,000 - Shall have the approval of the Board of Directors prior to commitment.
- 2.6** Checks \$7,500 or less need only one signature which can be any Board Member or Fire Chief providing they are on record as being signatory to the account the check is being drawn.
- 2.7** All checks or warrants greater than \$7,500 shall bear two (2) signatures.
- A. Any two (2) Board Members may sign checks or warrants.
 - B. The Fire Chief may sign checks or warrants with the signature of one (1) Board Member.
- 2.8** All minor deviations from the approved budget document shall have the approval of the Fire Chief.
- 2.9** Any major deviation from the approved budget document over \$7,500 shall have the approval of the Board of Directors.

Adopted: 03-31-2003

Revised: 09-19-2019

Reaffirmed: