


Fire District Treasurer Training

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ASSOCIATION OF FIRE DISTRICTS OF THE STATE OF NEW YORK



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Presenter/Topics

- ❖ **Joyce Petkus**
 - ◆ District Administrator/Treasurer, Greenfield Fire District
 - ◆ Secretary/Treasurer, AFDSNY
 - ◆ Past Director, AFDSNY Region 1
 - ◆ Director, AFDCA
- ❖ **Topics to be Covered**
 - ◆ Requirements to Hold Office
 - ◆ Treasurer Duties/Responsibilities
 - ◆ Questions!

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Requirements to Hold Office District Treasurer

- ❖ A Treasurer:
 - ◆ *MAY be Secretary OR Deputy Secretary*
 - ◆ *MAY NOT be Commissioner*
 - ◆ *MAY NOT be Director of Purchasing*
- ❖ Must take and file oath of office
- ❖ Must be bonded
- ❖ Compensation determined by BoFC
- ❖ If ELECTED, term is 3 years
- ❖ If APPOINTED, term is 1 year
 - ◆ Annually appointed by BoFC at Organizational Meeting
 - ◆ District Resident unless no one is available

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Requirements to Hold Office Deputy Treasurer

- ❖ Appointed at the organizational meeting
- ❖ Appointed for one year
- ❖ Must also be bonded
- ❖ Acts in the absence of the Treasurer, or if Treasurer position is vacant
- ❖ District Treasurer is NOT responsible for any acts of the Deputy Treasurer
- ❖ Same restrictions as District Treasurer regarding simultaneously holding various other offices

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Treasurer Duties

- ❖ Chief Fiscal Officer of the Fire District
 - ❖ Receives and has custody of funds
 - ❖ Shall deposit monies received within 10 days
 - ❖ May spend money only upon approval of the BoFC
 - ❖ Exceptions: principal/interest on obligations by the district
 - ❖ Contracts for purchase of water for fire protection
 - ❖ Payment to employee retirement systems
- ❖ Responsible for maintaining all fiscal books, records of receipts, orders, vouchers, cancelled checks.
- ❖ Must produce prior year fiscal records at organizational meeting
 - ❖ May instead submit copy of AUD if approved by BoFC

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Treasurer Duties - continued

- ❖ Bank Reconciliations
- ❖ Resolve unpaid checks
- ❖ Petty Cash
- ❖ Monthly Financial Reports
- ❖ Reserve Funds
- ❖ Year End Closing Process
- ❖ Responsible for filing AUD
- ❖ Independent Audit
- ❖ Budgeting
- ❖ Budget Hearing

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Treasurer Duties - continued

- ❖ Other Miscellaneous Responsibilities
 - ◆ Administer Oaths
 - ◆ Payroll
 - ◆ Federal, State, Local, employment taxes
 - ◆ Federal & State forms
 - ◆ Custodian of the credit card (NOT debit cards)
 - ◆ Capital Projects, Bonds, BANs,
 - ◆ Capital Assets
 - ◆ Foreign Fire Insurance Tax
 - ◆ Records Retention
 - ◆ FOIL Requests

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Treasurer Duties - Claims Payments

- ❖ Must present claims for payment to be audited by BoFC at monthly meeting
 - ◆ Payments allowable in advance of the audit: light, telephone, postage, freight/express charges
- ❖ Have a process in place
 - ◆ Process for receiving or completing vouchers
 - ◆ Creation of Abstract
 - ◆ Process for BoFC to review/compare vouchers with abstract
 - ◆ Procedure for corrections
- ❖ Procurement Policy?

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Treasurer Duties – AUD & Audit

- ❖ **AUD – Annual Update Document**
 - ◆ Filed with OSC annually within 60 days of end of fiscal year
 - ◆ May request 60 day extension
- ❖ **Independent Audit**
 - ◆ Required for Districts with annual revenue >\$300,000
 - ◆ RFP Process required every 5 years
 - ◆ Filing deadline June 30th
 - ◆ Copies of audit report must be filed with:
 - ◇ OSC
 - ◇ BoFC
 - ◇ Town Clerk(s) of municipalities served by fire district

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Treasurer Duties - Budgeting

- ❖ **Budgeting on a Monthly Basis**
 - ◆ Keep track of spending habits
 - ◆ Use Reports!
 - ◆ Make budget modifications as necessary

NO AUTHORITY TO SPEND FROM AN ACCOUNT LINE ITEM IF THERE IS NO MONEY IN THAT ACCOUNT!!!

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Treasurer Duties - Budgeting

- ❖ **Creating the Annual Budget**
 - ◆ When to start process
 - ◆ Who should be involved?
 - ◆ Resources to assist in creating accurate budget
 - ◆ Limitations to budget
 - ◇ SSL – calculate Statutory Spending Limitation
 - ◇ Complete 2% Tax Cap form
- ❖ **Budget Hearing Process**
 - ◆ Adopt PROPOSED budget 21 days prior to hearing
 - ◆ Budget Hearing held 3rd Tuesday in October
- ❖ **Budget Approval Process**
 - ◆ Make changes to proposed budget, with limitations
 - ◆ Adopt final budget no later than November 4th
 - ◇ Pass tax cap override resolution, if necessary
 - ◇ Submit tax cap form
 - ◇ Adopt budget

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Resources


- ❖ **AFDSNY**
 - ◆ Website – Member Only Section
 - ◆ Webinars
 - ◆ Regional Training
 - ◆ Conferences
- ❖ **James Publishing:** New York Fire District Officers' Guide
- ❖ **FASNY:** Fire Service Laws of the State of New York
- ❖ **OSC:** Guides & Training Opportunities
 - ◆ Fire District Accounting & Reporting Manual (September 2018 edition)
 - ◆ Academy for NYS Local Officials

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Questions?



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