Fire District Treasurer Training

ASSOCIATION OF FIRE DISTRICTS OF THE STATE OF NEW YORK

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Presenter/Topics

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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

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

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
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

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?

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
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
Questions?

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