Treasurer Policy (NEW)

1. **Position**: The Treasurer shall be the fiscal officer of the Fire District. The Treasurer reports to the Board of Fire Commissioners.

2. **Fiscal Officer**: The Fire District Treasurer shall be the fiscal officer of the Fire District and shall receive and have the custody of the funds of the Fire District.

3. **Distributing Fire District Funds**:

   A. The Fire District Treasurer shall disburse the Fire District funds for purposes authorized by law and when so ordered by Resolution of the Board. All such disbursements shall be made by check payable to the order of the person or persons entitled thereto, except that no such Resolution of the Board of Fire Commissioners shall be required for the following:

      (1) Payment of fixed salaries;

      (2) Compensation for services of officers, members, or employees regularly engaged by the Fire District at agreed wages by the hour, day, week, month, or year;

      (3) Fixed amounts becoming due on lawful contracts for the purchase of water for fire protection; and

      (4) Amounts which the Fire District may be required to pay to the state and local employees' retirement system on account of contributions for past and current services of firefighters.

4. **Depositories**: The Board of Fire Commissioners shall designate the depositaries in which the Fire District Treasurer shall, within ten (10) days, deposit and secure all moneys coming into his or her hands by virtue of his or her office.

5. **Monthly Financial Report**: The Fire District Treasurer must submit a monthly financial report for all funds to the Board of Fire Commissioners.

6. **Record of Investments and Revenue**: The Fire District Treasurer shall maintain record of all investments and revenue of the Fire District.

7. **Annual Report**:

   A. At the annual organization meeting of the Board of Fire Commissioners, the Fire District Treasurer shall account with the Board of Fire Commissioners for all moneys received and disbursed by him during the preceding fiscal year.
      (1) He or she shall produce all books, records, receipts, orders, vouchers, and cancelled checks or check images.

(2) At such meeting, the Fire District Treasurer shall file with the Board of Fire Commissioners a written statement showing his/her disbursements and receipts for the preceding fiscal year, which statement shall be in detail and shall be entered in the minutes of the meeting by the Fire District Secretary.

8. **Annual Budget**: The Fire District Treasurer shall aid in the preparation of the Fire District's annual budget and present the proposed budget at the annual public hearing. The Fire District Treasurer is also responsible for submitting the adopted budget to the appropriate town officials. A separate Fire District Policy, entitled "Budget Process Policy", covers these requirements.

9. **Annual Financial Statement**: The Fire District Treasurer shall prepare and file annually in the office of the town clerk of each town in which any part of the Fire District is located, and in the Office of the State Comptroller, a financial statement setting forth in detail the receipts and expenditures of the Fire District. Such statement shall be filed in such offices within sixty (60) days after the close of the fiscal year of the Fire District.

10. **Notification of Insufficient Funds**: Whenever during a fiscal year the Fire District Treasurer believes that the moneys available for such year will be insufficient to meet the amounts appropriated, he or she shall forthwith notify the Board of Fire Commissioners of such fact, stating the probable amount of such deficiency. The Treasurer may include his or her recommendations as to the action which should be taken.

11. **Filing of Necessary Paperwork**: The Fire District Treasurer shall be responsible for filing any paperwork necessary to obtain permits or secure any refunds.

12. **Reports and Analyses**: The Fire District Treasurer must submit any reports and analyses as requested by the Board of Fire Commissioners.

13. **Audits**: The Fire District Treasurer must prepare all necessary materials for New York State and independent audits.

14. **Adherence to Fire District Policies**: The Fire District Treasurer must adhere to all policies and procedures adopted by the Board of Fire Commissioners, including, but not limited to, the Fire District's Investment Policy and Procurement Policy.

15. **Amendment**: The Board of Fire Commissioners may amend this Policy from time to time in accordance with the law.

16. **Adoption**: This Policy is adopted on October 17, 2024 and supersedes any previous versions of this policy.