

1 FC-R-2018-05  
2 CUMBERLAND FIRE COMMITTEE  
3 Resolution  
4

5 **RESOLUTION:** Amending the By-laws Article IV entitled "Finance" to describe  
6 various employment positions  
7

8 **WHEREAS:** The Cumberland Fire Committee has determined that it should hire a  
9 part-time Finance Director and create a new position to handle the former  
10 finance director's responsibilities.  
11

12 **WHEREAS:** In order to accomplish this, the Cumberland Fire Committee wishes to  
13 amend its By-laws to provide for the responsibilities for the Finance and Tax  
14 Divisions of the Cumberland Fire District.  
15

16 **BE IT RESOLVED BY THE CUMBERLAND FIRE DISTRICT AS FOLLOWS:**  
17

18 **RESOLVED:**  
19

20 Article IV entitled "Finance" is hereby amended in certain sections as follows:

21 ARTICLE IV

22 FINANCE

23 SECTION 1 – Director of Finance

24 There shall be a department of finance, the head of which shall be the Finance Director,  
25 who shall be the manager of all financial matters and who will be appointed by the Fire  
26 Committee.

27 SECTION 2 – Qualifications

28 The Finance Director shall have knowledge of municipal accounting and taxation and  
29 shall have had 3 years' experience in municipal budgeting and financial control.

30 SECTION 3 – Powers and duties

31 It shall be the duty of the Finance Director and he/she shall be required:

- 32 a) To perform all the duties that are expected of a Finance Director.

- b) To maintain a general accounting system for the Fire District and each of its departments.
- c) To keep books for and exercise financial budgetary control over each department.
- d) To keep separate accounts for the items of appropriations contained in the Fire District budget, each of which accounts shall show the amount of the appropriation, the amounts paid therefrom, the unpaid obligations against it and the unencumbered balance.
- e) To require reports of receipts and disbursements from each receiving and spending agency of the Fire District to be made at such intervals as the manager may deem expedient.
- f) To prepare a monthly statement of all receipts and disbursements in sufficient detail to show the financial condition of the Fire District.
- g) To prepare, as of the end of each fiscal year, a complete financial statement and report.
- h) To deposit all funds coming into his/her hands in such depositories as may be designated by resolution of the Fire Committee, subject to the requirements of law as to surety and the payment of interest on deposits, but all such interest shall be the property of the Fire District and shall be accounted for and credited to the proper account.
- i) To have custody of all investments and invested funds of the Fire District, or in possession of such government in a fiduciary capacity, and have the safekeeping of all ~~bonds~~ bonds and notes of the Fire District and the receipt and delivery of Fire District bonds and notes for transfer, registration or exchange.
- j) ~~To approve all proposed expenditures, and unless he/she shall certify that there is an unencumbered balance of appropriation and available funds, no appropriation shall be encumbered and no expenditures shall be made.~~
- k) To prepare, in conjunction with the Fire Chief, the preliminary annual budget for the approval of the Fire Committee and provide such counsel and assistance as it may require from time to time.

#### SECTION 4 – ~~Accounting supervision and control~~ Business Manager

The Business Manager shall report directly to the Finance Director and shall have the power to:

- a) To approve all proposed expenditures, and unless he/she shall certify that there is an unencumbered balance of appropriation and available funds, no appropriation shall be encumbered and no expenditures shall be made
- b) To audit and approve before payment all bills, invoices, payrolls and other evidences of claims, demands or charges against the Fire District and determine the regularity and correctness of the same

- 1 c) The Business Manager shall be responsible for Payroll, Accounts Payable,  
2 Human Resources and Office Management of all administrative staff.

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4 SECTION 5 – Accounting supervision and Control

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6 The Finance Director shall have power and shall be required:

- 7 a) To prescribe the forms of receipts, vouchers, bills or claims to be used by all  
8 the departments of the Fire District.  
9 b) To examine and pre-audit all contracts, orders and other documents by which  
10 the Fire District incurs financial obligations, having previously ascertained that  
11 moneys have been appropriated and allotted and will be available when the  
12 obligation shall become due and payable.  
13 c) ~~To audit and approve before payment all bills, invoices, payrolls and other~~  
14 ~~evidences of claims, demands or charges against the Fire District and~~  
15 ~~determine the regularity and correctness of the same.~~  
16 d) To inspect and audit any accounts or records of financial transactions which  
17 may be maintained in any department of the Fire District apart from or  
18 subsidiary to the accounts kept in his/her office.

19 SECTION 56\_–

20 ~~Finance Director~~The Business Manager shall have authority to hire personnel as  
21 needed for May through October to assist the Tax Collection Office, and expend for  
22 such personnel in amounts not to exceed that which was provided for in the budget for  
23 said purposes.

24 SECTION 67-- Purchasing

25 (a) Appointment. The ~~Finance Director~~Business Manager shall be the purchasing  
26 agent for the fire district.

27 (b) Duties generally. The ~~Finance Director~~Business Manager in his/her capacity as  
28 purchasing agent shall approve all purchases of supplies, materials and equipment and  
29 contractual services of the fire district except otherwise provided in this Article. No  
30 purchases shall be made outside the department's approved line item except as noted  
31 in subsection C.

32 (c) Determination of unencumbered appropriation and allotment. Before authorizing any  
33 purchase or making any purchase other than an emergency purchase, the purchasing  
34 agent shall first determine that such purchase would be within the unencumbered  
35 appropriation of the department for which it is being made and that it would be within the  
36 unencumbered allotment of the department or that the Fire Committee has authorized  
37 the exceeding of the allotment. The purchasing agent or his/her designee shall note all



1 purchases made or authorized or contracts awarded to enable the department of  
2 finance to record the purchase or contract as an expenditure or encumbrance upon the  
3 proper appropriation and allotment.

4 (d) Manner of making purchases. All purchases for the fire district shall be made in the  
5 following manner:

6 (1) The purchasing agent may make purchases involving sums under \$7,500.00  
7 without the public solicitation of bids or proposals by advertising. The purchasing  
8 agent may make regulations to permit the fire district to make small purchases of  
9 materials or services which ordinarily cannot be made in volume or by contract  
10 for a period of time. Records shall be kept of all such purchases, and the  
11 regulations shall be reviewed from time to time to keep such purchases at a  
12 minimum. No purchase can be made from any employee, elected or appointed  
13 official of the fire district or his/her immediate family. However, purchases may  
14 be made from immediate family of fire district employees, elected or appointed  
15 officials, if subject to the seal bid process.

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17 (2) The Finance Director Chief or his/her designee shall obtain three quotations of  
18 price, if available, for all purchases between \$2,500.00 and \$7,500.00 but shall  
19 not be required to advertise for bids. The three quotations shall be attached to  
20 each purchase order copy for reference and approved by the purchasing agent  
21 for authorization of purchase. No purchase can be made without the signed  
22 approval of the purchasing agent. No business shall be awarded collective  
23 purchase orders that exceed \$2,500.00 in any one month, without adherence to  
24 this section. In the event three quotations of price cannot be obtained, said  
25 purchase should be made only by authorization of the Fire Committee. The  
26 purchasing shall keep a list of vendors normally interested in submitting bids for  
27 various types of commodities. Any vendor upon request shall be entitled to have  
28 his name added to the list unless his performance under previous contracts has  
29 indicated that he has not been reliable in meeting the terms of purchase order.

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31 (3) On purchases, or contracts involving over \$7,500.00, the purchasing agent shall  
32 solicit bids or proposals by advertising in a newspaper having a substantial  
33 circulation in the town, and all such bids shall be opened in a public meeting as  
34 required by this article.

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36 (4) Recurring Services Approval.

37 The Fire Department's equipment, including vehicles, may require repair as an  
38 immediate need, without the time to complete the procedures of this Article. The  
39 Finance Director Chief may submit a list of vendors to the Fire Committee for  
40 approval that the Fire District typically utilizes for these services. The request  
41 should be in the form of a resolution and shall contain, at a minimum, the name

1 of the business, location, summary of typical services provided, labor rates and  
2 surcharge rates on materials provided.

3 Approval of Recurring Services shall authorize the Chief or his designee to  
4 engage the services of the approved vendor for services identified in the  
5 approved resolution.

6 The Finance Director Business Manager shall keep a Recurring Services  
7 Approval List, with a reference to the Resolution Number and Approval Date.

8 A report of all services paid for under this Section shall be provided to the Fire  
9 Committee at its next regular meeting.

10 By resolution, the Fire Committee may eliminate a business from the Recurring  
11 Services Approval List at any time.

## 12 **Bids.**

13 (a) Sealed bids for purchasing shall be submitted to the purchasing agent and shall  
14 be identified as bids on the envelope. Bids shall be opened in public at the  
15 time and place stated in the public notice. The tabulation of all bids received  
16 shall be forwarded by the purchasing agent to the Fire Committee.

17 (b) It shall be established policy of the purchasing agent and the Fire Committee to  
18 award all contracts to the lowest responsible bidder, except where previous  
19 dealing with the lowest bidder shall warrant the rejection of his bid.

20 (c) The purchasing agent or the Fire Committee shall have the right to reject all bids  
21 and to order the obtaining of new bids or to go onto the open market.

## 23 **Emergency purchases.**

24 In an emergency, where the adherence to the prescribed rules would cause  
25 substantial damage might result in irreparable damage, purchases may be made  
26 without complying with such rules. The Chief may make any emergency  
27 purchase not to exceed \$20,000.00 but only after obtaining the approval of the  
28 Fire Committee Chairperson, or if he/she shall not be available, after obtaining  
29 the approval of the Vice Chairperson. A record shall be kept of all such  
30 emergency purchases and rules and procedures shall be adopted to reduce  
31 emergency purchases to a minimum.

## 32 **Fire Committee approval of certain purchases.**

33 (a) Whenever a resolution shall be presented to the Fire Committee regarding the  
34 awarding of a contract relating to goods and/or services that have been subject  
35 to public bidding, the following documents shall accompany any resolution  
36 presented to the Fire Committee requesting approval of the awarding of such bid:



1 (1) Copy of the bid advertisement which appears in a newspaper with general  
2 circulation in the Town; whenever possible, the bid should also be advertised on  
3 the state purchasing website.

4 (2) Certificate of bid opening signed by finance director or designee listing  
5 bidders, bids and those present at the bid opening.

6 (3) Bid analysis prepared by the finance director listing alternates.

7 (4) Recommendation of award by engineering or architectural firm or person  
8 responsible for the writing of the specifications project, if applicable.

9 (5) A breakdown of funds to be used to complete the project.

10 (6) Sources from which such funds shall be drawn.

11 (b) All documents shall be submitted to the Fire Committee at the same time that the  
12 resolution is submitted for the purposes of being placed on the agenda for the  
13 next Fire Committee meeting.

14 SECTION 7-8 – Tax Collector Collection Office Supervisor

15 There shall be in the department of finance a Fire District Tax Collector Collection Office  
16 Supervisor, who shall report to the Finance Director Business Manager.

17 The Tax Collector Collection Supervisor of said Cumberland Fire District shall:

18 a) Serve the taxpayers of said Fire District with invoices of their fire tax as soon  
19 as the assessments sheets have been completed and received.

20 b) Oversee receipt and Receive and collection of -all payments for taxes and  
21 interest thereto and turn them over to the Finance Director Business Manager  
22 on a timely basis.

23 e) Make a detailed report of collections once a month to the Fire  
24 Committee Finance Director. Such report shall be made in person if  
25 requested by the Fire Committee. The Finance Director shall include this  
26 report in the monthly finance reporting to the committee.

27 c) The collector tax collection supervisor of taxes for said Fire District shall, for  
28 the purpose of collecting taxes assessed for said District, have the same  
29 powers and authorities as are now by law conferred upon the collector of  
30 taxes for the towns in the State of Rhode Island, including scheduling and  
31 proceeding with a tax sale. The Fire District may provide for such deductions  
32 from the tax assessed against any person if paid by an appointed time or for  
33 such penalty by way of percentage on the tax if not at an appointed time, as  
34 they shall deem necessary to insure punctual payments.

35 d) Supervise tax collection clerks and oversee posting of tax payments as well  
36 as supervision of taxpayer inquiries and problems

37 e) Perform all duties that are expected of a tax collector. -collector.

1  
2 Date adopted: ~~January~~, March 27, 2018

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6   
7 Cynthia Ouellette, Chairperson

8 PASSED:

9 YAY: **6** NAY: **1-Scullin**