**POLICY TITLE: Expense Authorization**

**POLICY NUMBER: 2125**

2125.1 Non-Fire Department purchases made for the District by staff shall be authorized by the General Manager with the consultation of the Office Admin/Treasurer, and shall be in conformance with the approved District budget and applicable District policies. The General Manager may authorize budgeted purchases up to $5000.00.

Fire Department purchases made for the District by staff shall be authorized by the General Manager or the Fire Chief with the consultation of the Office Admin/Treasurer, and shall be in conformance with the approved District budget and applicable District policies. The General Manager may authorize Fire Department budgeted purchases up to $5000.00. The Fire Chief may authorize Fire Department budgeted purchases up to $500.00.

2125.2 Any commitment of District funds for a purchase or expense greater than $5000.00 that is not otherwise governed by the District’s Purchasing Policy, shall first be submitted to the Board of Directors for approval, or shall be in conformance with prior Board action and/or authorizations and must be budgeted

2125.3 A "petty cash" fund shall be maintained in the District office having a balance-on-hand maximum of $200.00.

1. Petty cash may be advanced to District staff or Board members upon their request and the execution of a receipt for same, for the purpose of procuring item(s) or service(s) appropriately relating to District business. After said item(s) or service(s) have been obtained, a receipt for same shall be submitted to the Office Admin/Treasurer, and any remaining advanced funds shall be returned. The maximum petty cash advance shall be no more than $200.00.
2. No personal checks shall be cashed in the petty cash fund.
3. The petty cash fund shall be included in the District's annual independent accounting audit.

2125.4 Whenever employees or Board members of the District incur "out-of-pocket" expenses for item(s) or service(s) appropriately relating to District business as verified by valid receipts, said expended cash shall be reimbursed upon request from the District's petty cash fund or by reimbursement request if needed. In those instances when a receipt is not obtainable, the requested reimbursement shall be approved by the General Manager before payment is made. The District reimbursement request form shall be used by the requestor. No reimbursement will be made without submission of a request on that form. Unauthorized purchases shall not be reimbursed.

2125.5 Requests for reimbursement to the District must have a good faith basis. Submission of a request for a reimbursement without such a basis shall subject the requestor to appropriate sanctions, up to and including termination of employment and referral to an appropriate law enforcement agency for prosecution.