



Umatilla Rural Fire Protection District

305 Willamette Street · PO Box 456 · Umatilla, OR 97882

(541) 922 - 3718 · Fax (541) 922 - 3914

RESOLUTION NO. 10072026-A

Authorization for Timely Payment of Budgeted Bills and Payroll

A resolution authorizing payment of certain budgeted expenditures before Board review, with reporting at the next available Board meeting.

WHEREAS, the Board of Directors adopts an annual budget and appropriations to support District operations, employee compensation, and benefits; and

WHEREAS, payment deadlines may occur between Board meetings, and delaying payment can result in late fees, interest, interrupted services, or missed payroll and benefit obligations; and

WHEREAS, the Board wishes to provide clear payment authority while maintaining financial records, budget controls, and Board oversight;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Umatilla Rural Fire Protection District as follows:

1. Budgeted expenditures under 7500 dollars

The Fire Chief is authorized to approve payment of any lawful District expenditure of less than \$7,500 without separate prior Board approval, provided the expenditure is included in the adopted annual budget, is within available appropriations, and has sufficient available funds. Authorized financial staff or the District's designated administrative service provider may process payments approved by the Fire Chief.

The limit applies to the total expenditure or purchase commitment, including applicable fees, freight, and taxes. A purchase, invoice, or obligation shall not be divided into smaller amounts to avoid the \$7,500 limit. Except for Section 2, expenditures of \$7,500 or more require prior Board approval unless separately authorized by the Board.

2. Payroll retirement and employee benefits

The Fire Chief is authorized to approve, and authorized financial staff or the designated administrative service provider may process, all payroll and payroll-related payments without separate prior Board approval, regardless of amount, including payments of \$7,500 or more, when provided for in the adopted annual budget and within available appropriations and funds.

This authority includes wages, salaries, authorized overtime, paid leave, payroll taxes, employee withholding and required deductions, retirement contributions including PERS, medical, dental and vision premiums, approved health reimbursement contributions, workers' compensation premiums, and other approved employee benefits. Payments must follow applicable law, approved compensation schedules,



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employment agreements, collective bargaining agreements, and benefit plans. This resolution does not authorize new positions, pay increases, or benefit changes that otherwise require Board approval.

3. Review at the next available Board meeting

All payments made under this resolution shall be reported to the Board at its next available meeting following payment. The report shall identify the payee, payment date, amount, purpose, and applicable budget fund or category. Payroll may be summarized by payroll period and payment type, with supporting records available to the Board consistent with confidentiality requirements.

The Board shall review the report after payment, and its review and any concerns or directions shall be recorded in the meeting minutes. No separate Board approval or ratification is required for payments properly made under this resolution. Board review does not excuse an unauthorized expenditure or replace required accounting controls.

4. Payment documentation and controls

Before payment, the Fire Chief or authorized financial staff shall verify the obligation, supporting invoice or payroll record, receipt of goods or services where applicable, correct amount, budget availability, and payment due date. Supporting records shall be retained under applicable records requirements. Payments shall be scheduled to meet due dates and avoid late fees, interest, and lapses in coverage or service.

All checks issued by the District shall bear two signatures. The preferred signers shall be two Board members who are authorized signers under Board resolution and the District's bank records. If a second Board member is unavailable to sign in time to meet the payment deadline, the Fire Chief, who is an authorized signer with the bank, may sign as the alternate together with one authorized Board member. Two distinct, eligible signers are required for every check; the Fire Chief shall not replace both Board signers.

The Fire Chief shall not sign any check payable to himself, including payroll or reimbursement checks; to a family member, relative, or member of his household; or to a business or organization in which he or any such person has an ownership interest, employment relationship, or other direct or indirect financial interest. The Fire Chief shall not sign any check that would or could provide a personal financial benefit, satisfy a personal obligation, or otherwise create an actual or potential conflict of interest.

No Board member or other authorized signer shall sign a check payable to themselves or involving their own family, household, business, or financial interests as described above. Conflicts and their disposition shall be documented, and applicable disclosure and participation requirements under ORS Chapter 244 shall be followed. If two eligible authorized signers are unavailable, the check shall not be issued until two eligible signers are available or the Board lawfully authorizes another eligible signer.



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These requirements supplement existing banking and financial controls. All check signers must be authorized by Board resolution and recognized by the bank before signing. All disbursements must comply with ORS 478.460 and applicable electronic payment requirements. Electronic payments shall retain existing authorization controls and shall not be used to bypass these conflict restrictions. Existing reconciliation and separation of duties controls remain in effect.

5. Budget and purchasing requirements

This resolution does not increase appropriations or authorize spending beyond the adopted budget. Required budget transfers, supplemental budgets, public contracting procedures, and approvals for contracts or purchases remain applicable. Board review after payment shall not substitute for any approval required by law.

6. Applicable Oregon law and District financial standards

Fire district disbursements. ORS 478.460 requires proper orders for disbursement and checks or warrants signed by persons authorized by Board resolution. This resolution establishes the Board's standing payment authorization for expenditures meeting its conditions. It does not replace any separate resolution designating individual authorized signers. The two signature requirement, preference for Board signers, and \$7,500 payment threshold are District financial controls adopted by this resolution, rather than dollar or signature requirements stated in ORS 478.460.

Budget authority. Payments shall comply with Oregon Local Budget Law, including ORS 294.456 governing budget adoption and appropriations, ORS 294.463 governing appropriation transfers, and ORS 294.471 governing supplemental budgets when applicable. ORS 294.100 prohibits spending public money beyond the amount or for a purpose authorized by law. Adoption of a budget does not waive required purchasing or contract approvals.

Employee benefits. Retirement and medical benefit payments shall follow applicable approved plans, agreements, and Oregon law, including ORS 478.335 and 478.340 for medical and hospital coverage and premiums, ORS 478.355 through 478.370 where applicable to District retirement arrangements, and ORS Chapters 238 and 238A where applicable to PERS.

Public contracting. Purchases and contracts shall comply with applicable provisions of ORS Chapters 279A, 279B, and 279C and the District's adopted public contracting rules. Authority to pay a bill under this resolution does not independently authorize a contract award, waive competition requirements, or change procurement thresholds.



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7. Effective date and continuing authority

This resolution takes effect upon adoption and remains in effect until amended or rescinded by the Board. Any District policy requiring separate prior Board approval of each bill is superseded only to the extent it conflicts with the payment authority expressly granted here. All other financial policies remain in effect.

ADOPTED this _____ day of October, 2026.

CHAIRPERSON

VICE CHAIRPERSON

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER