

## **COUNTY POLICY ON USE OF COUNTY TAX ID NUMBER FOR FIREFIGHTING FUNDS**

This Policy for the use of the County Tax ID number was instituted at the request of the County Fire Warden, County Treasurer, County Clerk and County Attorney based upon a meeting held on June 3, 2005. The County Tax ID number was being used by various auxiliary organizations that were not under the financial control of the Board of County Commissioners. The number was being used so donors could receive charitable donations and so the auxiliary did not have to pay sales tax on purchases. These entities are not a part of the County. Their funds are purposely held outside of the County budget to restrict the County Commissioners control and use of the funds. These funds are not subject to audit by the County auditors.

The County Fire Warden, County Treasurer and County Clerk will not issue receipts for funds unless the money is received by the County and placed into a line item in the fire budget for that zone.

Any funds that are deposited into the County fire budget shall include the Fire Zone that it is to be deposited into such as "Fire Fund Zone 12" otherwise it will go into the General County Fire Fund and may be used county wide.

If the County Treasurer does not receive these funds then the treasurer of your auxiliary or support organization will need to write the receipts for charitable donations from that organization. If you do this then you can not use the County Tax ID number.

If the funds are placed into the county budget then all expenditures from the fund are tracked using vouchers supported by receipts and other documentation for each expenditure. Those expenditures are reviewed for accuracy and approved by the Zone Warden and sent to the County Fire Warden for approval. Each voucher must then be sent to the County Clerk for review and approval and then is reviewed and approved by the Board of County Commissioners before the bill is actually paid by the County Clerk and countersigned by the County Treasurer. All completed and approved vouchers must be submitted to the County Clerk by the 25<sup>th</sup> of the month to receive payment by the 10<sup>th</sup> of the next month.

Any funds placed into the fire budget shall only be used for fire protection purposes pursuant to W. S. 18-3-509.

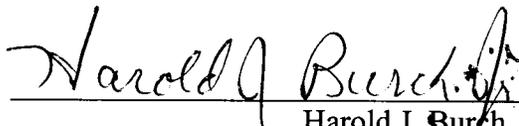
Any funds placed into a line item within a particular fire zone of the fire budget shall only be used for fire protection purposes within that fire zone. If zones are consolidated or changed then the funds shall be transferred to the new zone or zones as determined by the Board of County Commissioners after an advertised public hearing on the matter.

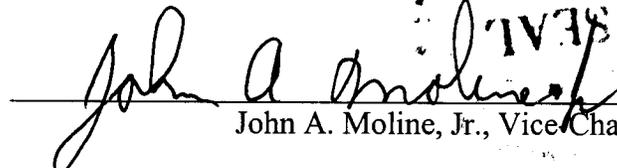
Any Fire Zone that maintains funds that are not deposited with the County Treasurer are not County funds but private funds of that particular auxiliary or support organization.

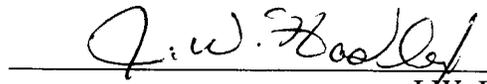
To avoid any conflict of interest the officers in control of these private funds should not be the same as the officers of the County Fire Zone. Also, it should be made clear on all advertising or other solicitation of funds where the funds go to, so we do not have any questions if the funds go to the County or the particular auxiliary or support group. Each support group should get their own Tax ID number. A form is available from the IRS. It is our understanding that a donor needs a receipt for any donation of over \$250.00 from a charitable organization approved by the IRS.

Adopted this 2<sup>nd</sup> day of May, 2007, in Commissioners Proceedings Book 10 Page 286.

BOARD OF CROOK COUNTY COMMISSIONERS

  
\_\_\_\_\_  
Harold J. Burch, Jr., Chairman

  
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ATTESTED:   
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Connie D. Tschetter, County Clerk

