


<b>East Lake Tarpon Special Fire Control District</b>		
	<b><i>SOP 108 Purchasing/Expenditure Procedures</i></b>	
	<b>Implementation Date: 05/2003</b>	<b>Revision Date(s): 9/18/2018</b>
		<b>Reviewed Date(s): 8/28/2018</b>
	<b>Forms or Attachments: None</b>	

**GENERAL PURCHASING/EXPENDITURE PROCEDURES PURPOSE:**

To guide those authorized to purchase or expend property on behalf of the Department.

**GENERAL GUIDELINES:**

A purchase Order is the authority for the purchase of supplies, equipment, and/or services on behalf of the Department by an authorized representative.

Purchase Orders are required for all purchases over \$500.

The only exceptions are as follows:

- a. When authorized personnel use a Department credit card, a Credit Card Purchase form is filled out and submitted to the Fire Chief for his approval. When approved, the Credit Card Purchase form with receipt attached is submitted to the Financial Administrator for payment.
- b. Open Purchase Orders are to be used for multiple purchases from the same vendor using the same account number(s).
- c. Open Purchase Orders require an Open Purchase Order Request form to be submitted to the Fire Chief for approval.

**The following procedures apply for all ~~non-line item~~ purchases:**

**Once approved, budgetary items do not need Board of Commissioner approval.**

**Purchases made via Department undesignated Reserves need Board of Commissioner approval.**

**Purchases under \$3,500** can be made from a single vendor without multiple quotations. The Fire Chief is empowered/authorized to purchase or contract for equipment, supplies, and/or services when the amount to be paid does not exceed \$3,500.

**Purchases of \$3,500 - \$9,999.99** require a minimum of (3) three written quotations.

The steps for obtaining items of \$3,500 or greater is as follows:

- a. Need for item/service is identified.
- b. Personnel complete a Purchase Order and attach all quotations/information to form.
- c. If the minimum of (3) three quotations are not received, written documentation will be provided.
- d. Division Chief submits Purchase Order and quotations to Financial Administrator to verify if funds are available.
- f. Financial Administrator submits Purchase Order and bid to Fire Chief for approval.
- g. Item/service is ordered.

**Purchases of \$10,000 and greater** require a sealed bid process. All requests for sealed bids shall be advertised in a daily newspaper (within the Tampa Bay region) for a period not to exceed one week. Sealed bids shall be opened by the Treasurer and Fire Chief and the bid shall be awarded on the basis of best bid serving the best interest of the East Lake Tarpon Special Fire Control District.

**Exceptions to purchasing procedures:**

- a. Emergent Repairs To: Equipment or facilities owned and/or leased by the Department at the discretion of the Fire Chief. The Fire Chief will notify Board of Fire Commissioners at the next scheduled Board of Fire Commissioners Meeting.
- b. Purchase Contracts: Supplies, equipment, and/or services may be purchased through the State of Florida, Federal Government (USA-GAS), and/or other local governmental purchasing contracts.

**RECEIPT OF ITEM/SERVICE**

Upon receipt of ordered item/service, the requesting personnel will obtain the shipping/service order and examine item/service for accuracy and completeness. The invoice will then be submitted

to the Financial Administrator to be attached to the purchase order. Purchase Orders will not be processed for payment until approved invoices are received.

Prior to placing any item in-service that has a value of \$1,000.00 or greater, the Division Chief shall request an asset number/tag from the Financial Administrator. The asset number/tag will then be applied to the item (if possible) prior to being placed in-service.

**All equipment that is reusable will have a “Property of East Lake Fire Rescue” tag applied prior to being placed in-service. It will be the responsibility of the personnel that ordered the item to apply the asset number/tag.**

## **SURPLUS AND OBSOLETE PROPERTY**

Responsibility: The disposal of surplus equipment or supplies shall be the responsibility of the Fire Chief. The authorization for the disposal of surplus property shall come from the Board of Fire Commissioners and be recorded in their minutes.

Procedures:

1. Each division will report its surplus or obsolete stock, equipment or supplies to the Fire Chief, in writing, with a detailed description of items to surplus.
2. The Fire Chief will take the necessary action to determine if there is a need for the items within this organization or by governmental entities within the county.
3. The Fire Chief will present the list of proposed equipment/supplies for surplus. The Fire Chief shall make recommendations to the Board of Fire Commissioners for disposal, sale, and/or reassignment.

Sale of Materials:

1. Sale of Materials to allow usage of internet based sales options, such as 'GovDeals.com', Craigslist, and eBay in the sale of excess or obsolete inventory.

Items Approved for Disposal

1. Items approved for disposal will have all serviceable parts removed and placed in inventory. The remaining items will be disposed of in the manner recommended to and approved by the Board of Fire Commissioners.
2. If the item had an asset tag, the tag shall be removed and attached to the completed asset form. The form is then sent to the Financial Administrator for proper documentation.