

SPOKANE VALLEY FIRE DEPARTMENT
Board of Fire Commissioners
Policy for Budget #015

Purpose:

It is the policy of the Department to provide uniform guidelines and assign responsibility for budget preparation and expenditure control. The budget provides a link between the citizens of the District and the Spokane Valley Fire Department.

Authority:

RCW 52.16.030
RCW 84.52.020
RCW 52.16.040
RCW 52.16.010
BARS manual

Policy:

1. Spokane Valley Fire Department is dedicated to provide services to the community through efficient and effective use of available resources.
2. It is the responsibility of the Fire Chief to coordinate the preparation of the annual budget, review departmental requests for budget adjustments, and ensure that sufficient funds are available to meet operating requirements.
3. The Spokane Valley Fire Department financial resource annual budgeting is the result of a process that follows the legal requirements of the Revised Code of Washington and the oversight of the governing body of the Department, the Board of Fire Commissioners.
4. The Board of Fire Commissioners provides the overall policy direction for the budget to the Fire Chief.
5. The annual budget is formally adopted and filed with the clerk of Spokane County on or before the thirtieth day of November.
6. The budget, as required by RCW 84.52.020, constitutes the legal authority for expenditures.
7. The Department is required to prepare and certify each fund as a part of the annual budget (RCW 52.16.030).
8. The annual budget is required to be adopted and filed on or before November 30 each year as a requirement of RCW 84.52.020.
9. The tax levies will be adopted according to RCW 52.16.040 as part of the budgeting process.
10. The County Treasurer receives and disburses department revenues, collects taxes and assessments as authorized and levied, and credits revenues to the proper fund pursuant to RCW 52.16.010.
11. The Spokane Valley Fire Department will maintain an unfunded, unreserved amount that is sufficient to cover cash flow requirements from the beginning of the fiscal year until the first tax receipts in May.

Procedures:

A. Budget Preparation

1. The budget of each division should be prepared to reflect detailed cost allocation.
2. In budgeting for each year, each division should examine their current budget and remove or reduce items or services that could be eliminated or reduced in cost.
3. The Spokane Valley Fire Department operates on a calendar year basis and the current year budget is used as a base to begin determination of needs for the following year.
4. All Chief Officers, Division Supervisors and Program Managers are required to submit an operational budget each year. Capital budgets are also developed. Budget requests are reviewed and prioritized prior to the finalization of the budget.
5. Administration reviews all budget requests and Chief Officers meet with each Program Manager to discuss requests as part of the budget process.
6. All Chief Officers, Division supervisors and Program Managers submit goals to the Fire Chief for review each year as part of the budget preparation.
7. The Board of Fire Commissioners established an emergency reserve fund in the amount of 25% of the Department's annual operating budget (Per Resolution No. 2008-307), adopted on August 25, 2008. In the event of inadequate cash flow, this emergency reserve fund will enable the Department to adequately fund the Department's financial liabilities through the fiscal year until the tax receipts are received from Spokane County.
8. A preliminary budget is designed based on all budgets submitted. After review, budget line item amounts are entered into the budget spreadsheet and a presentation is made by Administration to the Board of Fire Commissioners at an open public meeting to provide the public time to review and comment on the budget.
9. The annual budget is adopted by the Board of Fire Commissioners at the second Commissioner's meeting in November and sent to the County by November 30.

B. Budget Implementation

1. Authorized maximum expenditures for the current year budget are entered on the budget spreadsheet, finalized and adopted by the Board of Fire Commissioners.
2. Each Chief Officers, Division Supervisor and Program Manager has access to a copy of the annual budget. In addition, individualized spreadsheets for each All Chief Officer, Division Supervisor and Program Manager can be are electronically stored for tracking expenditures.
3. Divisions shall review monthly expenditure reports distributed by the Finance Director and take necessary steps to ensure that expenditures are authorized and do not exceed budgeted amounts.

4. Minor budget adjustments, such as account coding issues, shall be authorized by the Finance Director; budget adjustments affecting approved program outcomes shall be authorized by the Fire Chief.
5. Coding of invoices for payments of expenses shall follow the Budgetary, Accounting, and Reporting System (BARS) coding as directed by the Washington State Auditor's Office that prescribes the accounting and reporting of local governments and fire district in the State of Washington, under RCW 43.09.0200.

C. Schedule of the Budget Process

The Spokane Valley Fire Department has developed the following schedule for the budget process:

1. In January, Goals for the current fiscal year are provided by the Fire Chief to the Board of Fire Commissioner's in an open public meeting. Goals of each division serve as the work plan for their annual budget and progress is reported to the Board twice annually.
2. A preliminary budget is distributed in June along with the current year to date expenditure report to Chief Officers, Division Supervisors and Program Managers for initial budget review and revision recommendations.
3. In July, initial meetings are held to discuss possible staffing, capital needs and new program requests with staff.
4. In August, the Board of Fire Commissioners, Fire Chief, Staff and labor groups hold a one-day retreat and review initial budget recommendations, discuss Department needs, budgetary needs, limitations and general Department issues. The Fire Chief then directs Chief Officers, Division Supervisors, and Program Managers to begin updating, and planning their budgets, working on new goals that directly tie together with the budget.
5. During August, divisions complete their proposed budgets based on updated revenue and expenditures recommended for the new budget. The budgets are submitted to the Finance Director and respective Chief Officers and meetings are held to prioritize needs.
6. The Fire Chief and Finance Director meet with Chief Officers in September to discuss his or her budgets.
7. Goals for the new year are developed, reviewed, revised and submitted to the Chief with budget totals for each Division by the end of September.
8. During October, the Chief and Finance Director meets with the Chief Officers, Division Supervisors and Program Managers to review the first draft of the budget, re-prioritize program recommendations, staffing and other expenditures for the upcoming year.
9. During the month of October, final revisions are made and the budget is printed and a PowerPoint presentation is prepared for a Public Board of Fire Commissioners Meeting at the end of October. Copies of the proposed budget

are made available to the public at the meeting. Public comments are addressed and recommendations are discussed.

10. The final budget is adopted in the first part of November at a regular meeting of the Board of Fire Commissioners and submitted to the County by the November 30 deadline.
11. The final approved budget is distributed prior to year-end.

Adopted:

Spokane Valley Board of Fire Commissioners:
June 16, 2008

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Reviewed:

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