

EAST COUNTY FIRE & RESCUE
POLICIES, PROCEDURES & GUIDELINES

SUBJECT: Budget Policy

PPG NUMBER: 90.1

Page 1 of 2

DATE OF ISSUE: 5-15-07

ADOPTED BY:

Mark McKinley
Board Chair

REVISED: 04-02-2019

1.0 Purpose:

1.1 To provide guidance and clarification on how the District's budget will be structured and developed.

2.0 Policy:

2.1 General

- 2.1.1 The District shall develop budgets for all funds reportable to the Office of the Washington State Auditor; e.g. General Fund, Debt Service Fund, and EMS Levy Fund.
- 2.1.2 The budgets shall be based on a fiscal year beginning on January 1 and ending on December 31.
- 2.1.3 The total proposed expenditures shall not exceed the total of estimated income and rollover from the previous year.
- 2.1.4 Budgets for all funds shall be adopted annually.

3.0 Procedure

3.1 Budget Calendar for Operating Budget

- 3.1.1 The District's administrative personnel shall develop a Budget Calendar to be adopted by the Board of Commissioners in August of each year. The Budget Calendar shall include the following:
 - 3.1.1.1 Adopt Budget Calendar – Last regular Board meeting in August
 - 3.1.1.2 Accept Input to Budget – The day after Commissioners adopt the budget calendar through the end of September
 - 3.1.1.3 Deadline to Submit Legal Ad for Notice of Public Hearing – Notice shall be published once each week for two consecutive weeks prior to the first Board meeting in October
 - 3.1.1.4 Public Hearing Date (Income Sources) – First Board meeting in October
 - 3.1.1.5 Presentation of Draft Budget – Last regular Board meeting in October
 - 3.1.1.6 Review of Final Budget – First Board meeting in November
 - 3.1.1.7 Approve Final Budget – Second Board meeting in November

3.2 Budget Process

- 3.2.1 Annually, the Clark County Assessor will provide taxable assessed value information that administrative staff will use to determine levy rates and amounts.
- 3.2.2 The Board of Commissioners shall adopt Levy Resolutions indicating the amount of increase over the previous year's levy.
- 3.2.3 The Fire Chief shall solicit District staff for input on budget expenditures.
- 3.2.4 All of the District's budgets shall be balanced; i.e. The expenditures shall be equal to the sum total of projected revenues and rollover from the previous year.
- 3.2.5 The District's Debt Service budget will be determined by the required payments to Debt Service.
- 3.2.6 The Board of Commissioners shall hold a public hearing at the first regular Board meeting in October in accordance with RCW 84.55.120. The purpose of the public hearing is to discuss projected revenue and adopt Levy Resolutions. Administrative staff shall submit information to the local newspaper for a legal ad to be published once each week for the two consecutive weeks prior to the first regular board meeting in October.
- 3.2.7 Administrative staff shall prepare a draft budget and present it to the Board of Commissioners not later than the last regular Board meeting in October. The Board may choose to schedule a special meeting to discuss the draft budget.
- 3.2.8 Administrative staff shall present the proposed final budget to the Board of Commissioners at the first regular Board meeting in November.
- 3.2.9 The Board of Commissioner's shall adopt the District budgets by resolution at the last Board meeting in November.
- 3.2.10 The District's levy resolutions, resolutions to adopt budgets and the adopted budgets shall be delivered to the Clark County Board of Commissioners and the Clark County Assessor prior to November 30. The adopted budgets shall also be sent to the Clark County Treasurer.