





HUTTO FIRE RESCUE

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT #3

STANDARD OPERATING PROCEDURES

<p>STANDARD OPERATING PROCEDURE - Administration</p> <p>#1-4.1 (Revised)</p> <p>ISSUE DATE: October 1, 2021 EFFECTIVE: October 1, 2021</p>	<p>RESCINDS: #1-4.1: Budget Development and Management Policy (2009), (2019)</p>
<p>SUBJECT:</p> <p>BUDGET DEVELOPMENT AND MANAGEMENT POLICY</p>	<p>AUTHORIZED BY:</p> <p>Williamson County ESD #3 Board of Commissioners</p>
<p>REFERENCE / AUTHORITY: State of Texas Laws State of Texas Statutes</p>	<p>APPLIES TO:</p> <p><input checked="" type="checkbox"/> Full Time Uniformed Staff <input type="checkbox"/> Volunteer Uniformed Staff <input checked="" type="checkbox"/> Civilian Staff <input checked="" type="checkbox"/> ESD Commissioners</p>
<p>TFCA BEST PRACTICES: Chapter(s) : 1 Item(s) : 1.02</p> 	<p>CPSE / CFAI ACCREDITATION:</p> 

PURPOSE

Establish a fiduciary policy for Hutto Fire Rescue/Williamson County Emergency Services District #3 (Hutto Fire Rescue) outlining Fiscal Year dates and the procedure for Fiscal Year budgeting.

BACKGROUND

The budget is the most important document and information that an Emergency Services District (ESD) can provide to its citizens because it talks about priorities; the money coming in, the money going out, fire and emergency services operations, organization structure, and the services provided to its citizens. An ESD's budget reflects its vision, strategy, and priorities. The process used to create and communicate the budget reflects how ESD commissioners and fire and emergency management department leaders operate. Effective budget processes should always be inclusive, transparent, and efficient. Effective budget practices build trust through involvement and buy-in from citizens, department leaders, commissioners and other local officials. When done right, key budget processes and information are communicated simply, clearly, and frequently, which results in greater transparency and trust.

The annual budget is one of the most powerful and most overlooked tools ESD commissioners and other governmental officials have available to them. A smart, well-executed ESD budget process is used to: (1) determine and prioritize a community's safety goals, (2) educate citizens about the ESD's and fire/EMS department's capabilities and constraints, (3) build community support for the ESD and the department, (4) demonstrate the financial health of the ESD, and (5) develop and evaluate leadership and teamwork.

POLICY GENERAL

- A. As a political subdivision of the State of Texas, Hutto Fire Rescue is required to develop, adopt, and manage a budget on an annual basis. This budget is developed based on the projected tax receipts for a given fiscal year as determined by the assessed property valuation of Hutto Fire Rescue and the projected Sales and Use Tax revenues.
- B. The Fiscal Year budget is established on an annual cash basis.
- C. A budget is a plan for using the Hutto Fire Rescue resources to meet its goals and objectives.
- D. While the law requires an ESD to adopt annual budget, experience has shown that the long-term budget process enables the governing ESD Commissioners to:
 - 1. Review the district's operations and activities.
 - 2. Analyze needs and wants.
 - 3. Evaluate any existing and additional resources.
 - 4. Weigh the merits of a new piece of equipment against the pressures to reduce the tax rate.

BUDGET BEST PRACTICES

- A. General
 - 1. Have a clear budget process/calendar.
 - 2. Start with a vision, goals, strategy.
 - 3. Focus and prioritize.
 - 4. ESD/service provider work as a team.
 - 5. Invite citizen input.
- B. Communicate

1. Be as transparent as possible.
2. Communicate broadly, frequently, repeatedly.
3. Use simple, clear language.
4. Go beyond words/use compelling visuals.
5. Make data easily accessible, dynamic.
6. Allow feedback, interaction.

BUDGET DEVELOPMENT

- A. The standard Fiscal Year will be from October 1 to September 30.
- B. Budget requests should be prepared for submission to the Fire Chief by no later than May 1.
 1. Budget requests should be developed and submitted using the Hutto Fire Rescue/Williamson County Emergency Services District #3 *Fiscal Year Request Form* (Attachment 1).
- C. The Fire Chief will present a balanced budget titled *Fire Chiefs' Budget Proposal - Fiscal Year 20XX-20XX* to the Board of Commissioners no later than the last day of August each year.
- D. The Board of Commissioners will adopt a Fiscal Year Budget for Williamson County Emergency Services District #3 no later than September 31 of each year, or the date determined by the Williamson County Tax Office.

BUDGET MANAGEMENT

- A. Each individual with budgeting responsibilities should keep a running account of how much of the budgeted funds have been spent from their budget lines.
- B. The Fire Department Administrator will prepare budget statements on a regular basis detailing expenditures from each budget area.
- C. The Board of Commissioners will be provided at their regularly scheduled Board meeting a detailed account regarding the status of the annual Fiscal Year budget.
- D. Budget adjustments will be developed by the Administrator and Fire Chief and presented to the Board of Commissioners for approval as necessary.

