


CAL FIRE Butte Unit
Policies and Procedures



Approved By: 
Darren Read, Unit Chief

Approval Date: October 26, 2017

Subject: **3500 Budgeting**
Specific Subject: **3500.001 Unit Budget Allocations**

Original Policy Date: N/A
Revision Date:

POLICY:

Individual Battalions, Bureaus and Stations will be allocated an annual operating budget out of the Units operating funds (Schedule C funds & 02350, 27100, 27110, 27120, 27140 & 27170 PCA codes).

Station Captains will use the allocated budget for all operations of the station with the exception of Utilities, Fuel and Subsistence. Station personnel will track expenditures on a standardized station budget spreadsheet and remain within the allocated budget amount. The station budget will be based on a fiscal year.

State Battalion and Bureau budgets will be allocated to each Battalion for use on special and emergency repairs and projects within the Battalion. The Battalion Budgets will be the first line of funding for projects and repairs. At the end of the fiscal year the Battalion Budget should be utilized to make station and equipment improvements.

PROCEDURE:

1. Battalion/Station Budgets:

- a. Annually, after July 1 and after the State budget is passed each year, the Administrative Division Chief will send out the annual budget allocations spreadsheet for the fiscal year. The spreadsheet will indicate the station budgets for each Battalion, Bureau and Station, the allocated funding amounts, funding source and spending completion time frames. State station budgets will be broken down by one engine and two engine stations. Stations that have a dozer assigned and stations that have a year-round state engine assigned, will receive additional funding. As an example, Oroville HQ will receive the two-engine station budget load, dozer budget load, and the year-round state engine staffing budget loads.
- b. Responsible personnel will need to have all expenditures tracked to manage the budget properly. In order to achieve this, a standardized Unit wide station budget expenditure spreadsheet will be developed and used by each station so station personnel and covering personnel can log and code purchases made against the station budget.

The budget spreadsheet should be stored on the desktop of each fire stations computer and be named "Station Budget FY **/**".

When logging purchases, PCA codes must be used to indicate which dollar amounts were used from each budget allocation.

- c. At the end of each quarter, finance will send a report to each station identifying operating expenditures. These statements can be used to reconcile the station budget spreadsheet.
- d. Facility repairs, equipment replacement and projects the station budget can not cover will be placed on a project request form and forwarded through the chain of command to the respective Division Chief for approval and discussion with the Administrative Division Chief. If the Battalion Budget contains sufficient funds to complete the repair/purchase the Battalion Chief can approve the purchase.
- e. At the end of the fiscal year the savings in station budgets can be used at the discretion of the station Captains for station and equipment improvement. Approval for the year end spending will be authorized at the Battalion Chief level. End of fiscal year savings in Battalion and Bureau budgets should be used to at the discretion of the Battalion Chief for battalion and program improvements.
- f. The respective Battalion Chief is required to set spending parameters with their staff insuring all the departments spending policies and rules are followed.
- g. The Administrative Division Chief is required to approve any contracts for service (regardless of dollar amount) and any expenditures above the allocated budget amount.
- h. Purchases may NOT be split purchased to avoid approval or purchasing requirements.
- i. Items available through the Service Center shall be acquired through the Service Center whenever possible.
- j. All purchases must utilize the current department purchasing rules. This includes State, contract and schedule C funds.
- k. All requests for additional funds from any funding source must be requested utilizing the chain of command to the Administrative Division Chief. Do not contact State or County finance personnel directly looking for additional funds.