



# Budget and Fiscal Responsibilities for Chief Fire Officers

## Course Plan

### Course Details

<b>Certification:</b>	Chief Fire Officer
<b>CTS Guide:</b>	Chief Fire Officer Certification Training Standard (September 2017)
<b>Description:</b>	This course provides students with a basic knowledge of the budgeting requirements related to the roles and responsibilities of a Chief Fire Officer including developing a budget management system, developing a division or departmental budget, and describing the process for ensuring competitive bidding.
<b>Designed For:</b>	The certified Company Officer advancing to the Chief Fire Officer classification
<b>Prerequisites:</b>	Meet the educational requirements for Company Officer or five (5) years as a career officer (Lieutenant or higher), or seven (7) years as a volunteer officer (Lieutenant or higher) or five (5) years CAL FIRE Fire Apparatus Engineer
<b>Standard:</b>	Complete all activities and formative tests. Complete all summative tests with a minimum score of 80%.
<b>Hours:</b>	Lecture: 7:30 Activities: 8:30 Testing: 2:00
<b>Hours (Total):</b>	18:00
<b>Maximum Class Size:</b>	25
<b>Instructor Level:</b>	Primary Instructor
<b>Instructor/Student Ratio:</b>	1:25
<b>Restrictions:</b>	None
<b>SFT Designation:</b>	CFSTES

### Required Resources

#### Instructor Resources

To teach this course, instructors need:

- *Little Budget Book: A Portable Budgeting Guide for Local Government* (Len Wood, 2nd Ring edition, Training Shoppe, ISBN: 9780963437457)
- *Chief Officer: Principles and Practice* (International Association of Fire Chiefs, 1st edition, Jones & Bartlett Learning, ISBN: 9780763779290)
- *Chief Officer: Principles and Practice Instructor's ToolKit* CD-ROM (International Association of Fire Chiefs, Cdr edition, Jones & Bartlett Learning, ISBN: 9780763798390)
- *Chief Officer: Principles and Practice Instructor's Test Bank* CD-ROM (International Association of Fire Chiefs, Cdr edition, Jones & Bartlett Learning, ISBN: 9780763798406)

#### Online Instructor Resources

The following instructor resources are available online at

<http://osfm.fire.ca.gov/training/resources>

- Course plan
- Website

#### Student Resources

To participate in this course, students need:

- *Little Budget Book: A Portable Budgeting Guide for Local Government* (Len Wood, 2nd Ring edition, Training Shoppe, ISBN: 9780963437457)
- *Chief Officer: Principles and Practice* (International Association of Fire Chiefs, 1st edition, Jones & Bartlett Learning, ISBN: 9780763779290)

### Unit 1: Introduction

#### Topic 1-1: Orientation and Administration

##### Terminal Learning Objective

At the end of this topic, a student will be able to identify facility and classroom requirements and identify course objectives, events, requirements, assignments, activities, resources, evaluation methods, and participation requirements in the course syllabus.

##### Enabling Learning Objectives

1. Identify facility requirements
  - Restroom locations
  - Food locations
  - Smoking locations
  - Emergency procedures
2. Identify classroom requirements
  - Start and end times
  - Breaks
  - Electronic device policies
  - Special needs and accommodations
  - Other requirements as applicable
3. Review course syllabus
  - Course objectives
  - Calendar of events
  - Course requirements
  - Student evaluation process
  - Assignments
  - Activities
  - Required student resources
  - Class participation requirements

##### Discussion Questions

1. What is a formative test? What is a summative test?

##### Activities

1. Student introductions

#### Topic 1-2: Executive Chief Officer Certification Process

##### Terminal Learning Objective

At the end of this topic, a student will be able to identify different levels in the Executive Chief Officer certification track, the courses and requirements for Chief Fire Officer certification, and be able to describe the certification task book and testing process.

##### Enabling Learning Objectives

1. Identify the different levels of certification in the Executive Chief Officer certification track

## Chief Fire Officer 3B

---

- Company Officer
  - Chief Fire Officer
  - Executive Chief Officer
2. Identify the courses required for Chief Fire Officer
    - Chief Fire Officer 3A: Human Resources Management for Chief Fire Officers
    - Chief Fire Officer 3B: Budget and Fiscal Responsibilities for Chief Fire Officers
    - Chief Fire Officer 3C: General Administration Functions for Chief Fire Officers
    - Chief Fire Officer 3D: Emergency Service Delivery Responsibilities for Chief Fire Officers
  3. Identify any other requirements for Chief Fire Officer
  4. Describe the certification task book process
    - Complete all prerequisites and course work
    - Submit application and fees to request certification task book
      - Must be employed by a California Fire Agency as a Chief Fire Officer
    - Complete all job performance requirements included in the task book
    - Must have identified evaluator verify individual task completion via signature
    - Must have Fire Chief or authorized representative verify task book completion via signature
  5. Describe the certification testing process
    - Complete coursework
    - Schedule online certification test
    - Schedule skills evaluation test

### Discussion Questions

1. How many levels are there in the Executive Chief Officer certification track? What are they?

### Activities

1. To be determined by the instructor.

## Unit 2: Budget Management

### Topic 2-1: Developing a Budget Management System

#### Terminal Learning Objective

At the end of this topic, a student, given fiscal and financial policies, will be able to develop a budget management system to keep the division or department within the budgetary authority.

#### Enabling Learning Objectives

1. Identify types of budgeting systems, including:
  - Planning programming budgeting system (PPBS)
  - Line item budgets
  - Zero-based budgeting (ZBB)
  - Program budgeting

## Chief Fire Officer 3B

---

- Performance budgeting
  - Matrix budgets
2. Describe methods to track relevant financial data, including:
    - Revenue to date
    - Anticipated revenue
    - Expenditures to date
    - Encumbered amounts
    - Anticipated expenditures
  3. Interpret financial data from budget management system
  4. Verify expenditures remain within budgetary authority
  5. Communicate budget management system orally and in writing

### Discussion Questions

1. What percentage of the general fund is allocated to public safety in your jurisdiction?
2. What are the other sources of revenue for your agency's budget beyond the general fund?
3. What types of budgeting systems are utilized in your agency?

### Activities

1. To be determined by instructor.

### Instructor Notes

1. Require students to provide an example of their own divisional or departmental budget for purposes of class discussion.

**CTS Guide Reference:** CTS 4-2

## Topic 2-2: Developing a Divisional or Departmental Budget

### Terminal Learning Objective

At the end of this topic, a student, given schedules and guidelines concerning budget preparation, will be able to develop a divisional or departmental budget, determining and justifying capital, operating, and personnel costs.

### Enabling Learning Objectives

1. Identify the operation and maintenance costs associated with existing and new:
  - programs
  - facilities
  - equipment
  - fleet
2. Determine personnel costs
  - Salary
  - Benefits
  - Staffing levels
  - Training costs
  - Furniture, fixture, and equipment costs for new positions
3. Define capital expenses
  - Amortized costs of equipment/apparatus replacement value

- Capital improvement projects
- 4. Justify capital, operating, and personnel costs
  - Identify applicable policies, procedures, rules, and/or regulations requiring the expense
  - Demonstrate impact of expenditure on the ability to sustain or enhance service levels
- 5. Interpret approved budget management system
- 6. Allocate finances per approved divisional or departmental budget
- 7. Relate interpersonally, both orally and in writing, as needed to develop a budget
  - Identify budget stakeholders
  - Complete required documentation (ie budget change proposal, budget enhancement)
  - Abide by budget cycle calendars and deadlines
  - Attend meetings with legislative and regulatory authorities

### Discussion Questions

1. What is the relationship between your budget and the determination of service levels?
2. How do operating expenses differ from capital expenses?
3. What role might the cyclical nature of the economy play in developing an agency's budget?

### Activities

1. Given a budget, make a mock presentation to a governing body proposing and justifying a change in expenditures.

### Instructor Notes

1. Identifying required supplies and equipment is covered at the project and divisional level under the Company Officer certification. This standard expands upon that instruction.
2. Require students to provide an example of their own divisional or departmental budget for purposes of class discussion.

**CTS Guide Reference:** CTS 4-1

## Unit 3: Competitive Bidding

### Topic 3-1: Describing the Process for Ensuring Competitive Bidding

#### Terminal Learning Objective

At the end of this topic, a student, given established specifications, and the agency's policies and procedures, will be able to describe the agency's process for ensuring competitive bidding, including developing requests for proposal (RFPs) and soliciting and awarding bids.

#### Enabling Learning Objectives

1. Describe purchasing laws, policies, and procedures
2. Identify evaluative methods for ensuring competitive bidding
  - Minority, Woman, or Disabled Veteran Business Enterprise (MWDVBE) requirements
  - Local/regional vendors
  - Vendor capacity to fulfill the required task

## Chief Fire Officer 3B

---

- Responsive vs nonresponsive bids
  - Prequalification documentation
  - Quality of product/service vs lowest bid
3. Communicate the competitive bidding process orally and in writing
    - Developing requests for proposal (RFPs)
    - Soliciting vendors
    - Awarding bids

### Discussion Questions

1. What evaluative methods are utilized within your agency to ensure competitive bidding?
2. What are the components of an RFP for a given product or service?
3. Does your agency have a minimum number of required bidders?

### Activities

1. Given established specifications for a product, agency policies and procedures for purchasing, and three (3) bids, have students use evaluative methods to award a purchase contract.

### Instructor Notes

1. Consider the discussion of sole source vendors.

**CTS Guide Reference:** CTS 4-3

## Chief Fire Officer 3B

---

### Time Table

Segment	Lecture Time	Activity Time	Total Unit Time
<b>Unit 1: Introduction</b>			
Topic 1-1: Orientation and Administration			
Lecture	00:30		
Activity 1-1: See suggested activity		1:30	
Topic 1-2: Executive Chief Officer Certification Process			
Lecture	00:30		
Activity 1-2: To be determined by instructor		00:00	
<b>Unit 1 Totals</b>	<b>1:00</b>	<b>1:30</b>	<b>2:30</b>
<b>Unit 2: Budgets</b>			
Topic 2-1: Developing a Budget Management System			
Lecture	1:30		
Activity 2-1: To be determined by instructor		1:00	
Topic 2-2: Developing a Divisional or Departmental Budget			
Lecture	4:00		
Activity 2-2: To be determined by instructor		4:00	
<b>Unit 2 Totals</b>	<b>5:30</b>	<b>5:00</b>	<b>10:30</b>
<b>Unit 3: Competitive Bidding</b>			
Topic 3-1: Describing the Process for Ensuring Competitive Bidding			
Lecture	1:00		
Activity 3-1: See suggested activity		2:00	
<b>Unit 3 Totals</b>	<b>1:00</b>	<b>2:00</b>	<b>3:00</b>
<b>Lecture, Activity, and Unit Totals:</b>	<b>7:30</b>	<b>8:30</b>	<b>12:00</b>

#### Course Totals

Segment Type	Time
Total Lecture Time (LT)	7:30
Total Activity Time (AT)	8:30
Total Testing Time (TT)	2:00
<b>Total Course Time</b>	<b>18:00</b>