FIRE & FINANCE

QUESTIONS TO ASK THE **FINANCE/BUDGET DIRECTOR**

Use this guide, developed as part of a partnership between Government Finance Officers Association (GFOA) and International Association of Fire Chiefs (IAFC) to build a better relationship with other leaders from your government.

1. **How do we prepare our budget?**
   - What is our fiscal year?
   - When does the process begin?
   - Do we only budget for one year or do we look further into the future?
   - How do we plan for major capital expenditures?
   - How should the fire chief be involved in planning and budgeting?

2. **Can you provide an overview of spending in the last budget period?**
   - Was spending significantly greater or less than expected in any areas?

3. **What are the most significant sources of revenue for the overall organization?**
   - How is the fire budget funded?
   - What percentage of the entire budget is the fire department budget?

4. **Do we charge fees for any services (EMS, Permits, Inspections, Special Events)?**
   - What is the billing process?
   - How are fees calculated?
   - What is this revenue used for?
   - Do we participate in Public Emergency Medical Transportation Program Distribution (PEMT)?

5. **What is our overtime budget? How is the overtime budget developed?**

6. **How many full-time equivalent positions (FTEs) are included in our budget?**
   - How many are currently filled? How do we budget for vacancies?
   - What is the process for requesting additional FTEs?
   - What is the process for filling vacant positions?

7. **Does the overall organization have a strategic plan?**
   - What is the connection between the strategic plan and the budget?
   - How does the organization prioritize programs and services when making decisions about budget allocations?

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QUESTIONS TO ASK THE FINANCE/BUDGET DIRECTOR *Continued*

8. **Does the overall organization have a master plan, economic development plan, or land use plan that informs what gets funded in the operating budget and/or capital budget?**

9. **Does the overall organization have a capital improvement plan (CIP)?**
   - How many years does it cover?
   - How are decisions about CIP investments made?
   - How do we fund our capital investments?
     - Does the approach used by fire differ from other departments?
   - If we utilize debt financing, what type of debt and how does that work?
   - What is our bond rating? How does our rating impact our borrowing capacity?

10. **How does the organization fund the replacement of fire equipment and apparatuses/vehicles?**
    - If we don't have a replacement plan, can we discuss setting one up?
    - Do we use leases any apparatuses/vehicles?
    - Do we ever purchase jointly with other jurisdictions?

11. **What are the organization's procurement policies and procedures?**
    - Where can I learn more about these?
    - Is there training available for my staff on these policies and procedures?

12. **What is the payroll cycle and associated deadlines?**

13. **What are the policies regarding leave time?**
    - What are the different types of leave?
    - How is leave time accrued?
    - How much leave can be carried over from one year to the next?
    - Is leave time paid out or is it "use it or lose it"?

14. **How does our organization manage grants?**
    - Do we have a grant policy or grant procedures?
    - Does the organization have a central grants team?
    - What type of grants do we apply for and receive?

15. **If you didn't come to me, where would you go to learn more about the fire service?**

16. **How can the fire department be a better partner for finance?**

17. **Can we set up regular meetings to discuss our budget and other finance-related issues?**

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QUESTIONS TO ASK THE **FIRE CHIEF**

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1. **What services does your department provide?**
   - Fire and Rescue? 1-tier, 2-tier or 3-tier service?
   - Specialty disciplines? Haz-Mat, Technical Rescue, Confined Space, or Dive Rescue? Do we receive additional funding from the county or state for these services?
   - Does the department provide any community outreach programs?

2. **How many locations do you have?**
   - Are all facilities owned by our organization?
   - If not, who owns them and what agreements for use are in place?

3. **Does your department have paid firefighters, volunteer firefighters, or a mix of both?**

4. **How is your department organized? Do you have a specific staffing model?**
   - What are the staffing requirements for the apparatuses?
   - Do you have minimum staffing requirements?
   - What is the staffing at each station?
   - How do you use volunteers as part of the necessary staffing for an apparatus?

5. **Are you having any difficulties recruiting new firefighters?**
   - What is our employee retention?

6. **What training is required to become a firefighter?**
   - Where do our firefighters receive this training?
   - How long are recruits in training before they can begin working as firefighters?
   - Does your department require or encourage staff to obtain any particular certifications?
   - What are financial startup costs associated with new employees?

7. **What performance metrics do you track?**
   - How do you collect and verify this data?

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QUESTIONS TO ASK THE FIRE CHIEF *Continued*

8. What are your call types and call volume?

- What are recent trends in call types and call volume?
- What is driving any increases or decreases in calls?
- Do you track fire incidents vs. EMS incidents?
- Do you track emergency department (ED) transports?
- Is the department tracking cardiac arrests, strokes, and/or trauma alerts?

9. What staff and equipment are required:

- For a structure fire response?
- For an EMS response?
- For other types of response?

10. Why or when would more than one fire department respond to an accident?

11. What type of work/shift schedule does your department use?

12. How is overtime scheduled? Why is it needed?

13. Do you offer any special pays?

14. What are the different types of equipment and apparatuses/vehicles your department uses?

- What are typical costs for each?
- What is the estimated useful life for each?
- How long is it taking to receive equipment and apparatuses/vehicles?
- Do you have an inventory of all fire equipment and apparatuses/vehicles?
- What are the similarities and differences between different types of fire apparatuses/vehicles?

15. What grants is your department currently receiving? What grants have you received in the past?

16. Does your department have a strategic plan or other similar document outlining its goals and priorities?

17. Is your department accredited or working toward achieving accreditation?

- If so, what is involved in obtaining or maintaining that accreditation?
- What are the benefits of being accredited?

18. Does the organization produce an Annual Comprehensive Financial Report (ACFR)? If so, can I review it?

19. If you didn't come to me, where would you go to learn more about finance?

20. How can the finance/budget department be a better partner for the fire department?

21. Can we set up regular meetings to discuss our budget and other finance-related issues?

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