

FIRE 122 : FIRE DEPARTMENT BUDGET

Transcript title

Fire Department Budget

Credits

1

Grading mode

Standard letter grades

Total contact hours

10

Lecture hours

10

Course Description

Covers the budget process as required by Oregon laws. Includes types of budgets, the process of preparing the budget and classifying expenditures.

Course learning outcomes

1. Define "budget" and identify five types of budgets and how policy and budget interface.
2. List the steps involved in the preparation and adoption of the budget for the local jurisdiction.
3. Explain the similarities and differences among annual budget, long term operating budget and capital improvement program.

Content outline

• Lump sum budget • Line item budget • Performance budget • Zero-based budgeting • Integrative budget system • Planning programming budgeting system • Levy with the tax base • One year levy • Serial levy • Debt service levy • Continuing levy • Identify the entities with which the fire department must compete for funds within the local jurisdiction • Traditional controls • Behavioral controls • Statistical analysis • Personal services • Contractual services • Commodities • Capital outlay • Other expenses

Required materials

All materials are provided to the student.