



## East County Fire and Rescue

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### Resolution 319-05162023

A resolution providing for establishment of a minimum set aside for general fund beginning balance and contingency.

**WHEREAS**, the board of fire commissioner of East County Fire and Rescue endeavors to be fiscally responsible, operate with transparency, and ensure adequate and sustainable funding; and

**WHEREAS**, The Government Finance Officers Association of the United States and Canada Best Practices Advisories specifies that local governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for accounting and budgetary purposes; and


**WHEREAS**, it is necessary to set forth the fund balance policies which have self-imposed limitations on use determined by resolution of the board of fire commissioners that can only be removed or changed by subsequent resolution.


**NOW, THEREFORE, BE IT RESOLVED** that the East County Fire & Rescue Board of Commissioners establish the following general fund and contingency balance policies:

1. The district will maintain a beginning general fund balance of 38% of budgeted general fund expenses to meet current expenses in advance of receipt of tax revenue in April (estimated as 33% of the general fund budget) and to provide a contingency for unanticipated expenses; and
2. The district will maintain a general fund contingency set aside of 5% of budgeted general fund expenses for use in the event of unanticipated, unbudgeted expense, if authorized by the board of fire commissioners.

**ADOPTED** at a Regular Meeting of the Board of Commissioners for East County Fire and Rescue May 16, 2023, with the following Commissioners being present and voting:

RESOLUTION 315-03212023

  
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Martha Martin, Chairperson


  
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Sherry Petty, Commissioner

  
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Joshua Seeds, Commissioner

  
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Michael Taggart, Vice Chair

  
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Steve Hofmaster, Commissioner

Attest

  
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Debbie Macias, District Secretary

