

be collected as county taxes are now or may be hereafter levied and collected and shall have the same priority rights, bear the same interest and penalties and in every respect be treated the same as county taxes. The taxes so levied for the ensuing year shall be collected by the tax collecting authorities of the county and they shall remit the whole amount of the taxes so collected to the respective treasurers of the departments or squads. The treasurers, upon authorization by their departments or squads, shall pay all proper costs, expenses, claims, and demands necessary for the maintenance, equipment and operation of their fire departments and squads, and shall, upon demand of the council, make a report to the council of such expenditures.

(3) *Treasurer's Bond.* Each fire department and rescue squad shall provide a corporate bond to Montgomery County to be approved by the director of finance and the county attorney of the county in a penal sum to be fixed by them, conditioned upon faithful discharge of the duties of the treasurer.

(4) *Purchasing.* Under the direction of the fire board, each fire department and rescue squad shall establish a fiscal policy and purchasing system for the expenditure of all tax monies received from the county, which policy and system shall conform to sections 84-11 through 84-23 of this Code as now in existence, or as amended under the provisions of Section 314, Montgomery County Charter.

(5) *Audit.* The fire board shall engage a certified public accountant or a recognized public accounting firm annually to audit all tax funds received by the departments and squads. Each annual audit shall be submitted to the fire board for further submission to the county. The audit shall be available for the public hearings on the budgets.

(e) *Fire Tax Districts Study.*

As soon as possible after the establishment of the fire board as provided hereunder, the board shall select with the cooperation and assistance of the council a qualified, independent consultant or consulting firm to make a study under the direction of the board on the financing of the fire and rescue service operations of the county. Such study shall be completed and reported to the council within six months from the effective date of this Act.

(f) *Personnel.*

The chairman of the fire board shall appoint a personnel committee of seven members, including a chairman. The committee shall include at least two paid firemen who shall not be members of the fire board. The appointments shall be subject to board approval.

(1) *Personnel System for Paid Employees of Fire Departments and Rescue Squads.*

(A) The personnel committee shall prepare and adopt, subject to the approval of the fire board, personnel regulations generally consistent with county merit system personnel regulations, which regulations shall cover all paid employees of the fire departments and rescue squads. These regulations shall include provision for uniform minimum entrance requirements, uniform minimum medical standards and common eligible lists for entrance level positions. The committee shall consult with the county's personnel director and the county personnel board in the preparation of personnel regulations and minimum standards, including promotions and pay standards.