



BUDGET POLICY

It is the policy of the District to implement a budget process that is transparent and simple to follow, while complying with the applicable sections of State Statute Section 6110 (b) (see footnote).

The budget is a “managerial document” intended for the purpose of best managing the district’s resources to cover both short-term operations and long-term sustainability.

BUDGET PROCEDURE

The District Treasurer or designee shall be responsible for budget preparation and presentation.

Budget preparation shall include inquiring with the fire chief(s), the VFD Auxiliaries and the District Board to see if there are any anticipated unordinary revenue streams or expenditures that need to be included.

The budget worksheet shall include a minimum of 5 years of audited history to support the revenue and expenditure projections for the upcoming year.

Fund Balances shall be tracked per Reserve Fund Policy#2010(to be developed). Year-end fund balance history shall be incorporated into the budget worksheet.

The draft preliminary budget shall be presented at the regular May meeting and considered for adoption at the regular June meeting. Per State statute, the deadline for the adoption of the preliminary budget for the upcoming fiscal year is June 30th. After adoption; the preliminary budget shall be posted on the district’s website URL ____ .

On or before July 1st a Public Notice shall be published in a local newspaper per Gov Code section 6110 (c), stating both the date of the adoption of the Preliminary Budget and the date of the Public Hearing for the final budget adoption. (sample attachment A)

The regular September meeting shall include a Public Hearing on its agenda for the purpose of budget adoption. A draft final budget shall be posted on the District’s website at least 72 hours before the meeting.

Per State Statute the deadline for the adoption of the final budget is Sept. 30th.

The final adopted budget shall be posted on the district’s website and an electronic copy shall be e-mailed to the County Auditor.



BUDGET PROCEDURES CONT.

Revenues generated by Mutual Aid contracts and Ordinance #1 shall be allocated to the station generating the funds.

1. Mutual Aid revenue shall be allocated as follows:
 - a) Payment of employee/volunteer wages as directed in Policy 3450;
 - a) Net funds after payment of wages shall be allocated at 20% to Building Fund; 55% to Station vehicle maintenance fund; 25% to the District general fund.
 - b) Emergency Response Revenue (per incident) shall be allocated as follows:
 - c) \$150 to the District general fund. \$600 to an "unallocated fund" assigned to the responding dept. \$300 to each department if both respond.

(THIS SECTION TO BE MOVED TO THE RESERVE FUND
POLICY W

Footnote:

State Statute Section 6110 (b) requires the following elements be included in a Community Services District's budget: (1) Maintenance and operation (2) Services and supplies (3) Employee Compensation (4) Capital outlay (5) Interest and redemption for indebtedness (6) Designated reserve for capital outlay (7) Designated reserve for contingencies.

Attachment A SAMPLE PUBLIC HEARING NOTICE
Budget Policy # 2020

**PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT
NOTICE OF ADOPTION OF THE _____ FISCAL YEAR PRELIMINARY BUDGET
AND PUBLIC HEARING FOR ADOPTION OF THE FINAL BUDGET**

NOTICE IS HEREBY GIVEN that on June day, year the Board of Directors of Pliocene Ridge Community Services District (PRCSD) adopted a Preliminary budget for the YR/YR fiscal year. PRCSD will hold a Public Hearing for input on the proposed YR/YR Final Budget at the _____ Firehouse, at the Regular Meeting scheduled for September Day, Year at time. A copy of the Preliminary budget is available for review at **plioceneridge.org/financial-reports** The draft Final Budget will be posted on the website a minimum of 72 hours prior to the September Day, Year meeting.

- End -

Applicable code : Gov Code Chapter 2. Finance 61110 pertinent sections. On or before July 1the board of directors shall publish a notice stating all of the following:

- (1) Either that it has adopted a preliminary budget or that the general manager has prepared a proposed final budget which is available for inspection at a time and place within the district specified in the notice.
 - (2) The date, time, and place when the board of directors will meet to adopt the final budget and that any person may appear and be heard regarding any item in the budget or regarding the addition of other items.
- (c)The board of directors shall publish the notice at least two weeks before the hearing in at least one newspaper of general circulation in the district pursuant to Section 6061.