



BOARD MEETING AGENDA SUBMITTAL

TO: GCSB Board of Directors

FROM: Pete Kampa, General Manager

DATE: April 13, 2021

SUBJECT: Agenda Item 7A. Review of 2021/22 Budget preparation plan and schedule

RECOMMENDED ACTION:

Staff recommends the following action:

No action required at this time. Board direction should be given if modifications to the budget development process or schedule is desired.

BACKGROUND:

The purpose of this agenda item is to convey the staff recommended scope and schedule for development and adoption of the 2021/2022 fiscal year budget. Staff proposes as follows:

ITEM	SCHEDULE
Staff completion of projected FYE June 30, 2021 figures	April 30, 2021
Staff Development of proposed 2021/22 Operating Budgets	May 6, 2021
Staff development of proposed (final) 2021/22 Capital purchase and project budgets	May 28, 2021
Board review of 1 st draft 2021/22 budget	May 11, 2021
Public Hearing and Board adoption of the 2021/22 budget	June 8, 2021

Provided for reference only, attached to this agenda item is the California Government Code relating to CSD Budget development.

ATTACHMENTS:

- CSD Budget adoption procedures from the CA Government Code

FINANCIAL IMPACT:

None

BUDGET ADOPTION PROCEDURES FOR CSD

CHAPTER 2. FINANCE

61110. (a) On or before July 1 of each year or, for districts using two one-year budgets or a biennial budget cycle, every other year, the board of directors may adopt a preliminary budget that conforms to generally accepted accounting and budgeting procedures for special districts.

(b) The board of directors may divide the preliminary budget into categories, including, but not limited to, the following:

- (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.

(c) On or before July 1 of each year or, for districts using two one-year budgets or a biennial budget, every other year, the 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.

(d) 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.

(e) At the time and place specified for the hearing, any person may appear and be heard regarding any item in the budget or regarding the addition of other items. The hearing on the budget may be continued from time to time.

(f) On or before September 1 of each year or, for districts using two one-year budgets or a biennial budget, every other year, the board of directors shall adopt a final budget that conforms to generally accepted accounting and budgeting procedures for special districts. The general manager shall forward a copy of the final budget to the auditor of each county in which the district is located.

GOVERNMENT CODE - GOV

TITLE 1. GENERAL [100 - 7914] (Title 1 enacted by Stats. 1943, Ch. 134.)

DIVISION 7. MISCELLANEOUS [6000 - 7599.2] (Division 7 enacted by Stats. 1943, Ch. 134.)

CHAPTER 1. Publications and Official Advertising [6000 - 6078] (Chapter 1 enacted by Stats. 1943, Ch. 134.)

ARTICLE 4. Manner of Publication [6060 - 6066] (Article 4 added by Stats. 1949, Ch. 1587.)

6060. Whenever any law provides that publication of notice shall be made pursuant to a designated section of this article, such notice shall be published in a newspaper of general circulation for the period prescribed, the number of times, and in the manner provided in that section. As used in this article, "notice" includes official advertising, resolutions, orders, or other matter of any nature whatsoever that are required by law to be published in a newspaper of general circulation.

(Added by Stats. 1949, Ch. 1587.)

6061. Publication of notice pursuant to this section shall be for one time.