

MORAGA-ORINDA FIRE DISTRICT DISTRICT POLICY

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BUDGET DEVELOPMENT POLICY

Purpose:

The Health and Safety Code mandates that California special districts adopt a budget each year. Funds appropriated are authorized to be expended as necessary and proper for special district purposes. The Budget Development Policy provides a process for developing the Moraga Orinda Fire Protection District (District) Annual Operating Budget (Budget).

Policy:

The District shall adopt a final Budget by October 1 of each fiscal year.

This policy establishes the procedures concerning Budget development.

The coordinators of the Budget are the Fire Chief, Administrative Services Director or designee(s), with direct support from each division in the District.

A. Mid-Year Budget Review - February

Budget development begins with a mid-year Budget review in February or during a month selected by the Fire Chief. The mid-year review is a detailed analysis of District revenue and expenditure line items for the current fiscal year. The District fiscal year is from July 1 through June 30 of the next calendar year. The mid-year review shall be published and distributed to the Board, staff and general public for consideration during the month of February or during a month selected by the Fire Chief. The mid-year financial analysis provides the starting point for next fiscal year's Budget.

B. Preliminary Budget Development – February & March

Administrators receive a written Budget Packet and a written Budget Timeline in February that provides detailed instructions and deadlines for the Budget process. Administrators shall meet with the Fire Chief or designated representative and submit the following to the Finance Division for the next fiscal year: 1) goals and objectives, 2) preliminary Budget requests, 3) personnel requests and 4) capital equipment requests. During this time, revenue sources are projected by Administrative Services staff.

A draft Budget shall be compiled for review by the Fire Chief, Administrative Services Director or designated representative(s). Individual meetings with each division are held with the Fire Chief or designated representative as deemed necessary by the Fire Chief. Programs, projects and staffing are reviewed in these sessions and approval is dependent on available funding and Fire Chief recommendation.

C. Proposed Budget – April & May

Recommendations and revisions from division review sessions shall be incorporated into the Proposed Budget. The Proposed Budget shall be submitted to the Board in May at a Budget Workshop for detailed review, public comment and Board direction in a public meeting. Public requests and concerns shall be considered during this time.

The Proposed Budget shall be revised based on Board direction at the Budget Workshop. The revised Proposed Budget shall be submitted to the Board in May at a Board meeting for additional detailed review, public comment and Board direction in a public meeting. Public requests and concerns shall be considered during this time.

The Proposed Budget will not be submitted to the Finance Committee.

D. Adopted Budget – June

After deliberation and final changes, the Budget shall be adopted by the Board of Directors. Preferably the Budget shall be adopted in June, prior to the beginning of the next fiscal year. In the event of unusual circumstances, the Budget may be adopted after the beginning of the fiscal year. Regardless, in accordance with Health and Safety Code Section 13895, the final Budget shall be adopted by October 1 of each fiscal year.