
Butte County Mosquito and Vector Control District

POLICY MANUAL

POLICY TITLE: District Budget
POLICY NUMBER: 3025

3025.1 The fiscal budgets proposal shall be prepared by the District Manager.

3025.2 The proposed annual fiscal budgets should be reviewed and/or amended by the Board during its regular meeting in April of each year and ordered posted for 30 days.

3025.2.1 In lieu of a public hearing and before adoption of a final budget for any Fiscal Year, the Board of Trustees will allow one month for review and comment on its preliminary budgets. Before adoption, the Board of Trustees agrees to hear anyone who wants to be heard regarding any item in the budgets and to consider any exhibits which are pertinent.

3025.3 The proposed annual fiscal budgets as written and/or amended by the Board during its review shall be adopted at its regular meeting in July of each year in accordance with Health and Safety Code, section 2070. The final budget shall conform to the accounting and budgeting procedure for special district in Subchapter 3 (commencing with Section 1031.1) of, and Article 1 (commencing with Section 1121) of Subchapter 4 of Division 2 of Title 2 of the California Code of Regulations.

3025.3.1 The final budget is forwarded to the county auditor following its adoption.

3025.4 The District budget contains three categories, including, but not limited to Salaries and Benefits, Services and Supplies, and Capital Outlay.

3025.5 The District’s budget contains reserves in accordance to Health and Safety Code 2071.

3025.5.1 In its annual budget, the board of trustees may establish one or more restricted reserves. When the board of trustees establishes a restricted reserve, it shall declare the exclusive purposes for which the funds in the reserve may be spent. The funds in the restricted reserve shall be spent only for the exclusive purposes for which the board of trustees established the restricted reserve. The reserves shall be maintained according to generally accepted accounting principles.

3025.5.2 Any time after the establishment of a restricted reserve, the board of trustees may transfer any funds to that restricted reserve.

3025.5.3 Notwithstanding any other provision of this section, in a public health emergency, a board of trustees may, by majority vote of the total membership of the board of trustees, temporarily transfer funds from other restricted reserves to the restricted reserve for public health emergencies.

3025.5.4 If the board of trustees finds that the funds in a restricted reserve are no longer required for the purpose for which the restricted reserve was established, the board of trustees may, by a four-fifths vote of the total membership of the board of trustees, discontinue the restricted reserve or transfer the funds that are no longer required from the restricted reserve to the district’s general fund.