



Date: May 13, 2021
To: Board of Directors
From: Marti Brown, General Manager
Subject: Authorize Special Meeting to Approve FY 2021-22 Budget

Recommendation:

Adopt Resolution No. 2021-06 Authorizing the Adoption of the 2021-2022 Budget at a Special Meeting.

Rationale for Recommendation:

State law requires governing boards and municipal agencies to approve a fiscal year budget by June 30th every year. Staff started working on the FY 2021-22 budget later than usual, because the FY 2019-20 Audit was not completed until April 2021 (and it would normally be completed no later than December). In addition, in January 2020, the Board of Directors committed to at least one public meeting and budget workshop prior to approval of the new budget. In order to complete the budget on time while still meeting the aforementioned constraints, staff requests a Special Meeting for the Board to consider and approve the FY 2021-22 budget.

Background:

After nearly 20 years, the District changed Auditors in 2020. The contract with the new Auditors was completed and executed until late 2020. The Auditors commenced work on the audit in November 2020. Due to administrative delays, changes in staffing and considerable follow up between District accountants and the Auditors, the FY 2019-20 Audit was not completed until April 2021; and the Audit and Starting Fund Balance are used to build the budget for the following fiscal year.

In addition, at the January 2021 Board meeting, the Board of Directors committed to at least one public budget meeting or workshop before considering the new fiscal year budget for approval.

As a result of these combined issues, staff recommends that a Special Board meeting be scheduled for Tuesday, June 29, 2021 at 7:00 p.m. to consider and approve the FY 2021-22 budget.

Fiscal Impact:

There is no fiscal impact.

Attachment:

Resolution No. 2021-06