

RESOLUTION NO. _____

**RESOLUTION OF THE SILVERADO COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS ADOPTING THE DISTRICT'S
RECOMMENDED BUDGET FOR FISCAL YEAR 2024-2025**

WHEREAS, the Silverado Community Services District (the “SCSD”) is a dependent special district of the State of California located wholly within the boundaries of the County of Napa and organized under the Community Services District Law (Part 1 (commencing with section 61000) of Division 3 of Title 6 of the Government Code); and

WHEREAS, pursuant to Government Code section 61102.5 (now section 61022) the Board of Supervisors on January 10, 1967, appointed itself as the initial Board of Directors of the SCSD (the “Board”) and continues to serve as that Board; and

WHEREAS, Government Code section 61110 provides that on or before July 1 of each year the Board may elect to adopt a recommended budget that conforms to generally accepted accounting and budgeting procedures for special districts; and

WHEREAS, the rules relating to generally accepted accounting and budgeting procedures for special districts are found 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 (CCR); and

WHEREAS, CCR, title 2, sections 1111.12 and 2 CCR 1121 provide that pursuant to Government Code section 53065, districts whose governing body is the county board of supervisors or for which the county fiscal officers are *ex officio* officers of the district are subject to the budget provisions of Government Code sections 29000, et seq.; and

WHEREAS, Government Code section 29002 provides that county budgeting procedures (Chapter 1 (commencing with section 29000) of Division 3 of Title 3 of the Government Code) apply to dependent special districts whose affairs and finances are under the supervision and control of the county board of supervisors; and

WHEREAS, on May 30, 2024, a notice of a public hearing on the recommended budget was published in a newspaper of general circulation throughout the County of Napa containing the information required by Government Code section 29080; and

WHEREAS, the recommended budget of the SCSD for fiscal year 2024-2025 has been prepared, made available for distribution, and distributed on or before May 30, 2024, in the manner required by law; and

WHEREAS, hearings have been held by the Board at the time, place and manner described in the published notice to consider and discuss the items of the recommended budget, there are no requests or applications on file with the Board for further hearings, the Board has

declared the hearing concluded, and it is now the time to adopt the recommended budget for SCSD for fiscal year 2024-2025.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Directors of the Silverado Community Services District as follows:

1. The Board hereby finds and determines that the foregoing recitals are true and correct.
2. The recommended budget, after making any revisions of, deductions from, or increases or additions to, the recommended budget during the budget hearings, including changes adopted by the Board during the budget hearings, is hereby adopted as the budget of the SCSD for fiscal year 2024-2025, including the approved appropriations by general class, the capital assets, the reserves by funds and purpose, and the documents which by reference show in detail the approved appropriations, revenues, and other methods of financing in the budget as finally determined are hereby approved and incorporated by reference herein.
3. The total financing requirement, including decreases and increases to obligated fund balance, for fiscal year 2024-2025 for the SCSD is as follows:

Fund 2850	Silverado Community Services District	\$390,728
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4. Pursuant to California Government Code Section 29125, the Napa County Executive Officer is authorized to approve transfers and revisions of appropriations within a budget unit if the overall appropriations of the budget unit are not increased as detailed in the Napa County Policy for Budgetary Controls, and that the following internal service charges shall be controlled by line item:

51405	Workers Compensation
51605	Other Post Employment Benefit Charges
52130	Information Technology Service (ITS) Charges
52131	ITS Communication Charges
52132	ITS Records Management Charges
52510	Maintenance – B&I, Public Works Charges
52700	Liability Insurance
52906	Fleet Charges
56200	Indirect Cost Allocation

5. Any capital asset(s) not authorized by the Board during the recommended budget hearing process will be presented to the Board by the County Executive Officer for approval.
6. The County Executive Officer shall forward a copy of the adopted budget to the Napa County Auditor as required by California Government Code section 61110, subd. (f).
7. Pursuant to California Government Code section 29093, the Auditor shall ensure that a copy of the adopted budget for the SCSD for fiscal year 2024-2025 in the format

prescribed by the Controller of the State of California shall be filed with the Secretary of the Board and the State Controller in the manner required by law not later than December 1, 2024.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Board of Directors of the Silverado Community Services District, at a regular meeting of said Board held on the 25th day of June 2024, by the following vote:

AYES:	SUPERVISORS	_____
NOES:	SUPERVISORS	_____
ABSTAIN:	SUPERVISORS	_____
ABSENT:	SUPERVISORS	_____

 JOELLE GALLAGHER, Chair of the
 Silverado Community Services District
 Board of Directors

<p>APPROVED AS TO FORM Office of County Counsel</p> <p>By: <u>/s/ Sheryl L. Bratton</u> County Counsel</p> <p>Date: <u>6/13/2024</u></p>	<p>APPROVED BY THE SILVERADO COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS</p> <p>Date: _____ Processed By: _____ _____ Deputy Clerk of the Board</p>	<p>ATTEST: NEHA HOSKINS Secretary of the District</p> <p>By: _____</p>
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