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### HEALTH AND SAFETY CODE - HSC

**DIVISION 12. FIRES AND FIRE PROTECTION [13000 - 14959]** ( *Division 12 enacted by Stats. 1939, Ch. 60.* )

**PART 2.7. FIRE PROTECTION DISTRICT LAW OF 1987 [13800 - 13970]** ( *Heading of Part 2.7 renumbered from Part 3 (as added by Stats. 1987, Ch. 1013) by Stats. 1989, Ch. 1360, Sec. 91.* )

**CHAPTER 7. Finance [13890 - 13906]** ( *Chapter 7 added by Stats. 1987, Ch. 1013, Sec. 11.* )

**13890.** On or before June 30 of each year, a district board shall adopt a preliminary budget which shall conform to the accounting and budgeting procedures for special districts contained in Subchapter 3 (commencing with Section 1031.1) of, and Article 1 (commencing with Section 1121) of Subchapter 4 of, Chapter 2 of Division 2 of Title 2 of the California Code of Regulations.

(*Amended by Stats. 1999, Ch. 550, Sec. 27. Effective September 28, 1999. Operative January 1, 2000, by Sec. 33 of Ch. 550.*)

**13891.** On or after July 1 of each year, the amounts set forth in the preliminary budget, except obligations for fixed assets and new permanent employee positions, are deemed appropriated until the district board adopts the final budget. If the district board has not adopted a preliminary budget, the amounts deemed appropriated shall be based on the budget of the preceding year, excluding fixed assets and new permanent employee positions.

(*Added by Stats. 1987, Ch. 1013, Sec. 11.*)

**13892.** If the district board determines that the amount of revenue for the coming fiscal year will be inadequate to meet the amount of expenditures needed to protect life and property, the preliminary budget shall propose methods of raising adequate revenues or reducing services.

(*Repealed and added by Stats. 1987, Ch. 1013, Sec. 11.*)

**13893.** (a) On or before June 30 of each year, a district board shall publish a notice stating all of the following:

(1) That it has adopted a preliminary 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 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.

(b) The notice shall be published pursuant to Section 6061 of the Government Code in at least one newspaper of general circulation in the district. The first publication shall be at least two weeks before the date of the meeting. If there is no newspaper published in the district, the notice shall be posted in three public places in the district at least two weeks before the date of the meeting.

(*Amended by Stats. 1993, Ch. 1195, Sec. 21. Effective January 1, 1994.*)

**13894.** At the time and place specified for the meeting, any person may appear and be heard regarding any item in the budget or regarding the addition of other items. The hearing on the preliminary budget may be continued from time to time.

(*Repealed and added by Stats. 1987, Ch. 1013, Sec. 11.*)

**13895.** On or before October 1 of each year, after making any changes in the preliminary budget, the board shall adopt a final budget. The final budget shall establish its appropriation limit pursuant to Division 9 (commencing

with Section 7900) of Title 1 of the Government Code. A copy of the final budget shall be forwarded to the auditor of each county in which the district is located.

*(Repealed and added by Stats. 1987, Ch. 1013, Sec. 11.)*

**13896.** The auditor of each county in which a district is located shall allocate to the district its share of property tax revenue pursuant to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code.

*(Repealed and added by Stats. 1987, Ch. 1013, Sec. 11.)*

**13897.** A district may borrow money and incur indebtedness pursuant to the authority contained in Article 7 (commencing with Section 53820), Article 7.4 (commencing with Section 53835), Article 7.5 (commencing with Section 53840), Article 7.6 (commencing with Section 53850), and Article 7.7 (commencing with Section 53859), of Chapter 4 of Part 1 of Division 2 of Title 5 of the Government Code.

*(Amended by Stats. 2010, Ch. 699, Sec. 25.3. (SB 894) Effective January 1, 2011.)*

**13898.** A district may accept any revenue, money, grants, goods, or services from any federal, state, regional, or local agency or from any person for any lawful purpose of the district.

*(Added by Stats. 1987, Ch. 1013, Sec. 11.)*

**13899.** All taxes and assessments levied under this chapter shall be computed and entered on the county assessment roll and collected at the same time and in the same manner as other county taxes. When collected, the taxes and assessments shall be paid into the county treasury for the use of the district. Except as provided in Section 13854, the county may deduct its costs for this service pursuant to Section 29142 of the Government Code.

*(Added by Stats. 1987, Ch. 1013, Sec. 11.)*

**13900.** At any regular meeting or properly noticed special meeting, a district board by two-thirds majority vote of the total membership of the district board may make available for appropriation any of the following:

- (a) Balances in appropriations for contingencies, including accretions from cancellations of appropriations.
- (b) Designations and reserves no longer required for the purpose for which intended, excluding the general reserve, balance sheet reserves, and reserve for encumbrances.
- (c) Amounts which are either in excess of anticipated amounts or not specifically set forth in the budget derived from any or anticipated increases in available financing.

*(Added by Stats. 1987, Ch. 1013, Sec. 11.)*

**13901.** If it finds that an emergency affects the ability of a district to furnish adequate fire protection services, rescue services, emergency medical services, hazardous material emergency response services, ambulance services, or other services relating to the protection of lives and property, a district board, by resolution adopted by a two-thirds vote of the total membership of the district board, may provide the moneys which have been received but not specifically set forth as revenue in the adopted final budget be made available for appropriation and expenditure during the current fiscal year.

*(Repealed and added by Stats. 1987, Ch. 1013, Sec. 11.)*

**13902.** (a) A district board may establish a reserve for capital outlays and shall declare the purposes for which the reserve is to be used.

(b) At any time, the district board may transfer to its reserve for capital outlays any unencumbered surplus reserve remaining at the end of a fiscal year.

(c) A capital outlay reserve shall be used only for the purposes specified by the district board. However, if a district board finds at the time it adopts its final budget that the reserve is no longer required, it may, by unanimous vote, discontinue the reserve or transfer any balance to the district's general fund.

*(Repealed and added by Stats. 1987, Ch. 1013, Sec. 11.)*

**13903.** (a) All claims for money or damages against a district are governed by Part 3 (commencing with Section 900) and Part 4 (commencing with Section 940) of Division 3.6 of Title 1 of the Government Code.

(b) Claims against a district shall be audited, allowed, and paid by order of the district board.

(c) As an alternative to subdivision (b), a district board may instruct the county auditor to audit, allow, and draw his or her warrant on the county treasurer for all legal claims presented to him or her and authorized by the district board.

(d) The warrants shall be paid in the order in which they are presented.

*(Repealed and added by Stats. 1987, Ch. 1013, Sec. 11.)*

**13904.** If a warrant is presented to the district treasurer for payment and the treasurer cannot pay it for want of funds in the account on which it is drawn, the treasurer shall endorse the warrant "NOT PAID BECAUSE OF INSUFFICIENT FUNDS" and sign his or her name and indicate the date and time the warrant was presented. From that time until it is paid, the warrant bears interest at the maximum rate permitted pursuant to Article 7 (commencing with Section 53530) of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code.

*(Repealed and added by Stats. 1987, Ch. 1013, Sec. 11.)*

**13905.** Notwithstanding Section 13903, a district board may adopt a resolution ordering the establishment of a petty cash fund to pay small bills directly. The resolution shall designate all of the following:

(a) The maximum amount of the fund, not to exceed five hundred dollars (\$500).

(b) The purposes for which the fund may be spent.

(c) The officer or employee who is authorized to spend the fund and who will account for it.

(d) The officer or employee who is authorized to draw a warrant on the district treasury to establish the fund and who is authorized to draw additional warrants to reimburse the fund. Each warrant drawn to reimburse the fund shall contain an itemized account of expenditures.

*(Repealed and added by Stats. 1987, Ch. 1013, Sec. 11.)*

**13906.** (a) A district may acquire any necessary property by purchase or purchase on contract with money borrowed pursuant to this section.

(b) The amount of indebtedness to be incurred shall not exceed an amount equal to three times the actual income from property taxes received pursuant to Section 13896 for the fiscal year preceding the year in which the indebtedness is incurred. Any indebtedness shall be repaid within 10 years from the date on which it is incurred. An indebtedness shall bear interest at a rate which shall not exceed the rate permitted under Article 7 (commencing with Section 53530) of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code.

(c) An indebtedness shall be authorized by resolution adopted by a two-thirds majority vote of the total membership of the district board.

*(Repealed and added by Stats. 1987, Ch. 1013, Sec. 11.)*