

The City's Biennial Budget Development Process and Calendar

The City's Finance Department oversees the biennial (two year) budget development process and coordinates the calendar with departments in order to prepare the budget document for consideration by the City Council in spring. The City's budget is a financial plan and includes the biennial operating budget and the Capital Improvement Plan (CIP) that supports the City Council's vision and goals. It also represents the official organizational plan by which City polices, priorities and programs are implemented. The biennial budget serves as a communication tool with the residents, business and employees about how the City's financial resources are allocated to provide services to the community.

Staff begins the budget process in October each year, beginning with a kick-off meeting in November hosted by the Finance Department to provide the preparation calendar and deadlines, as well as any updates to processes and forms. The City Manager will announce City Council goals or specific issues that should be addressed during the preparation of the department budgets. Each department has a **financial manager** who is responsible for the preparation of the department budget. Financial managers work closely with their department director and other departments such as Human Resources and Finance to carefully analyze outlying needs or changes for the upcoming two year cycle. The departments work on draft budget narratives during **January through March** and submit to the Finance Department. During this time, specific segments of the budget are presented to the City Council. The public is always welcome to participate in the City Council meetings held throughout the **spring** to review specific topics and the proposed budget. Please refer to the calendar on this page for dates. Specific topics will include the CIP program, changes in fees, and City Council priorities. The City Manager presents the proposed new fiscal year biennial budget for City Council consideration in May each year. The biennial budget is scheduled to be adopted by the City Council in **June**.

The current adopted budget is located under the Quick Links section of this page, as well as on the City's website. This summary is provided to better understand what comprises the budget document; for detailed information, please refer to the actual adopted document.

The budget document includes several sections and appendices. The **City Manager's Budget Message** provides highlights of the operating and capital budgets, as well as sufficient context to understand how and why budgetary changes occurred between fiscal years. The **Community Profile** provides the reader with an overview of the City's attributes, including demographic and infrastructure information, City history, as well as education, housing and transportation. The **Financial Summary** provides a summary of all funds, financial analyses, tables and charts, and summarizes assumptions used in creating multi-year forecasts. The City's discretionary General Fund summarizes expenditures and revenues, detailed summaries of key General Fund revenues, forecasts and reserves. There are several funds that are included in the budget which are non-General Fund operating funds; these include **Special Revenue Funds, Enterprise and Internal Services Funds and Successor Agency Funds**. The **Staffing** section includes an organizational chart, job titles of the full-time and part-time positions authorized for each department and a comparative table

that provides five years of budget data. This section includes the costs associated with salaries and benefits of City staff. A summary of each **Department** is provided in the budget document which includes the organizational chart, a description of the department responsibilities, accomplishments, goals, program changes and a financial summary. **Capital Improvement Projects (CIP)** are listed in a separate section which provides a summary and overview of the projects planned with corresponding revenue and expenditures for the projects. The **Non-departmental/Debt** section provides detailed information on financial areas of responsibility not directly associated with a specific City department. The City's **Debt Service Program** summarizes current debt and the purpose of the debt. The document concludes with an **Appendix** section that lists financial policies, budget process and additional reference materials.