

## ITEM 4.4

### **CITY MANAGER'S REPORT DECEMBER 14, 2020 CITY COUNCIL REGULAR MEETING**

**ITEM:** **PROPOSED FISCAL YEAR 2021/22 AND FISCAL YEAR 2022/23 BIENNIAL BUDGET CALENDAR**

**RECOMMENDATION:** **City Council to Consider and Approve the Proposed Fiscal Year 2021/22 and Fiscal Year 2022/23 Biennial Budget Calendar**

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#### **SUMMARY:**

The City of Lathrop Biennial Budget outlines the City's spending plan and priorities for the coming fiscal years which run from July 1st to June 30th. There are several key dates leading to the budget ad option that require input from the City Council and City Commissions. Coordination is needed to make sure processes move forward as planned, prevent confusion and misinformation, and ensure appropriate stakeholders are involved. With that in mind, Staff proposes the following key dates:

- April 2021 – Parks and Recreation Commission reviews Parks Budgets
- April 2021 - Planning Commission reviews CIP's for conformity with General Plan
- May 2021 – Council sets a Public hearing for Maintenance Districts
- May 2021 – Council reviews and prioritizes Capital Improvement Projects (CIP's)
- June 2021 – Council holds a public hearing on the Maintenance Districts
- June 21 thru 23, 2021 – Council holds budget meetings to review and adopt Proposed Fiscal Year 2021/22 and Fiscal Year 2022/23 Biennial Budget

Staff request that City Council consider approval of the Biennial Budget Calendar (Attachment A) outlining key dates to guide the development of the City's Fiscal Year 2021/22 and Fiscal Year 2022/23 Budget.

#### **BACKGROUND:**

Every other year, the City Council is required to adopt a biennial budget and accompanying documents before the July 1 start of the new fiscal year. The City of Lathrop Biennial Budget outlines the City's spending plan and priorities for the coming fiscal years which run from July 1st to June 30th. The City's budget is developed in conjunction with the Council, Stakeholders, City Manager, and all City departments. The budget is then reviewed and approved by City Council. The result is a budget that reflects the community's highest priorities.

Preparation of the budget is coordinated by the Finance Department in collaboration with each City department. The budget process, which typically spans about six months, begins in January in order to ensure a budget is in place by July 1<sup>st</sup>. As recommended by the National Advisory Council on State and Local Budgeting

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**DECEMBER 14, 2020 CITY COUNCIL REGULAR MEETING**  
**PROPOSED FISCAL YEAR 2021/22 AND FISCAL YEAR 2022/23 BIENNIAL**  
**BUDGET CALENDAR**

(NACSLB), the City develops a budget calendar with key dates, budget tasks, and events to prevent misinformation and to ensure stakeholder participation.

The proposed Fiscal Year 2021/22 and Fiscal Year 2022/23 Biennial Budget Calendar is provided in Attachment A. Some of the major budget activities are summarized on the timetable below.

<b>BUDGET ACTIVITY</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>
Finance provides guidelines and training	→					
Finance prepares target budget info and personnel costs to departments	→	→				
Department’s prepare and submit revenue projections		→	→	→		
Department’s prepare and submit expenses (Including Measure C expenses)			→	→		
Citizen input at public meetings			→	→	→	
City Manager reviews Department requests				→	→	
City Manager & Departments present proposed biennial budget to Council at public meeting						→
City Council adopts Biennial Budget						→

**REASON FOR RECOMMENDATION:**

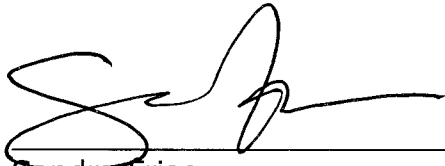
Staff recommends approval of the attached Biennial Budget Calendar to ensure all departments and stakeholders are embracing key budget tasks, events, and decisions. This allows everyone to have an opportunity to plan and participate in the budget development process. Additionally, a calendar will facilitate the preparation and approval of a budget before the start of the new fiscal year beginning July 1, 2021.

**ATTACHMENTS:**

- A.** Proposed Fiscal Year 2021/22 and Fiscal Year 2022/23 Biennial Budget Calendar

**CITY MANAGER'S REPORT**  
**DECEMBER 14, 2020 CITY COUNCIL REGULAR MEETING**  
**PROPOSED FISCAL YEAR 2021/22 AND FISCAL YEAR 2022/23 BIENNIAL**  
**BUDGET CALENDAR**

**APPROVALS:**



Sandra Frias  
Sr. Management Analyst

12/2/2020

Date



Thomas Hedegard  
Deputy Finance Director

12/2/20

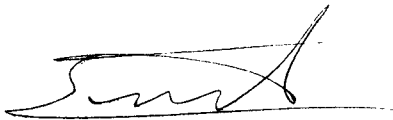
Date



Cari James  
Director of Finance and Administrative  
Services

12/2/2020

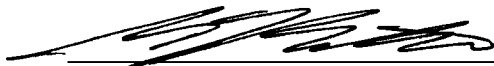
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Salvador Navarrete  
City Attorney

12-3-2020

Date



Stephen J. Salvatore  
City Manager

12.7.2020

Date

**City of Lathrop  
Fiscal Year 2021/22 and Fiscal Year 2022/23  
Biennial Budget Calendar**

January 2021							February 2021							March 2021							April 2021						
S	M	T	W	TH	F	S	S	M	T	W	TH	F	S	S	M	T	W	TH	F	S	S	M	T	W	TH	F	S
					1	2		1	2	3	4	5	6		1	2	3	4	5	6					1	2	3
3	4	5	6	7	8	9	7	8	9	10	11	12	13	7	8	9	10	11	12	13	4	5	6	7	8	9	10
10	11	12	13	14	15	16	14	15	16	17	18	19	20	14	15	16	17	18	19	20	11	12	13	14	15	16	17
17	18	19	20	21	22	23	21	22	23	24	25	26	27	21	22	23	24	25	26	27	18	19	20	21	22	23	24
24	25	26	27	28	29	30	28							28	29	30	31				25	26	27	28	29	30	

City Council Meeting  
Holiday

Date	Action
Dec 2020	Finance Office is responsible for providing departments with information necessary to prepare their budget request.
Jan 2021	Measure C Community Oversight Committee Meeting.
Mar 2021	Finance presents Mid-Year Budget Amendments for FY 2020/21 for City Council consideration.
Mar 2021	Departments prepare and submit maintenance district budgets.
Apr 2021	Parks and Recreation Commission review Recreation's budget requests.
Apr 2021	Finance reviews departments budget requests and prepares a Draft Preliminary Biennial Budget for the City Manager's review. (Including Measure C Expenses)
Apr 2021	City Manager meets with departments and reviews budget request.
Apr 2021	Planning Commission reviews proposed Capital Improvement Projects for conformity to the General Plan.
Apr 2021	Notice of Public Hearing (June 14, 2021) sent to all property owners within district boundaries.
Apr 2021	City Clerk publishes the Notice of Public Hearing for Capital Improvement Projects.

**City of Lathrop**  
**Fiscal Year 2021/2022 and Fiscal Year 2022/23**  
**Biennial Budget Calendar**

April 2021							May 2021							June 2021							July 2021						
S	M	T	W	TH	F	S	S	M	T	W	TH	F	S	S	M	T	W	TH	F	S	S	M	T	W	TH	F	S
				1	2	3							1			1	2	3	4	5					1	2	3
4	5	6	7	8	9	10	2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10
11	12	13	14	15	16	17	9	10	11	12	13	14	15	13	14	15	16	17	18	19	11	12	13	14	15	16	17
18	19	20	21	22	23	24	16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24
25	26	27	28	29	30		23	24	25	26	27	28	29	27	28	29	30				25	26	27	28	29	30	31
							30	31																			

City Council Meeting  
 Holiday

Date	Responsible Party	Action
May 2021		City Clerk publishes the 1st Notice of Public Hearing for District Budgets.
May 2021		City Council receives preliminary engineer reports for maintenance districts, adopts resolution of intent to levy, and sets the date of the Public Hearing ( June 14, 2021)
May 2021		City Council reviews and prioritizes proposed Capital Improvement Projects.
May 2021		Finance prepared and prints the Fiscal Year 2021/22 and Fiscal Year 2022/23 Preliminary Biennial Budget.
Jun 2021		City Clerk publishes the 2nd Notice of Public Hearing for District Budgets.
Jun 2021		City Council holds a Public Hearing - Ordering the Levy and Collection of Assessments.
Jun 2021		Fiscal Year 2021/22 and Fiscal Year 2022/23 Preliminary Biennial Budget delivered to City Council and made available to the public.
June 21, 2021 thru June 23, 2021		Budget Meetings: City Council reviews and Adopts Final Biennial Budget for FY2021/22 and FY 2022/23.
Aug 2021		Finance prepares and prints Adopted Biennial Budget.
Sep 2021		Fiscal Year 2020/21 Year-End Report with potential amendments to Biennial Budget Year-1
Mar 2022		Fiscal Year 2021/22 Mid-Year Report with potential amendments to Biennial Budget Year-2

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