

Stockton Municipal Code, Charter, and Civil Service Rules							
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Municipal Code Title XX BUDGET AND FISCAL AFFAIRS: FISCAL AUTHORITY							

XX.00.010 Title.

This chapter shall be known as the “City of Stockton Budget and Fiscal Affairs Ordinance”.

XX.00.020 Purpose.

The purpose of this chapter is to state that the City of Stockton shall have the power to make and enforce all ordinances and regulations in respect to the conduct of the fiscal affairs of the City, subject only to the restrictions and limitations provided in this Ordinance, the City’s Charter, the Constitution of the State of California, and the Constitution of the United States, and to establish fiscal authority relative to:

1. Fiscal Year
2. Taxes
3. Reserves
4. Economic Forecasts
5. Proposed Budget
 1. Capital Improvement Plan
6. Final Budget Modifications and Adoption of Budget
7. Appropriations
8. Control of Expenditures by City Manager
9. Annual Financial Statement
10. Annual Audit
11. Council Salary Setting Commission

Chapter XX.01 Fiscal Year.

The fiscal year of the City of Stockton shall commence upon the first day of July of each year or such other time as may be fixed by ordinance.

Chapter XX.02 Taxes.

The City shall, by ordinance, provide a system for the assessment, levy and collection of all City taxes.

Chapter XX.03 Reserves.

The Council shall adopt a reserve policy intended to prudently protect the fiscal solvency of the City. The proper level of reserves may vary over time and will be established after evaluation of benchmarks from guiding agencies such as Government Financial Officers Association (GFOA) or similar authorities. In addition, risk conditions and future strategic plans will be considered in the development or amendment to the City’s reserve policy.

Chapter XX.04 Economic Forecasts.

The City Manager shall submit to the Council a five year economic forecast of expenditures and revenues for the City's General Fund, Enterprise Funds and significant other funds. The five year economic forecast shall be provided at least annually.

The Council shall, on or before February 15 of each year, prepare and deliver to the City Manager any recommendations for revisions or changes of priorities or direction that may impact the proposed budget.

The City Manager or his designee shall maintain a Long-Range Financial Plan which is a financial forecast of the General Fund along with risks and impacts from other funds under authority of the City. The results of this Long-Range Financial Plan shall be provided to the Council at least annually or as changing financial conditions necessitate.

Chapter XX.05 Proposed Budget.

Not later than May 15 of the prior fiscal year, the City Manager shall prepare and present to Council a proposed annual budget of recommended expenditures and appropriations for the next fiscal year necessary to support city operations within available resources.

The proposed budget shall include the City Manager's budget message, anticipated revenues, projected expenditures and transfers for each fund and/or department, proposed capital improvement plan, proposed fee schedule, and projected current year annualized financial activity for comparability.

The total proposed expenditures shall not exceed the total estimated revenue, estimated unencumbered balances of funds to be carried over from the preceding year and unencumbered available reserves.

Chapter XX.05 .001 Capital Improvement Plan.

Not later than April 1 of the prior year, the City Manager shall prepare and submit to the Planning Commission a draft Capital Improvement Plan for their review of conformity to the City's General Plan as stipulated in Stockton Municipal Code 16.212.040.

Upon receipt of the draft Capital Improvement Plan prepared by the City Manager, the Planning Commission shall review and report back with written response by May 1 to the Council regarding conformity or non-conformity with the General Plan.

Not later than May 15 of the prior year, the City Manager shall prepare and submit to the Council a Proposed Capital Improvement Plan for the five (5) fiscal years immediately following the fiscal year within which such Plan is submitted to the Council.

The Capital Improvement Plan shall include:

- (a) A clear summary of its contents;
 - (b) A list of all capital improvements which are proposed to be undertaken during the five fiscal years immediately following the fiscal year within which such Plan is submitted to the Council with appropriate supporting information as to the necessity of such improvements;
 - (c) Cost estimates and recommended time schedules for each such improvement with funding identified for projects in the first year within the Proposed Annual Budget for the upcoming fiscal year and projects in the last four years of the Plan identified as either funded or unfunded improvements;
- and
- d) Such other information as the City Manager may deem desirable.

As part of the Annual Budget adoption process, the Council shall adopt a Capital Improvement Plan for the five (5) fiscal years covered by the City Manager's proposed Capital Improvement Plan with such amendments as it may deem desirable. Upon adoption of the Annual Budget, the first year of the new five (5) year Capital Improvement Plan shall constitute the Capital Budget for the ensuing fiscal year and such Capital Improvement Plan, as adopted by the Council, shall serve as a general guide to the Council and to the City administration in the planning and scheduling of capital improvements. From time to time, however, the Council may authorize such departures from the plan as it may deem necessary or desirable.

Chapter XX.06 Budget Modifications and Adoption of Budget.

The Annual Budget shall be a financial plan of all City funds and activities for the ensuing fiscal year with targeted reserves designed to prudently protect the fiscal solvency of the City. The Annual Budget shall support the City's service, capital and operational goals and objectives. The Annual Budget shall, under normal circumstances, be a structurally balanced operating budget; the total of operating expenditures shall not exceed the total of estimated operating income, estimated available balances of funds to be carried over from the preceding year and available reserves. Deviation from a balanced operating budget shall be disclosed, along with causes and planned correction, in the annual Budget.

The Proposed Annual Budget as submitted by the City Manager shall be filed and available for inspection by the public in the office of the City Clerk and on the City's accessible website for at least ten (10) days prior to a public hearing to adopt the Annual Budget. The notice of hearing shall state the time and place of the hearing.

Following the public hearing, the Council shall adopt the Annual Budget with such revisions, if any, as it may deem desirable.

In the event the Council shall fail to adopt the budget by the beginning of the fiscal year, the various amounts proposed in the Proposed Annual Budget shall be deemed appropriated until the Council adopts a budget for the fiscal year .

Chapter XX.07 Appropriations.

After adoption of the budget and accompanying resolution, the various amounts proposed for the operation of each of the offices, departments and agencies of the City and for other purposes therein specified in the budget shall be deemed appropriated.

At any public Council meeting after the adoption of the Annual Budget, the Council may take action to increase or decrease the budget by resolution amendment by a majority of affirmative votes of the members.

No member of the Council, officer, department or agency of the City, during any budget year, shall expend or incur any obligation to expend money for any expenditure not authorized by or in excess of the amounts appropriated in the budget.

Except as otherwise provided in this Ordinance or the Charter or where the Council may have, by resolution, provided for the continuance of an appropriation beyond the end of the fiscal year, all appropriations approved by the City Council shall lapse at the end of the fiscal year to the extent they shall not have been expended or encumbered, except for appropriations for capital and grant projects which shall continue to their completion unless a different rule has been established by action of the Council.

Chapter XX.08 Control of Expenditures by City Manager.

The City Manager shall have the responsibility and authority to implement and administer the Annual Budget and Capital Improvement Plan as approved by the Council and maintained by regulations, ordinances, and operating procedures, and shall advise the Council of the financial condition and future needs of the City. Under the direction of the City Manager, the City's offices, departments and divisions shall be authorized to spend approved appropriations, subject to the controls established by the Charter and related ordinances and operating procedures.

Chapter XX.09 Annual Financial Statement.

As soon as practical after the close of the fiscal year, an annual financial statement shall be prepared in sufficient detail to show the financial condition of the City's funds for the preceding year. Such annual financial statement shall be prepared in accordance with generally accepted accounting principles.

Chapter XX.10 Annual Audit.

As soon as practical after the close of the fiscal year, an annual audit shall be made of the City's funds. Such audit shall be made by a firm of independent certified public accountants selected using Audit Committee recommendation and approved by the City Council. The audit shall be made in accordance with generally accepted audit standards for audits of public agencies.

The auditor shall have free access to the books, records, inventories and reports of the City. The audit shall be submitted as soon as practicable after the closing of the books for the fiscal year for which the auditor is engaged by City Council. The audit shall be placed on file with the City Clerk and on the City's accessible website where they shall be available for inspection by the general public.

Chapter XX.11 Council Salary Setting Commission.

There shall be, and there is hereby established, a Council Salary Setting Commission. The following provisions shall be applicable thereto:

- (a) **Membership:** The Council Salary Setting Commission shall consist of five (5) members appointed by the Civil Service Commission. Members must be qualified electors of the City at all times during their term of office.
 - (b) **Terms of Office:** Except as provided herein below, the regular term of office of each member of the Council Salary Setting Commission shall be four (4) years. The initial members of the Council Salary Setting Commission shall be appointed by the Civil Service Commission during the month of June 2000. Two (2) of the members so appointed shall be appointed for a term expiring on December 31, 2002. Three (3) of the member so appointed shall be appointed for a term expiring on December 31, 2004. Commencing in December 2002, the Civil Service Commission shall, during the month of December of each even-numbered year, make appointments to fill the offices of the members whose terms are expiring at the end of such even-numbered years. Such appointments shall be for regular terms of four (4) years commencing on the first day of January of the following odd-numbered year and expiring on the thirty-first day of December of the second even-numbered year thereafter.
 - (c) **Vacancies:** The Civil Service Commission may remove a member from office at any time for misconduct, inefficiency or willful neglect in the performance of the duties of his or her office providing it first states in writing the reasons for such removal and gives such member an opportunity to be heard before the Civil Service Commission in his or her own defense. If a vacancy occurs before the expiration of a member's term, the Civil Service Commission shall appoint a qualified person to fill such vacancy for the remainder of the unexpired term of such member.
 - (d) **Powers and Duties:** The Council Salary Setting Commission shall biennially make recommendations respecting salaries for members of the Council, including the Mayor, as provided in Charter Section 410.
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