

**SPECIAL CITY COUNCIL MEETING
CITY HALL, 291 N. MAIN STREET
PORTERVILLE, CALIFORNIA
APRIL 23, 2025, 4:00 PM**

The City of Porterville provides access to view city council meetings electronically. Please note that this service is offered as a courtesy and may not always be accessible to the public. To ensure the opportunity to participate in public comments and scheduled public hearings, individuals must attend in person.

This meeting will be available for viewing via YouTube at
<https://www.youtube.com/@cityofporterville4149> ,

and via **Zoom** using the following information:
<https://us06web.zoom.us/j/85094405937?pwd=ovcHChhzlwsuxwxhp1RbYvW0a6MifH.1>

Or via Telephone: +1 669 900 6833 Webinar ID: 850 9440 5937 Passcode: 470225

Please direct any questions to the Office of City Clerk at 559-782-7464.

Call to Order

Roll Call

Pledge of Allegiance Led by Mayor Meister

Invocation

ORAL COMMUNICATIONS

This is the opportunity to address the Council on any matter of interest, whether on the agenda or not. Please address all items not scheduled for public hearing at this time. Unless additional time is authorized by the Council, all commentary shall be limited to three minutes.

SCHEDULED MATTERS

1. Budget Definitions and Process Study Session

Re: Informational Study Session providing the City Council with an overview of the City's fund types.

ADJOURNMENT - to the meeting of May 6, 2025, at 5:30 p.m.

In compliance with the Americans with Disabilities Act and the California Ralph M. Brown Act, if you need special assistance to participate in this meeting, requesting electronic participation as an accommodation, or to be able to access this agenda and documents in the agenda packet, please contact the Office of City Clerk at (559) 782-7464. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure

accessibility to this meeting and/or provision of an appropriate alternative format of the agenda and documents in the agenda packet.

Materials related to an item on this Agenda submitted to the City Council after distribution of the Agenda packet are available for public inspection during normal business hours at the Office of City Clerk, 291 N. Main Street, Porterville, CA 93257, and on the City's website at www.ci.porterville.ca.us.



CITY COUNCIL AGENDA – APRIL 23, 2025

SUBJECT: Budget Definitions and Process Study Session

SOURCE: City Manager's Office

COMMENT: The City Council has scheduled this Study Session for the purpose of conducting an informational overview of the General Fund, Special Revenue Funds, Enterprise Funds, Internal Service Funds and Capital Improvement budgets in preparation for the upcoming 2025/2026 Fiscal Year. This session is intended to support Council's understanding of how departmental and fund budgets are developed and managed, and how resources are allocated to maintain essential city services and operations, while supporting citywide capital improvement priorities.

The development of the annual budget is a collaborative effort between the City Council and City staff. The City Council sets the vision and priorities for the City, while staff prepare the budget and implement that vision through the delivery of services and the management of resources.

As part of the annual budget development process, each City department prepares a proposed budget outlining anticipated revenues, expenditures, and needs for the upcoming fiscal year. The budget development process, led by the City Manager and Finance Director, ensures that all department budgets are prepared with standardized practices and sound financial principles.

This Study Session is an opportunity for the City Council to receive information on the structure of the various fund budgets in advance of the Fiscal Year 2025/2026 budget process.

RECOMMENDATION: This is an informational Study Session to provide the City Council with an overview of the General Fund, Special Revenue Funds, Enterprise Funds, Internal Service Funds and Capital Improvement budgets.

ATTACHMENTS:

Appropriated/Funded:

Review By:

Department Director:
Jason Ridenour, Interim City Manager

Final Approver: Jason Ridenour, Interim City Manager