

City of Pomona
Budget Guiding Principles for 2026-27

1. The City Manager will present a 2026-27 budget that is structurally balanced and balances the City's delivery of essential services to the community with the resources available.
2. All authorized regular positions will be fully funded at the start of the budget preparation cycle. During the budget development process a vacancy factor or allowance for identified vacant positions, either for the full year or partial year, may be incorporated into the proposed budget if fully disclosed within the proposed budget document and accompanying staff report.
3. Although alternatives for improving the efficiency and effectiveness of the City's programs and the productivity of its employees will be considered on a continuous basis, a more formal review shall be performed during the budget process. Duplication of services and inefficiency in service delivery should be eliminated wherever they are identified.
4. Budget amounts for allocations (insurances, fleet operations, administrative service charges, telephones, lease payments, debt payments, and the like) shall be calculated by the Finance Department. Any movement of these expenses from one department to another will also result in a movement of the related budget with City Manager approval and Department Director notification.
5. Funding for training and professional development will be funded as necessary to fulfill job or grant requirements. Where practical, training will be provided on a rotational basis over multi-years.
6. Fees will be reviewed and revised annually based on full cost recovery where individuals/businesses rather than the community at-large are benefiting from City services. This preserves limited unrestricted resources for providing services that benefit the community as a whole.
7. One-time resources shall not be used for current or new ongoing operating expenses.
8. City staff shall seek out, apply for, and effectively administer federal, state, and other grants that address the City's priorities with emphasis on restoring reduced service levels.
9. The Finance Department will prepare and present to the City Council a Long-Range Financial Forecast annually that evaluates known internal and external issues impacting the City's financial condition.
10. The City of Pomona defines Equity as: fair treatment, access, opportunity, and advancement for all people while striving to identify and eliminate barriers that have prevented the full participation of communities historically oppressed. Improving equity involves increasing justice and fairness with the procedures and processes of institutions or systems and a fair, intentional distribution of resources. Staff is asked when evaluating budgets to consider:
 - a. Have you considered the impacts on equity, diversity, and inclusion (EDI) in the programs and initiatives included in your baseline budget?
 - b. In thinking about this, consider external stakeholders and communities that may be positively or negatively affected by your programs as well as internal equity considerations.