

Budget Document Overview



HOW TO READ THE BUDGET DOCUMENT

The Operating and Capital Budget Document consists of four sections detailed below. Comparative historical data, projections, explanatory notes and highlighted information have been included to assist the reader.

- I. **City Manager's Message** - includes budget highlights and significant changes from the prior year, priorities, goals, short and long term initiatives, and policy guidelines for the Operating and Capital Budget.
- II. **Budget Document Overview** - includes general and high level information to address:
 - How to Read the Budget Document
 - City Council
 - City Council Guiding Principles
 - Administrative Working Goals and Objectives
 - City Organization Chart
 - Strategic Planning and Budget Development Process
 - Budget Development Calendar
 - City Financial Structure
 - Summary of Financial and Budget Policy Compliance
- III. **Fund Summaries and Details** – includes a summary of significant issues and changes by Fund as well as detailed revenue estimates and appropriations for each Fund.
 - Executive Summary By Fund
 - All Funds Revenues and Expenditures Summary
 - Revenue Analysis
 - General Fund Revenue Summary
 - General Fund Expenditure Summary
 - Fund Specific Revenue and Appropriation Details
- IV. **Appendices of Supporting Budget Documents** – includes important statistics, details, and definitions supporting the Operating and Capital Budget.
 - Personnel Summary by Fund
 - Capital Improvements Plan (CIP)
 - Four Year Budget Projections
 - Debt Service
 - City Government, History and Community Attractions
 - City Demographics and Statistics
 - Budget Adoption Ordinance
 - Fee Schedule
 - Glossary of Terms