

How to Read the Adopted Fiscal Year 2019 Operating Budget

The Adopted Fiscal Year 2019 Operating Budget serves as a communication tool for defining strategic priorities and organizational structures; identifying sources of City revenues; and analyzing Department and Office operating expenditures, program objectives, and performance measures. It also shows how economic and financial forecasting affects decisions in the areas of long-term financing, capital investment, program organization and services offered. These elements are essential for sound management of public resources.

This section describes the structure and components of the Adopted Fiscal Year 2019 Operating Budget to enhance reader understanding and facilitate use of the document. The Budget has been organized in a manner that is consistent with the National Advisory Council on State and Local Budgeting and the Recommended Budget Practices which requires that reader be presented with a guide to government programs and organizational structure. These sections are consistent with the Government Finance Officers Association's standards for the Distinguished Budget Presentation Award.

The Adopted Fiscal Year 2019 Operating Budget contains five major sections:

Special Chapters - The special chapters provide general budget information at a high level to inform the reader of the City's policies, organizational structure, budget process, component funds, staffing, as well as Department/Office objectives and performance measures. This section is composed of the City Manager's Message, Introduction, and Summary of Funds.

Department / Office Chapters - This section provides Department, Office, and Program level descriptions, revenues, appropriations, and staffing. In addition, each Department and Office summary contains accomplishments and goals.

Revenue Details - This section details all revenues received by the City, separated by fund and revenue type.

Capital Improvement Plan - The capital improvement plan (CIP) section describes the capital plan, process and impact on the Operating Budget. Specific projects approved as part of the Five Year CIP are identified along with the source of funding and related Department. This section also identifies debt service and outstanding principal balances.

Appendix - The appendix provides detailed information regarding City demographics, service data, awards, glossary of terms and pertinent statistical data for the City.

SPECIAL CHAPTERS

Introduction

The Introduction chapter contains the following.

- Budget Overview
- Staffing Overview
- Assessed Value & Millage Data
- Impact on Homeowners
- Budget Calendar
- Operating Budget Policies & Procedures
- Financial Policies
- Citywide Goals & Objectives
- Long-Term Planning
- Performance Measures

Summary of Funds

The Summary chapter provides an overview of the FY 2019 Operating Budget by fund. Each fund is identified according to category and purpose. Charts and tables illustrate fund structure, revenue sources and history, and appropriations by fund.

DEPARTMENT / OFFICE CHAPTERS

Each Department and Office chapter contains its description, achievements, priorities, revenues and appropriations by Fund and Division. Following the Department overview are Program level pages containing: program description, accomplishments and goals, staffing, and appropriations.

A Non-Departmental chapter is included to identify and describe the functions of each non-departmental program. These programs do not contain staffing, objectives or performance measures.

CAPITAL IMPROVEMENT

The Capital Improvement Plan (CIP) section defines and describes the sources and uses of funds for capital improvements, as well as the process for approving projects and appropriating funds. Narrative and charts are provided to inform the reader on the following related topics:

- General Capital Information
- CIP Development Process
- Sources of Funds and Financing
- Use of Funds
- Summary by Department
- Major Capital Improvement Projects
- Capital Improvement Summary by Fund
- Impact on Operating Budget

APPENDIX

The Appendix contains the following charts and tables:

- Community Profile
- Service Data
- Awards
- Statistical & Supplemental Data
- Glossary of Terms
- Index by Topic