

Description of the Budget Document

DESCRIPTION OF BUDGET DOCUMENT

The budget document is divided into several sections. The first part of the budget is the introduction, which includes the table of contents, narratives about the budget document, budget process and fund structure. The next section is the overview. In this section the reader can see the combined budget for all fund types, and graphic presentations of the total government expenditures and revenues. The overview information is a recapitulation of detailed data presented later in the budget document. Its purpose is to give the reader an understanding of the overall financial activities and structure of the City without having to sift through the many pages of detailed information.

Following the overview are sections for each type of fund, beginning with the General Fund and followed by the enterprise funds, project funds, debt service fund, and internal service fund. Each section provides detailed information on revenues and expenditures for each fund within the fund type. Each fund, or department/division within a fund, has a page of narrative which describes the general and specific objectives of the fund, proposed program changes, and explanation of changes in particular accounts. There is also a page detailing the expenditures by account number. Expenditure information includes the Council's adopted or amended appropriation and historical information from three prior fiscal years.

The Vehicle Replacement Fund is included in the project funds, the Health Insurance Reserves are in the internal service fund section. The Water, Sewer and Port & Harbor are included in the enterprise funds section.

Under the heading of Appendix, the reader will find the organizational charts, an employee range classification, an hourly salary schedule, the number of authorized employees by department, a chart of accounts, and a glossary of terminology. Each department has a comparison of three prior fiscal years personnel with the council approved personnel for proposed fiscal year personnel.

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