GUIDE TO THE DOCUMENT

Document Organization

Financial Summaries

This section of the budget document gives the reader an overall picture of the City and the budget. ***Recap of Funds*** provides information about the resources available (beginning fund balance, revenues, and transfers) and the extent to which they will finance our requirements (operating and capital expenditures). ***Summary of Projected Revenues and Other Financing Sources by Fund Type*** provides information about each revenue source, both from an historical perspective and the future projected amounts. ***Expenditure Summary by Fund Type*** provides information about the operating budget for each fund including total Operating Budget, Debt Service, and Capital Outlay. ***Summary of Interfund Transfers*** provides detailed information about various fund transfers that appear in the ***Recap of Funds***. ***Revenues and Other Financing Sources-General Fund*** provides information about each General Fund revenue source, both from an historical perspective and the future projected amounts. ***Operating Expenditures by Department-General Fund*** provides information about each General Fund account both from an historical perspective and the future projected amounts. ***General Fund Budget Net of Program Revenues*** provides information about total expenditures, how much of those total expenditures are financed with program revenues and other allocated sources, and the resulting net amount of expenditures which need to be supported by taxes and other general revenues.

Personnel Recap

This section includes citywide position changes in terms of the number of positions and specific positions added to the budget from the prior year adopted budget.

Department Summary

This section of the budget provides a description of the department and the total ***expenditures by character*** for the prior year actual, the current year amended budget, the current year estimated actual budget, and the proposed budget. In addition, the original budget total is also shown below the amended budget total which includes supplemental appropriations made since the original budget adoption. This ***expenditures by fund*** displays the same information by fund, and the ***resources by fund*** displays the funding sources by fund.

Department by Fund

This section of the budget provides ***expenditures by character*** and ***expenditures by activity*** for each individual fund utilized by that department. Only those departments that utilize multiple funds will have this section.

Activity Summary

This section of the budget provides a description of the activities displayed in the *Department by Fund* section and the budgeted ***expenditures by character*** for that activity. In addition, this section displays the ***activity resources*** which itemize the functional revenues generated by each activity and the resulting net General Fund requirements. In the case of self-supporting Enterprise Funds, the ***activity resources*** are fees for service and other miscellaneous revenues unique to each fund.

GUIDE TO THE DOCUMENT

Redevelopment Agency
This section of the budget document provides information about the Redevelopment Agency objectives, as well as revenues and expenditures including obligations and other debt.

Capital Improvement Program
This section of the budget identifies the major capital projects by funding source.

Capital Outlay
This section of the budget lists the specific capital equipment items that are funded in the capital outlay accounts in the expenditure detail section of each budget unit.