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 Profile

This section includes information about authorized personnel for all departments. It provides information about positions by department, including all positions in the department from all funding sources. It shows the positions approved when the Fiscal Year (FY) 2009 budget was adopted, positions added to the budget during FY 2009, and proposed changes for FY 2010.

The positions listed here are in some cases different from what is listed in the Personnel Funded section for each activity. Those sections show all of the positions or portions of positions funded through that activity. This Personnel Profile includes each department's positions or portions of positions that are funded by other departments, and does not include positions or portions of positions that are funded by the department but located in another department.

Department Summary

This section of the budget provides a description of the department and the total ***expenditures by character*** for the fiscal year, for FY 2008 actual expenditures, the FY 2009 amended budget, the FY 2009 estimated actual budget, and the proposed budget for FY 2010. In addition, the original adopted budget total for FY 2009 is shown below the amended budget total; the amended budget includes supplemental appropriations made after the original budget adoption. The ***expenditures by activity*** section displays the same information by activity and fund, and ***resources by fund*** displays the funding sources by fund. The ***total personnel funded*** line shows the total number of positions funded by the department. The ***personnel authorization*** section shows all of the positions in the department, including those funded by another department; it does not include positions that are funded by the department but located in another department.

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Department by Fund

This section of the budget provides ***expenditures by character*** and ***expenditures by activity*** for each group of funds 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 Summary* section and the budgeted ***expenditures by character*** for that activity. The ***personnel funded*** section shows the specific positions or portions of positions funded in the activity.

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.