

BUDGET GUIDE

This budget guide is a summary of the information contained in each section of the budget document. There are three main sections; introduction, Fund Summaries and Details, and Appendix.

Introduction

This section provides general information about the City. It includes:

- City organizational chart;
- List of City officials;
- Summary of the budget process; and
- Staffing summary.

Fund Summaries and Details

The City has a combination of governmental funds and enterprise funds.

Governmental funds are those through which most general governmental functions of the City are financed.

- General Fund
- Debt Service Fund
- Capital Fund
- Lottery Fund
- Economic Development Fund
- Off-Street Parking Fund

Enterprise funds are used to account for the City's ongoing organizations and activities that are similar to those often found in the private sector.

- Sewer Fund
- Golf Fund

This section gives summaries of each of the funds followed by the departmental detail. Justifications for each department are also included.

Appendix

This section contains a chart of the City's tax levy history, a line item description and detail, and departmental organizational charts.