

# Explanation of the Budget Presentation

## FUND LAYOUT

This budget is designed to present revenues and expenditures by Fund and expenditure detail by Department. The format of this budget is basically the same as last year. It begins with a section laid out by Fund which includes revenue and expenditure summaries. Each Fund type has a locator tab with the Fund type listed on the tab.

There are six Fund types in the Fiscal Year 2014 budget. They are as listed on the right side of the page. An explanation of each Fund type is included in the glossary located in the Appendices section of this budget and in the Accounting System and Budgetary Control description in the Financial Summary section.

The layout of the expenditure detail information is graphically explained on the following pages.

**General Government Funds**  
(Governmental Funds)

General Fund #110  
Solid Waste Disposal Tax Fund #115  
Marketing/Communications Fund #117  
Martha Rivers Oper. Playground #118  
Technology Support Fund #119  
Capital Reserve - Insurance #169  
Federal Asset Forfeiture #173  
State Asset Forfeiture #174  
Local Law Enforcement Block Grant #176

**Enterprise Funds**  
(Proprietary Funds)

Water & Sewer Fund #330  
Water & Sewer Stimulus Project Fund #312  
W/S Capital Exp & Dev #342  
W/S Renewal & Replace #351  
Electric Fund #331  
Power Agency Settlement #337  
Electric Renewal & Replace #352  
Transit Fund #332  
Solid Waste Management #335  
Stormwater Fund #336

**Capital Projects Funds**  
(Governmental Funds)

Airport Project Fund #244  
Water & Sewer Project Fund #462  
Water & Sewer Expansion Fee Fund #460  
Electric Capital Projects Fund #478  
Stormwater Project Fund #479  
Street Capital Project Fund #263  
General Fund Capital Project Fund #283  
Downtown Capital Projects #284

**Internal Service Funds**  
(Proprietary Funds)

Health Self-Insurance Fund #868  
Dental Self-Insurance Fund #870  
Veh/Equip Replacement Fund #880  
Tech Services Internal Svc Fund #881

**Special Revenue Funds**  
(Governmental Funds)

General Fund Stimulus Grants #611  
Community Development Fund #621  
CD/108-Downtown Revit Fund #622  
CD/Home Investment Fund #624  
Occupancy Tax Fund #628  
Uptown Municipal Services Fund #629  
Infrastructure Rehab Fund #687

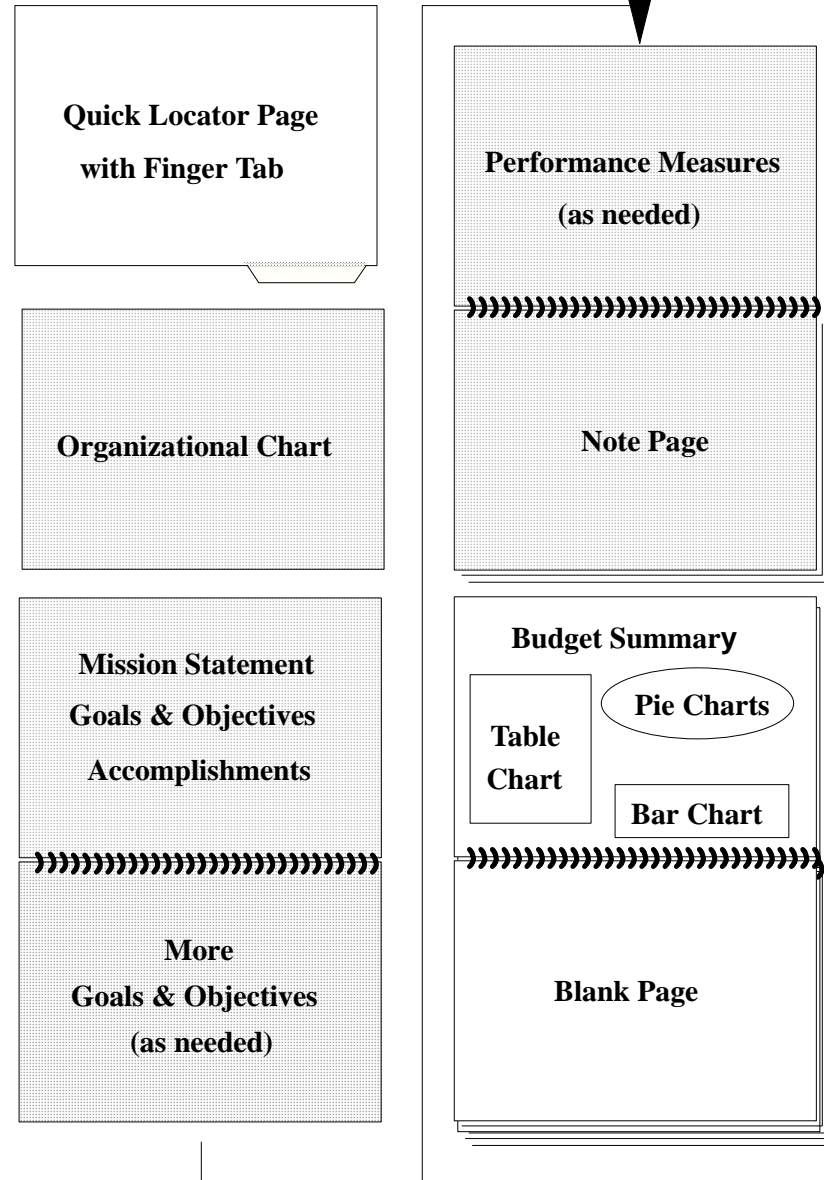
**Trust & Agency Funds**  
(Governmental Fund)

Police Memorial Trust #775

## EXPENDITURE DETAIL LAYOUT

The expenditure detail section includes the information as shown in the page layout on the right side of this page. The detail begins with the Mayor/Council budget and proceeds to the City Manager and those departments/program areas which are directly under his perview. Thereafter, it is organized by Assistant City Manager with the departments/program areas following alphabetically.

Following the organizational chart are the department/program area Mission Statement, Fiscal Year 2014 Objectives and Fiscal Year 2013 Accomplishments. The next page presents an overview of the department/program area budget in the form of a summary. (Please see the next page in the introduction for a more detailed explanation of the overview/summary section.)

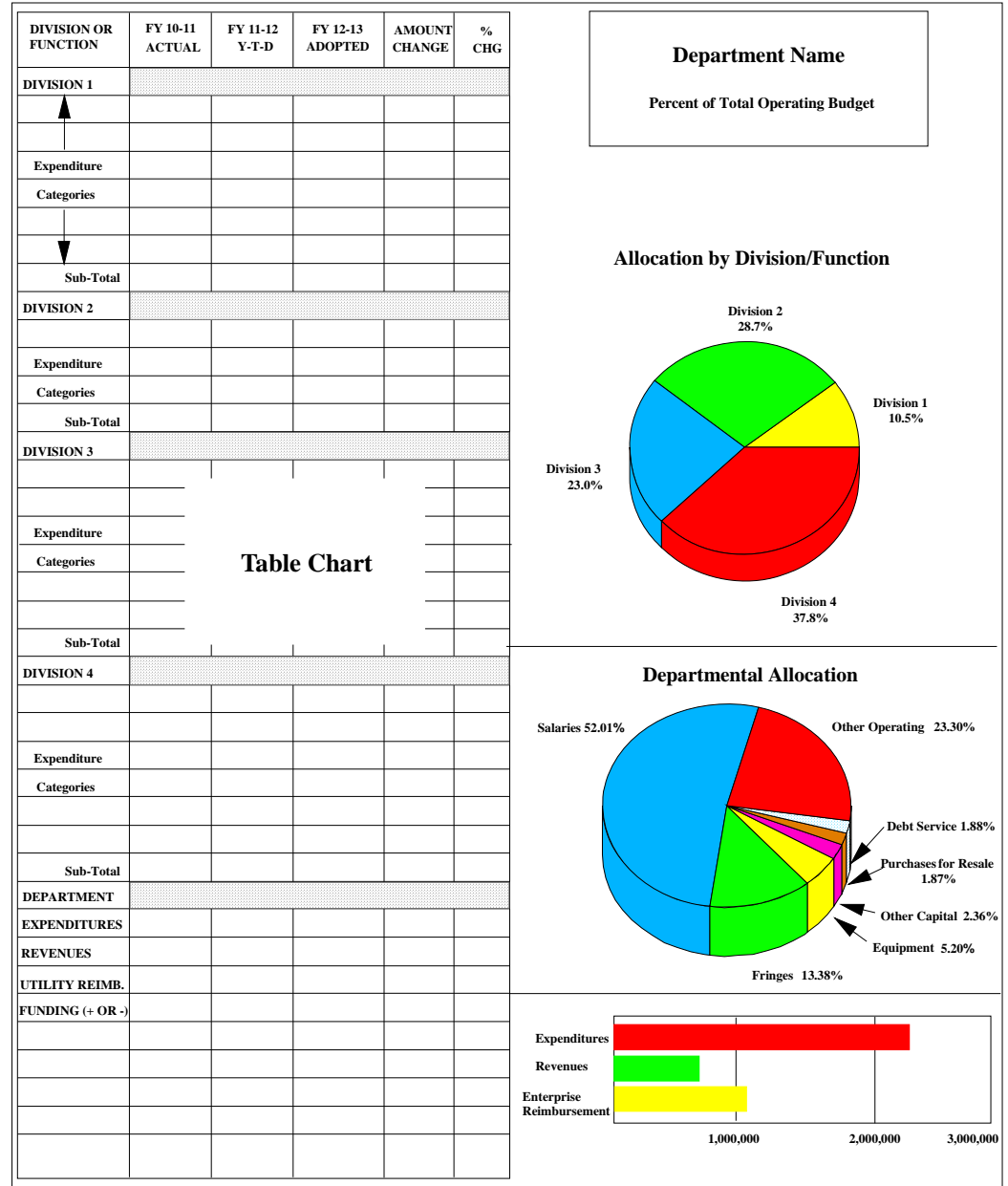


The budget summary page is in chart form. It allows the reader to get a "quick picture" of the department/program area budget. The chart on the left side of the page is a table which summarizes expenditures by division (or function) within the categories as generally used in the City's monthly financial reports. These categories are as follows:

- Salaries
- Fringe Benefits
- Equipment
- Other Capital Outlay
- Purchases for Resale
- Debt Service
- Other Operating Expenditures

The department codes included in each division (or function) subtotal are listed in the bar beside the division (or function) name. These codes (XXX-YYY) represent the fund (XXX) and cost center (YYY). In the case of multi-division/function departments, totals are provided at the bottom of the chart. Total expenditures are compared to total revenues and utility reimbursements. Utility reimbursements are overhead costs charged to the Enterprise Funds for services provided.

The right side of the chart page is basically a visual illustration of the text and numbers which appeared in the table discussed above. Just below the department name is the department's total expenditures as compared to the total operating budget and reported as a percentage figure. Next is a pie chart showing the percentage of the budget allocated to each division (or function). A second pie chart portrays the allocations by the expenditure categories. The horizontal bar chart at the bottom right compares expenditures, revenues and utilities reimbursements/service charges. This is a graphic illustration of the information on the bottom line of the table.



## **BUDGET SCHEDULE - FISCAL YEAR 2014-2015**

<b>January 10, 2014</b>	<b>Initial equipment requests due to the Budget Office.</b>
<b>January 17, 2014</b>	<b>Preliminary revenue and expenditure budget worksheets and information distributed to Departments.</b>
<b>January 25, 2014</b>	<b>City Council Retreat (Set Budget Goals &amp; Objectives).</b>
<b>February 14, 2014</b>	<b>Expenditure and revenue worksheets, new program initiatives and capital project worksheets due. Comments justifying all requests, should be entered at the same time department requests and current year projections are entered.</b>
<b>February 18, 2014</b>	<b>The Departments can make no further changes unless approved by the Budget Office.</b>
<b>February 28, 2014</b>	<b>Mission Statements/Goals &amp; Objectives/Accomplishments due. Analysis and reports prepared by the Budget Office.</b>
<b>March 5-March 14, 2014</b>	<b>Review of departmental requests by City Manager, Assistant City Managers, Department Heads and Budget Department staff. Reviews will be scheduled daily. Department Heads should try to leave their schedules open for these two weeks.</b>
<b>March 26, 2014</b>	<b>Council work session: Budget Outlook.</b>
<b>April 11, 2014</b>	<b>Budget should be finalized and balanced based on recommendations of the City Manager.</b>
<b>April 24, 2014</b>	<b>Proposed budget should be printed and notice of public hearing completed.</b>
<b>April 25, 2014</b>	<b>Budget presented to City Council and press.</b>
<b>May 6, 2014</b>	<b>Public Hearing on the Budget and Budget discussion at the Council Meeting.</b>
<b>May 14 &amp; 21, 2014</b>	<b>City Council budget work sessions.</b>
<b>June 3, 2014</b>	<b>Adoption of the Fiscal Year 2014-2015 budget.</b>

4/14/2014