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Reader's Guide

READER'S GUIDE TO THE BUDGET

The Budget User's Guide provides the reader with an overview of the City's budget process, as well as explanation of how to understand, read, and use this budget document.

The Budget Preparation Process

The budget itself is the process of allocating limited resources to attain given goals and objectives. The process is dynamic, constantly changing in tune with the public interest and needs.

The initial phase of the budget preparation process begins in January with the formulation of the budget calendar. The budget calendar is prepared through the input of the Department Heads as well as the City Manager. Soon after the formulation of the budget calendar, the Assistant City Manager and the City Manager meet to discuss the budget preparation process and the policies associated with it.

During the next several months, all departments become involved in a detailed review of the current operating budgets, goals, and objectives. From this analysis, appropriations for new and additional services, positions, capital acquisitions, and capital improvement projects are prioritized. Finally, in late April, a final review of the budget requests are made by the City Manager, Department Heads, and Administrative Services Department staff. As soon as the City Manager approves the final details, a proposed budget document is printed.

The following is some of the more notable dates of our budget process:

FY 2003-2004 Budget Calendar

<u>Dates</u>	<u>Function</u>
Jan. 10	Formulate budget calendar and discuss budget calendar with Department Heads.

March 5	Submit extra help, overtime and special pay worksheets, departmental revenue, new position and position upgrades.
March 19	Submit Five-year CIP requests, remaining FY 03-04 appropriation request forms, and department Executive Summaries.
April 1-4	City Manager and budget team meet with Department Heads to review appropriation requests.
April 18	Deadline for final revisions to proposed budget.
May 22	Public notice of the availability of the budget document and Gann appropriations limit.
May 27	Budget study session (public invited).
June 3	Budget adoption.
July 1	Start of new budget cycle.

Budget Organization

Chapter 2 - Budget Message

The City Manager's Budget Message to the City Council provides an overview of economic conditions, City finances, legislative impacts, as well as key issues and priorities for the City.

Chapter 3 - Strategic Plan & Fiscal Policies

The City's strategic plan is its vision for providing services to the community. In this chapter, a summary of the City's strategic action plan is provided. All departmental goals listed in the department sections are aligned with the City's strategic plan.

The City's Financial Policies provide a summary of the City's policies addressing the operating budget; revenues and expenditures; utility rates and fees; capital improvement program; long

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and short-term debt; reserves; investments; and accounting/auditing reporting.

The City operates under the Budget Policy included in the "Strategic Plan & Fiscal Policies" section of the budget document. Once the budget is adopted by the City Council, the responsibility of implementing each department's budget lies with each Department Head, with the ultimate responsibility resting with the City Manager. Department Heads are responsible for ensuring that expenditures within departmental budget categories of salaries & benefits; materials, supplies and services; and capital outlay do not exceed appropriations. Budget appropriations are made at the line-item level; however, the level of control (level at which expenditures may not exceed appropriations) will be total departmental appropriations for each of these budget categories. The City Manager may transfer up to \$25,000 in appropriations between capital projects and between funds for capital projects. City Council approval is required to transfer appropriations between departments.

The City also operates under a set of investment policies required by the California Government Code (Section 53646) and the City's financial Policy XII. These policies are brought before the Council annually. A copy of the Investment Policy is included in the "Strategic Plan & Fiscal Policies" section of the budget document for reference.

Chapter 4 - Budget Summaries

The Budget Summaries chapter provides a multi-year overview of the City's expenditures/expenses, debt summaries, program summaries, and position changes.

Chapter 5 - Revenues

This chapter provides a more detailed overview of each fund's estimated revenue. Overall, the revenue estimates assume moderate and stable growth. Appropriations, in turn, are based on these assumed revenue increases.

Chapters 6-17 - Department Budgets

The department chapters represent the main body of the budget document. Each departmental section has the following:

- Mission Statement
- Service Description
- Strategic Issues (aligned with the City's strategic plan)
- FY 2002-2003 Accomplishments
- FY 2002-2003 Performance Measure Results
- FY 2003-2004 Strategic Initiatives
- FY 2003-2004 Performance Measures
- Budget appropriations by object (line-item) for the year.

Chapter 18 - Special Revenue Funds

This chapter contains funds that provide Special Revenue activities. In most cases, these funds represent activities that are provided by specific user fees, charges, taxes, or grants. These revenues are usually legally restricted to expenditures for specific purposes. Special Revenue funds included within this budget are:

- Streets & Roads Fund
- Traffic Safety Fund
- Landscaping Assessment District Fund
- Development Impact Fees Fund
- Community Development Block Grant (CDBG) Fund
- HOME Fund
- Supplemental Law Enforcement Fund

Chapter 19 - Internal Service Funds

This chapter allows for the accumulation of resources for equipment replacement, ease in costing and pricing of services, and the ability to accumulate the total cost of each activity. This chapter contains the City's eight internal service funds:

- Vehicle Maintenance Fund
 - Vehicle Replacement Fund
 - Computer Equipment Replacement Fund
 - Employee Benefits Fund
 - Dental/Vision Fund
 - General Liability Fund
 - Workers Compensation Fund
 - Disability Program Fund
-

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Chapter 20 - Redevelopment Agency

This chapter contains the City's Redevelopment Agency activities. The purpose for redevelopment is to eliminate economic blight; revitalize depressed sections of the City; expand the supply of low and moderate income housing; expand employment opportunities for jobless and low income persons; and to provide a quality environment for the well being of all citizens. The Redevelopment Agency Board of Directors formulates the policies of the Redevelopment Agency. The members of the board are comprised of the City Council Members.

Chapter 21 - Capital Acquisitions

This chapter provides detail on the equipment acquisitions for each department of each fund.

Chapter 22 - Capital Improvement Program

This chapter contains summaries of the CIP projects, which are recommended to be funded in FY 2003-2004, as well as over the subsequent four years.

Chapter 23 - Glossary

The glossary of budget terms is provided to better familiarize the reader with some of the budgetary and financial vocabulary found throughout the budget document. The glossary also contains a description of all the fund types and a brief explanation of accounts used.

Chapter 24 - Appendix

This chapter provides a community profile of the City.

Chapter 25 - Index

This chapter provides a quick and easy reference to particular areas of interest in the budget document.

Basis of Budgeting and Accounting

The City of Yuba City's accounting records are maintained in full accordance with Generally Accepted Accounting Principles (GAAP), as established by the Government Accounting Standards Board (GASB). Government fund types (General Fund, Special Revenue Funds, Capital Project Funds, and Debt Service Funds), agency funds, and expendable trust funds are maintained via a modified accrual basis of accounting (see Glossary). Proprietary fund types (Enterprise Funds and Internal Service Funds) and non-expendable trust funds are maintained via an accrual basis of accounting (see Glossary). For a further description of the various fund types used by the City, please refer to the Glossary chapter. Budgets are adopted annually on a basis consistent with Generally Accepted Accounting Principles (GAAP), the same guidelines used in the preparation of the year-end financial statements. Thus, revenue estimates generally anticipate amounts that will be considered earned and available to meet current period expenses among the coming fiscal year. Certain expenses obligated in FY 2003-2004 will not have been paid by June 30, 2004, but are estimated in FY 2003-2004. Salaries, for example, have been estimated in the budget as long as they are expected to have been obligated for time worked by the end of June 30th, even though they will not have been paid until the first or second week of July.