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:

- Mission & Values
- City Organizational Chart
- Summary of Budget Process
- Staffing Summary

**Fund Summaries & 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
- Redevelopment 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 included.

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