

## *Glossary*

**City of Fernandina Beach, Florida  
Annual Budget  
For Fiscal Year 2008-2009**

**GLOSSARY**

**A**

**Account** – A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control or fund balance.

**Ad Valorem Taxes** – Property taxes which are computed by applying the millage rate to the assessed value of property after all exemptions have been subtracted. Property taxes are paid to the various local governments through a single payment to the county tax collector.

**Amendment** – Change to an adopted budget which may increase or decrease a fund total.

**Assessed Valuation** – County Property Appraiser’s estimation of the fair market value of real or personal property.

**Asset** – Resources, owned or held by a government, which have monetary value. Assets may be tangible or intangible and are expressed in terms of cost or some other value.

**B**

**Budget** – A financial statement listing a governmental agency’s expected incomes and expenditures for a 12-month period. Florida law requires that governments have a balanced budget, with expenses not exceeding revenues. A proposed budget is prepared by the City manager and it becomes formal when adopted by the City Commission. If changes occur during the year, local governments can transfer funds within a budget or raise fees, etc., to keep the budget in balance.

**Budget Hearing** – Public Hearing conducted to consider and adopt the annual budget.

**C**

**Capital Improvement Program** – Governmental agencies set up five-year programs for major long term costs such as the purchase of fire trucks, buildings and land. Capital expenses are listed separately from operating expenses within the budget document.

**Capital Outlay:** - Costs for the purchase or additions to the land, buildings, vehicles or other equipment with a useful life greater than one year. The asset value must meet or exceed the following thresholds:

Buildings	\$5,000 General Fund; \$2,500 Enterprise Funds
Building Improvements	\$5,000 General Fund; \$2,500 Enterprise Funds
Machinery & Equipment	\$5,000 General Fund; \$2,500 Enterprise Funds
Infrastructure	\$5,000

**Contingency Fund** – Money set aside for emergencies or unexpected expenses that were not anticipated when the budget was being prepared.

**D**

**Deficit** – A term generally applied to the budget as a whole, reflecting real or projected revenue shortages, meaning there are insufficient funds to cover expenses.

**Department** – Organizational unit of the City under the guidance of a director.

**E**

**Enterprise Fund** – A fund established to support a single service from which revenues are received from charges for services to fund the delivery of that service.

**Expenditures** – Costs incurred by contract, agreement or money actually spent.

**F**

**Fiscal Year** – The budget year. For municipal and county governments, the fiscal year runs from October 1 to September 30. For school districts and state agencies, it runs from July 1 to June 30.

**Franchise Fees** – Money collected, usually from a private utility, in exchange for use of a governmental agency's easements and rights-of-way. Cities and counties authorize the use of these and collect a fee in return.

**Full Time Position** – Position that qualifies for full city benefits, usually 40 hours.

**Fund** – A listing within the budget, indicating the revenues and expenditures for a specific category of operation. The largest fund is the General Fund. This fund includes subcategories that support most of the city's operation. Other funds include those for sewer and garbage, capital projects, State and Federal grants, etc.

**G**

**Grant** – Contributions by one organization to another for a specific purpose.

**I**

**Impact Fee** – A fee to fund the cost of a new development's impact on various City services. This fee is charged to those responsible for the new development as a condition for obtaining a building permit.

**L**

**Liabilities** – Debts or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**M**

**Mill** – A tax rate of one dollar (\$1) per one thousand (\$1,000) of taxable property value.

**Millage** – A figure assigned to each governmental unit with ad valorem taxing authority for use in determining taxes. It determines how much revenue the government will receive from property taxes and how much an individual property owner pays by applying the millage rate to the value of property within the City.

**O**

**Objective** – A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objectives should simply be a specific standard of performance for a given program.

**Operating Expenses** – The costs associated with day-to-day activities of a government not including personal services or capital outlay costs.

**Over Budget** – Over budget in revenue means that more income was received than budgeted. Over budget in expenses means costs were more than budgeted figures, and generally necessitates that spending must stop or money be transferred into the appropriate account to balance the budget by year-end.

**P**

**Personal Services** – Costs for employee salaries, wages and fringe benefits.

**Prior Year Carryover** – Money not spent on one fiscal year, but carried forward to the next budget. Cash carried forward can be used to pay operating expenses at the beginning of a fiscal year before tax revenue are collected, or during a fiscal year if anticipated revenues have not yet been collected.

**Proposed Budget** - The budget proposed by the City Manager to the City Commission for review and approval.

**R**

**Recurring Revenues** – Revenues that can be expected to be received each year unless specific action is taken to eliminate the source.

**Referendum** – A question voted on by the citizens of the local government.

**Resolution** – An expression of a governing body concerning matters of administration, an expression of a temporary character, or a provision for the disposition of a particular item of the administrative business of the governing body.

**Revenue** – Income received by the City from a variety of sources including taxes, fees, charges for services, grants, borrowing, or other governmental agencies.

**Rolled-Back Millage Rate** – A tax rate the county property appraiser determines is necessary to give a governmental agency the same amount of property tax dollars it received during the previous budget year.

**S**

**Special Assessment** – A compulsory levy made against certain properties to defray part or all of the cost of a special improvement or service deemed to primarily benefit those properties.

**State-Shared Revenue** – Money that cities and counties receive from the state. It includes the local share of cigarette taxes, fuel taxes, mobile home license taxes, liquor taxes and sales taxes based on a distribution formula set by State law.

**Statute** – A written law enacted by a duly organized and constituted legislative body.

**T**

**Taxable Valuation** – The value of property after all allowable exemptions have been subtracted; the value on which ad valorem taxes are computed.

**Trim Bill** – Florida's Truth in Millage law requires cities to calculate next year's budget on the same tax dollars they received during the current fiscal year.

**U**

**Under Budget** – Under budget in expenses means either the agency has been spending at a slower rate than expected, or that expenses were over estimate when the budget was prepared. Under budget in revenues means that money being collected from the various sources is not as much as was anticipated; it might necessitate spending adjustments.

**User fee** – The charging of fees for the use of services such as recreational, sewer and garbage services.

**Utility Taxes** – Taxes paid to municipalities by users of telecommunication services, electricity, water, natural gas, bottled gas and fuel oil.

**V**

**Valuation** – The dollar value of property assigned by the county property appraiser.

*Appendix*

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*City of Fernandina Beach*  
*Adopted Budget*  
*For Fiscal Year 2008-2009*  
*User's Guide*

**Understanding the Budget**

The budget for the City of Fernandina Beach is designed to present financial and service information in a single document. This budget is prepared in conformance with rules and regulations developed for use by local governments, and is intended to ensure the meeting of certain criteria established by budget officials from throughout the United States and Canada. The four criteria are:

1. The budget must serve as a policy document.
2. The budget must serve as an operating guide.
3. The budget must serve as a financial plan.
4. The budget must serve as a communication device.

**1. *The Budget as a Policy Document***

As a policy document, the budget indicates the level of services and capital improvements provided by the City during the next fiscal year. The opening message addresses fiscal policy issues for the current and future years, and will summarize the changes in programs and capital improvements to be provided during the year.

The budget is the Commission's fiscal policy for the programs and services provided by the City to its residents. The budget identifies the sources of revenue and the expenditures for each department and the capital improvement programs. The budget includes descriptions of the services that will be performed by each department and the goals and objectives for the new budget year.

The budget includes goals and objectives for each department and includes how the organization will deliver services and the constraints under which the city operates.

**2. *The Budget as an Operations Guide***

The budget has been prepared using the line-item approach, and indicates how departments are organized to provide services to the community. The budget is grouped by types of funds. The types of funds include General Fund, Enterprise Funds, Special Funds, Debt Service Fund, Capital Project Funds, Internal Service Fund, and Trust Funds.

Each of the operational funds, including General Fund and Enterprise Funds have provided a mission statement, description, goals, and objectives. These funds also include organizational charts and details of personnel services by position control summaries.

The City of Fernandina Beach has included a performance measurement system to provide objective methods for the measurement of results by department or division.



**3. The Budget as a Financial Plan**

As a financial plan, the budget outlines the cost of City services and how they will be funded. The revenue and expenditures highlights sections provide information regarding major revenues and expenditures, as well as other financing sources and uses for the annual budget.

The Budget Message includes items that have been considered important issues in the community including projects and citizen desires.

The Budget includes graphs that will assist the reader in revenues and expenditures details. We have included graphs that explain the grants that have been received in the prior fiscal year and confirmed sources of grants in the current budget year.

**4. The Budget as a Communications Device**

The budget is designed to be user-friendly with summary information in text, charts, tables, and graphs. The Table of Contents provides a listing in the order of the sections in this document. There is a glossary section that includes a list of terms that may be helpful to the reader. Any questions regarding the City budget document may be addressed by calling the City Finance Department at (904)277-7311.

***Format of the Budget Document***

The Budget document has thirteen tabs that divide the budget information into sections for easy reference. The Table of Contents lists the sections and the important topics or highlights within each section. The General Fund provides general governmental services including administration, finance, legal, public safety, and recreation. These operations are traditionally associated with the government operations of the city which are not required to be accounted for in another fund. The Capital Projects Funds accounts for financial resources to be used for acquisition or construction of major capital facilities and improvements.

***Annual Budget Procedures***

In accordance with the City of Fernandina Charter, the City Manager must prepare and submit to the City Commission an Annual budget, Budget Message, and Capital Program.

- 1) Budget Adoption-The Commission shall by Ordinance adopt an annual budget pursuant to general law in accordance with the City of Fernandina Charter.
- 2) Balanced Budget – Each annual budget adopted by the Commission shall be a balanced budget in accordance with the City of Fernandina Charter.
- 3) Budget Amendments – The annual budget is adopted by Ordinance and may only be changed by Ordinance. Further changes such as transferring of available funds within a specific department or division may be authorized by the City Manager or the Commission in accordance with the City of Fernandina Charter and Ordinances.

**Budget Calendar for 2008-2009**

The City Commission adopted a preliminary millage rate of 4.2209 on August 5, 2008, for use on the Notice of Proposed Property Taxes (TRIM notice) mailed to all property owners. In accordance with state law, the tentative millage rate is adopted by the Commission at the first budget hearing in September and this rate cannot exceed the preliminary rate adopted by the Commission in August except by re-notifying by mail all affected property owners. Additionally, the tentative rate approved at the first budget hearing cannot be increased at the final budget hearing.

The following budget calendar is sent to all Departments within the city prior to the beginning of the budget process.

City of Fernandina Beach  
FY 2008-2009  
Annual Budget Calendar

<b>Date</b>	<b>Action</b>
May 9, 2008	<ul style="list-style-type: none"><li>- Budget Kick-off Meeting</li><li>- Department Mission Statements, Department Descriptions, Goals and Objectives, and Performance Measures will be discussed.</li><li>- Budget Worksheets distributed to Department Directors</li><li>- Grant Applications to Non-Profit Agencies</li></ul>
June 2, 2008	Initial Budget Requests, Revenue Projections, Statement of Level of Service, five year Capital Improvements Plan. Department Mission Statements, Goals and Objectives due to Controller's Office
June 3-6, 2008	Controller and City Manager review requests
June 9-13, 2008	City Manager and Controller review requests with Directors
June 13, 2008	Applications due from Non-Profit Agencies
June 13-18, 2008	Directors review and revise department budget requests
June 18-19, 2008	City Manager meets with City Commissioners individually to discuss preliminary budget proposals
July 1, 2008	Property Appraiser certifies Taxable Value
July 1-30, 2008	City Manager prepares Proposed Budget
July 15, 2008	City Commission adopts Proposed Millage Rate
August 1, 2008	Submission of Proposed Budget to City Commission
August 4-29, 2008	City Commission Budget Workshops
August 14, 2008	Deadline for Proposed Millage Rate to Property Appraiser
September 15, 2008 (Special Meeting)	Tentative Date for Budget Hearing and Commission Approval of Budget and Millage Rate
September 17-19, 2008	Advertise Budget Summary and Hearing Date
September 22, 2008	Commission Final Budget Hearing, Approval of Budget and Millage
October 1, 2008	New fiscal year begins

**Budget Process Responsibilities**

Budget preparation, adoption and implementation are a cooperative effort among a number of officials in local government. Responsibilities are divided between the legislative and administrative body.

**Legislative Role**

The legislative role consists of establishing the overall budgetary and programmatic policy. The City Commission sets the policy and direction the City shall take in its efforts to deliver services to citizens through adoption of its annual budget and program of municipal services. The budgetary process serves as the tool to ensure that the needs of the City are met as much as possible with available resources. Policies and guidelines established by the City Commission serve to focus the efforts of staff on areas of service and priorities by the types of expenditures and activities to be funded. The City Commission has authority for adoption of the final budget for the fiscal year and for any revisions over the course of the year. The City Commission sets all tax rates and charges for services through its legislative authority and policy direction. Through these processes and adoption of the annual budget, the City Commission establishes the disposition of all City revenues and the overall levels of service that are provided to the citizens.

**Administrative Role**

The administrative role in the budgetary process involves the preparation of a budget estimate (referred to as the Proposed Budget) according to the City's charter and Section 71 of the Code of Ordinances for consideration by the City Commission, as well as information recommending and explaining the current fiscal conditions and needs for the ensuing period.

The City Charter directs that the administrative role in the budgetary process is placed upon the City Manager as chief administrative officer. In conjunction with the Controller, the City Manager ensures that the budget calendar is accomplished and budget information is accurate, complete and presented in a common and understandable format. The City Manager issues guidelines regarding cost limitations, evaluates departmental requests as they relate to policy guidelines, and balances expenditure requests with available revenues.

The City Manager, with the assistance of the Controller, is responsible for the implementation of the approved budget. This task includes: ensuring that departments do not exceed budget limits; conducting periodic projections of expenditures and comparing them to available resources; reviewing and approving requests for transfers from one budget item to another; preparing reports on the financial condition of the City for the City Commission and the general public; and monitoring departmental performance to determine potential problem areas. Finally, the City's compliance with State budgeting and accounting requirements, local, State and Federal regulations and its adopted budget is checked through the services of an independent auditor.

**Financial Policies**

There are several financial policies followed in the daily operation of the City as distinguished by the source of their authority: those established by City Commission action and Administrative Policies as established by the City Manager. Policy documents passed by the City Commission include purchasing policy, travel policies, and personnel policies. In addition, the City Manager has enacted several administrative policies covering many aspects of the daily operations of the City.

**ORDINANCE NO. 2008-24**

**AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA ADOPTING THE FINAL BUDGET FOR THE 2008-2009 FISCAL YEAR, PROVIDING FOR SEVERABILITY, AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, it is required by City Charter Section 72 that an ordinance be enacted to establish a budget and appropriation levels to provide for the operations of City government for the fiscal year commencing on October 1, 2008 and ending September 30, 2009; and

WHEREAS, the Annual Budget contains fund appropriations and establishes projected revenue and expenditure levels for all funds and divisions for the current fiscal year and the fiscal year commencing on October 1, 2008; and

WHEREAS, in compliance with Resolution #95-9, an annual review of the Capital Improvements Element of the Comprehensive Plan, and the preparation of a five-year Capital Improvement Plan is required to be a component of the budget process and as an appendix to the budget document; and

WHEREAS, it is appropriate to establish and set forth fiscal and budget policies; and

WHEREAS, Florida Statutes §200.065(2)(c) requires that a public hearing be held on the tentative budget, and Florida Statutes §200.65(2)(d) requires that a public hearing be held to finalize the budget and adopt a millage rate; and

WHEREAS, the City's Charter section 72 requires that the ordinance be read by title on two separate days and advertised ten days prior to the public hearing in the space for legal notices in a newspaper of general circulation. The notice shall state the time and place the ordinance will be enacted and shall state that the estimates of the city manager is on file for inspection of the public at the office of the city clerk and/or other public locations; and

WHEREAS, Florida Statutes §200.065(2)(d) requires that within 15 days after the meeting adopting the tentative budget, the taxing authority shall advertise in a newspaper of general circulation of its intent to finally adopt a millage rate and budget. The final hearing must be held within 2 to 5 days of the advertisement. Sections 129.03 and 200.065, F.S. outlines the exact requirements of said advertisements; and

WHEREAS, the City of Fernandina Beach on September 15, 2008 and September 22, 2008, held public hearings as required by Florida Statutes §200.65; and

WHEREAS, the City of Fernandina Beach set forth the appropriations and revenue estimate for the Budget for the Fiscal Year 2008/2009 in the amount of ninety one million nine hundred sixty thousand and 00/100 dollars (\$91,960,000.00).

NOW, THEREFORE, BE IT ENACTED BY THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, THAT:

SECTION 1. The Fiscal Year 2008/2009 Final Budget be adopted.

SECTION 2. The five-year Capital Improvement Plan as transmitted as part of the Budget document as an outline of projected capital improvements to serve as a guideline for future planning is hereby approved and incorporated in the Budget as an appendix.

SECTION 3. The Fiscal Year 2008/2009 Final Budget, as set forth as Exhibit 1, contains the expenditures and reserves estimate, and the revenues and cash balances of the City of Fernandina Beach, Florida for the fiscal year from October 1, 2008 to September 30, 2009, both dates inclusive. Said Budget was submitted to the City Commission of the City of Fernandina Beach, Florida, by the City Manager as required by and pursuant to Sections 71 and 72 of the City Charter of the City of Fernandina Beach, Florida. The 2008/2009 Final Budget is hereby fixed and determined in the amount of ninety one million nine hundred sixty thousand and 00/100 dollars (\$91,960,000.00) and is hereby in all respects adopted and confirmed as so fixed and determined, and the City Clerk is hereby directed to enter the same upon the Minutes of the City of Fernandina Beach, Florida.

SECTION 4. The City Manager is hereby authorized to expend such sums in accordance with this ordinance and the other applicable provisions of the Charter and Ordinances of the City of Fernandina Beach, Florida and State law.

SECTION 5. Properly advertised Public Hearings have been held on September 15, 2008 at 5:05 P.M. and September 22, 2008 at 5:05 P.M. as required by law. Copies of the budget are on file at the Office of the City Clerk for inspection.

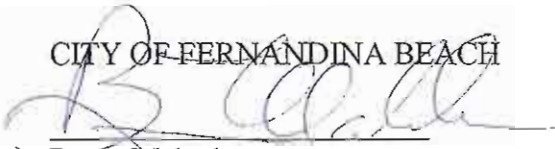
SECTION 6. REPEAL ORDINANCES IN CONFLICT. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 7. SEVERABILITY. If any provision or portion of the Ordinance is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of the Ordinance shall remain in full force and effect.

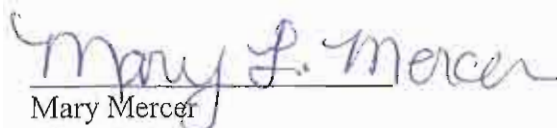
SECTION 8. EFFECTIVE DATE. This Ordinance shall take effect October 1, 2008.

ADOPTED this 22nd day of September 2008.

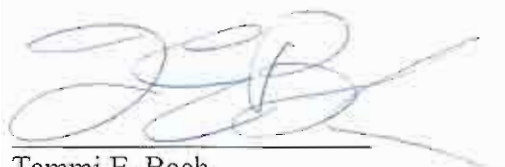
CITY OF FERNANDINA BEACH

  
Bruce Malcolm  
Commissioner-Mayor

ATTEST:

  
Mary Mercer  
City Clerk

APPROVED AS TO FORM

  
Tammi E. Bach  
City Attorney

Date of Public Hearing  
and First Reading: September 15, 2008  
Date of Publication: September 19, 2008  
Date of Second Reading  
and Public Reading: September 22, 2008  
Date of Adoption: September 22, 2008

RESOLUTION 2008-127

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, NASSAU COUNTY, FLORIDA, ADOPTING THE FINAL LEVY OF AD VALOREM TAXES FOR OPERATING EXPENSES FOR THE CITY OF FERNANDINA BEACH, NASSAU COUNTY FOR FISCAL YEAR 2008-2009; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Fernandina Beach, Nassau County, Florida, on September 22, 2008 adopted Fiscal Year 2008-2009 Final Operating Millage Rate following a public hearing as required by Florida Statute 200.065; and

WHEREAS, the City Commission of the City of Fernandina Beach, Nassau County, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City of Fernandina Beach, Nassau County has been certified by the County Property Appraiser to the City of Fernandina Beach as \$2,029,226,937.

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Fernandina Beach of Nassau County, Florida, that:


SECTION 1. The FY 2008-2009 operating millage rate for the City of Fernandina Beach is 3.9873 mills, which is equal to the rolled-back rate.

SECTION 2. This resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 22nd day of September 2008.

ATTEST:

CITY OF FERNANDINA BEACH

  
Mary Mercer  
City Clerk

  
Bruce Malcolm  
Commissioner-Mayor

APPROVED AS TO FORM

  
Tammi E. Bach  
City Attorney

RESOLUTION 2008-128

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, NASSAU COUNTY, FLORIDA, ADOPTING THE FINAL LEVY OF AD VALOREM TAXES FOR VOTER APPROVED DEBT FOR THE CITY OF FERNANDINA BEACH, NASSAU COUNTY FOR FISCAL YEAR 2008-2009; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Fernandina Beach, Nassau County, Florida, on September 22, 2008 adopted Fiscal Year 2008-2009 Final Voter Approved Debt Millage Rate following a public hearing as required by Florida Statute 200.065; and

WHEREAS, the City Commission of the City of Fernandina Beach, Nassau County, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City of Fernandina Beach, Nassau County has been certified by the County Property Appraiser to the City of Fernandina Beach as \$2,029,226,937.


NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Fernandina Beach of Nassau County, Florida, that:

SECTION 1. The FY 2008-2009 voter approved debt millage rate for the City of Fernandina Beach is .2336 mills.


SECTION 2. This resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 22nd day of September, 2008.

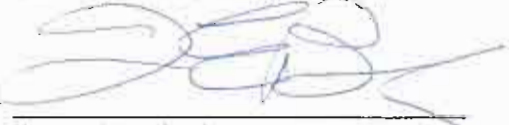
ATTEST:

  
Mary Mercer  
City Clerk

CITY OF FERNANDINA BEACH

  
Bruce Malcolm  
Commissioner-Mayor

APPROVED AS TO FORM

  
Tammi E. Bach  
City Attorney



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