



2012
Annual Budget

2012 Annual Budget
Reader's Guide

Reader's Guide and Comprehensive Table of Contents
(Specific Tables of Content repeated within each Section)

	Page Numbers
Section I: Introduction	
● An Introduction to the City of Fife and Significant Facts about the City.	I – 1
● The Council's Mission Statement.	I – 3
● A list of Councilmembers and their terms, as well as current Administrative Staff.	I – 3
● The Commissions appointed by the City Council:	I – 5
○ Civil Service Commission	
○ Lodging Tax Advisory Committee	
○ Parks, Recreation & Community Services Citizen Advisory Board	
○ Public Arts Commission	
○ Planning Commission	
○ Tree Commission	
● The City's Organizational Chart.	I – 8
Section II: Processes, Policies & Summaries	
● The City Manager's Budget Message, highlighting key elements of the budget.	II – 1
● The Budget creation process, including the Budget Cycle and the Calendar for the Preparation of the Budget Process.	II – 9
● Ordinance No. 1753 that adopted the Estimated Revenues and Estimated Appropriations or Anticipated Expenditures for the 2012 Budget.	II – 10
● The basis of accounting, budgeting, budget adjustments and a description of the BARS accounting system the City uses.	II – 13
● Details of all of the types of funds used in the budget document, which include Governmental, Proprietary and Fiduciary.	II – 14
● Names and descriptions of the departments, divisions and funds incorporated in the budget.	II – 16

2012 Annual Budget
Reader's Guide

- Basic revenue accounts and expenditure accounts, as well as a description of expenditure objects such as salaries and wages, benefits, supplies, services, intergovernmental services, capital, debt service and transfers. II – 21

- The City's financial policies to include budget, reserve, the General Fund, Utilities, Debt, other funds and the investment policy. II – 24

- The City's response to changing economic conditions. II – 26

- The City's assets, compensated balances, property taxes and pensions, and information on the City's Debt, along with tables, charts and graphs depicting property taxes, assessed value, sales tax information and other taxes. II – 27

Section III: Operating Budgets

This section contains all of the General Fund Departments including their divisions, as well as every Fund included in Ordinance No. 1753. Prior to the General Fund Departments, there are graphs and charts depicting the Estimated Revenues and Estimated Appropriations for all of the General Fund.

Please see
Section III
Table of
Contents
for specific
page
numbers.

Each Department typically begins with its organizational chart by division and/or function and then includes estimated 2012 revenues and expenditures, a listing of personnel, financial notes impacting the department or fund and the 2011 Key Accomplishments and its 2012 Goals.

Workload Measures (2011) projected and Performance Measures are listed for most divisions, departments and funds. Workload Measures assess how much a department or division has on their plate. Examples of Workload Measures could be the number of inspections, number of dispatched calls, number of permits processed, acres of park maintained, lane miles of road, gallons of sewage per day, number of lift stations, etc.

A Performance Measure, on the other hand, is there to give some indication of a division's or fund's performance. Turnaround time, accuracy percentage, satisfaction ratings, dollars spent per unit produced, number of staff hours per unit(s) produced and many other methods are ways to demonstrate performance.

Section IV: Capital Improvement Projects – CIP

The City Council adopted several Capital Projects as well as related comprehensive planning. Each project is listed after an introduction page and includes the cost of and justification for the project, as well as its estimated completion time.

Please see
Section IV
Table of
Contents
for specific
page
numbers.

2012 Annual Budget Reader's Guide

Section V: Supplemental Information

- Salary ranges and positions V – 1

- Local Economy Statistics V – 7
 - Major taxpayers
 - Economic and demographic information
 - Major employers in the area and the city
 - Personal and median household income trends
 - Employment by major industry
 - Historical taxable retail sales

- Glossary of Terms V – 13

- Acronyms Glossary V – 19

- Information about WCIA, the City's insurance authority V – 23