

2017 CITY BUDGET – Section 1 Introduction

Budget as Policy Document

The City of Lebanon provides a wide range of services to residents, businesses and visitors including law enforcement, fire prevention, suppression and emergency medical services, infrastructure maintenance, solid waste disposal, water treatment and distribution, sewage collection and disposal, commercial and general aviation airport facilities and numerous recreation and library programs. With a population base of about 13,500, the City's day-time population has been estimated at near 35,000.

Municipalities face unabated inflationary pressures affecting everything from the cost of labor and materials to contractual services, capital equipment and vehicles.

The budget is a policy document that determines the type and level of services delivered to the City. The budget implements policy through services by authorizing and funding the expenditure of public moneys.

Authority of New Hampshire Municipalities

New Hampshire municipalities get their authority from the state legislature. New Hampshire is not a home rule state; New Hampshire's Constitution does not grant any power directly to municipalities, which are political subdivisions of the state. They only have authority if the legislature gives it to them and the legislature is free to retract it at any time. Municipal home rule enables voters to adopt a home rule charter that acts as a basic governing document over local issues. (State law, however, would continue to prevail over statewide concerns.) The goal of municipal home rule is to facilitate local control and minimize state intervention into municipal affairs.

New Hampshire is a Dillon's Rule state. Iowa Supreme Court Judge John F. Dillon ruled in 1886: "It is a general and undisputed proposition of law that a municipal corporation possesses and can exercise the following powers, and no others: first, those granted in express words; second, those necessarily or fairly implied in or incident to the powers expressly grants; third, those essential to the accomplishment of the declared objects and purposes of the corporation – not simply convenient, but indispensable. Any fair, reasonable, substantial doubt concerning the existence of power is resolved by the courts against the corporation, and the power is denied." This ruling gave local governments only those powers that were specifically given to them by the state constitution or legislative statute.

Appropriations

This budget concerns the expenditure of money for general municipal purposes – not expenditures for education or county services provided by the Lebanon School District and Grafton County.

To appropriate is a policy decision to set apart from the public revenue a certain sum for a specified public purpose and to authorize the expenditure of that sum for that purpose. The most important policy tool is the annual budget. Policy is what is going to be done. The budget is the means of determining what will get done because that is where money is allocated to programs, services, projects and facilities.

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Appropriations can be only made by vote of the legislative body. Legislative power is the power to set overall policy, the power to raise and appropriate money (tax and spend) and set the purposes for expenditures. The City Council is the City's legislative body; the county convention, which consists of the state representatives comprising Grafton County, is the county's legislative body (NH RSA 24) acting on budgetary recommendations compiled by the county commissioners; the annual meeting of the Lebanon School District is that entity's legislative body.

The Lebanon City Charter, granted to the City by the state legislature in 1954, provides that the City Council shall appoint a City Manager who shall be the chief executive and administrative officer of the City and shall carry out the policies voted by the City Council and be responsible to the City Council for the proper administration of all affairs of the City.

- City Charter Section 419:30 Powers And Duties Of Manager. The City Manager shall be the chief executive and administrative officer of the City government, and shall carry out the policies laid down by the City Council. He shall be responsible to the City Council for the proper administration of all affairs of the City, except the school department, but including the preservation of the public health, the public safety of all citizens and their property and management of all municipally owned utilities and be in responsible charge of the maintenance, care, construction or otherwise of all streets, highways, bridges, sewers, parks, playgrounds, buildings and all other municipally owned structures. He shall keep the council informed of the condition and needs of the City and shall make such reports as may be required by law, this charter or ordinance, or may be requested by the council, and such other reports and recommendations as he may deem advisable, and perform such other duties as may be prescribed by this charter, or required of him by ordinance or resolution of the council not inconsistent with this charter. He shall have and perform such other powers and duties not inconsistent with the provisions of this charter as are or hereafter may be conferred or imposed upon him by municipal ordinance or upon mayors of cities by general law. He shall have the right to take part in the discussion of all matters coming before the council but not the right to vote.

Budgetary Control

Budgets are adopted by the City Council on a fund basis, the legal level of control at which management would be in violation of the budget if it overspent an appropriation.

A fund segregates resources (revenues) and requirements (expenditures) that are legally restricted to specific uses. A fund is analogous to a filing cabinet with each drawer a separate fund. Within each drawer, or fund, there are many file folders, or municipal functions, which, in turn contain programs, services and activities managed by City departments aimed at accomplishing a function for which the City is responsible.

Services the City provides are accounted for in six operating and one capital fund: General Fund, Solid Waste Disposal Fund, Water Treatment and Distribution Fund, Sewage Collection and Disposal Fund, Municipal Airport Fund, Emergency Management Fund and Capital Improvements Fund.

All property tax revenues and other revenues not allocated to other funds are accounted for in the General Fund. With the exception of the Capital Improvements Fund and Emergency Management

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Fund, all other funds are supported by user fees and, in the instance of the Municipal Airport Fund, since 2009 by subsidy from the General Fund.

The City identifies its anticipated capital expenditures each year in a six-year Capital Improvement Program (CIP). The CIP has two components: the Capital Improvements Budget, which is the first year of the program, and the Capital Plan, the remaining five-years.

The Capital Improvements Fund is where the acquisition or construction of major, expensive and long-lived capital facilities is budgeted. The City's capital improvements budget is supported by a combination of financing sources including the issuance of debt, operating budget transfers, grants/contributions and existing funds (for example, transfers from Capital Reserve Funds, passenger facility charge fees and reallocation of previously appropriated and funded project balances). Because of its inherent size, and the use of multiple funding sources, including non-local funding sources such as state and federal grants, capital improvements can skew perception of the total City budget. The aggregation of budgeted funds is less meaningful than each fund examined separately.

Operating budgets are period oriented (January 1 to December 31); the capital improvements budget is project oriented. With the exception of the Capital Improvements Fund, all appropriations lapse (expire) at the end of the fiscal year. Operating budget appropriations may be carried over to the subsequent budget year by earmarking (encumbering) commitments for specific purposes whether through the issuance of purchase orders or other legally binding instruments. There are many instances (the rule rather than the exception) when a capital improvement appropriated for one year is carried over to the next year – or even several years depending on the nature and complexity of the project.

In addition to accounting controls, budgetary controls are maintained by the City for the principal purpose of ensuring and documenting legal compliance with adopted budgets and to detect violations of budgetary authority.

Verification of funds availability is required prior to payment processing, the issuance of purchase orders, or recognition of other legally binding commitments.

Budget Transfer Policy, #14-03-A was authorized by the City Manager March 19, 2014. The purpose of the Policy is to review the nature of operating and capital budgetary transfers and to identify the authorizing authority for effecting transfers with a view toward ensuring that actual expenditures and related encumbrances do not exceed total fund appropriations; the classification of expenditure data is accurate and consistent; and all relevant City policies are adhered to.

Among other things, the Policy states:

- The Capital Improvements Fund is where the acquisition or construction of major, expensive and long-lived capital facilities and equipment – projects – are budgeted. The capital improvements budget identifies the purpose(s) for which resources are expected to be expended and the source of the resources, which may include the issuance of debt, operating budget transfers, grants/contributions, and utilization of existing funds. The capital improvements budget, comprised of discrete projects, is adopted by the City Council on a fund basis.

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- Projects may be active, inactive, or completed; projects may involve appropriations adopted over more than one year. The expectation is that projects are executed with due diligence to completion within a reasonable time frame. Completed projects are closed once all related transactions are complete; inactive projects reviewed and monitored. A determination is made by the City Manager as to disposition of appropriated and funded balances (Residual Equity) including redeployment of resources consistent with this Policy. The purpose of a project is established when the capital improvements budget is appropriated or when the subject of a supplemental appropriation. In the event circumstances or necessity changes the substantive purpose of a project, the City Council memorializes that change through the appropriation process.
- Intra-project Capital Improvements Budget Transfers are administrative in nature; the Finance Director is authorized to make intra-project transfers of unobligated budgetary authority.
- The City Manager is authorized to make inter-project transfers of unobligated budgetary authority not involving bond or note proceeds.
- Capital Improvements Budget Transfers Involving Bond or Note Proceeds – City Council approval is required for the transfer of bond or note proceeds. In accordance with NH RSA 33:3-a Use of Bond Proceeds (see Appendix for complete text), the proceeds of any sale of bonds or notes shall be used only for the purposes for which the loan was incurred. If after notes or bonds have been issued and no expenditure of the proceeds has been made for the purpose or purposes for which the debt was incurred, or if a balance remains after the completion of the project or projects for which the debt was authorized, the City Council, by a vote of 2/3, may authorize the expenditure of the sum or sums on hand, including any premiums received, for any purpose or purposes for which bonds or serial notes may be issued for an equal or longer period of time at any time which said sum or any portion thereof remains available.

Encumbrances are purchase orders or other legally binding commitments. A purchase order is a contractual (outstanding) commitment – an expenditure in process. The amount of unexpended and uncommitted appropriations (authorization by the City Council to spend public funds for public purposes) is reduced by the amount of the purchase order. If the goods or services for which a purchase order relates have not been received by the end of the year the outstanding commitments (encumbrances) are added to expenditures and the sum is compared with the appropriations. If the goods or services have been received before the end of the year the encumbrance is superseded by an expenditure with the amount of uncommitted (unencumbered) and unexpended appropriations adjusted for the amount by which actual costs exceeded or fell short of projected costs. The process of encumbering budgeted funds is meant to ensure budgetary compliance both to prevent overspending appropriations for the year and to detect violations of budgetary authority.

Revision of Estimated Revenues: General Fund estimated revenues are reviewed, and, with the benefit of at least 75% of the year having passed, invariably revised in conjunction with the Hampshire Department of Revenue Administration setting the City's tax rate in October. (The City's fiscal year is January 1 to December 31.) Although having no bearing on computation of the tax rate, estimated revenues for the Solid Waste Disposal Fund, Water Treatment and Distribution Fund, Sewage Collection and Disposal Fund and Municipal Airport Fund, are also, at this time, reviewed and revised.

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Balanced Budgets

In New Hampshire municipal budgets have to be balanced. This comes about through State law requiring the Commissioner of the New Hampshire Department of Revenue Administration to set property tax rates (RSA 21-J:35II).

Overview of the Budget Process

1) “The fiscal and budget year for the City begins on the first day of January and ends the last day of December.” (City Charter Section 419:36.)

2) “At such time as may be requested by the City Manager or specified by the administrative code, each officer or director of a department shall submit an itemized estimate of expenditures for the next fiscal year for the departments or activities under his/her control. The City Manager is required to submit the proposed budget to the City Council no later than October 31 for the following year.” (City Charter Section 419:40.)

A. City Charter Section 419:30, Powers and Duties of Manager, “... He shall be responsible to the city council for the proper administration of all affairs of the city, except the school department, but including the preservation of the public health, the public safety of all citizens and their property and management of all municipally owned utilities and be in responsible charge of the maintenance, care, construction or otherwise of all streets, highways, bridges, sewers, parks, playgrounds, buildings and all other municipally owned structures. He shall keep the council informed of the condition and needs of the city ...”

B. Budgets are adopted by the City Council on a fund basis. A fund segregates resources (revenues) and requirements (expenditures) that are legally restricted to specific uses.

The General Fund accounts for the cost of general City government; it is the general operating fund of the City. All property tax revenues and other receipts not allocated to other funds are accounted for in the General Fund. Other services and activities the City provides, such as solid waste disposal, water treatment and distribution, sewage collection and disposal, municipal airport operations, and emergency management are accounted for in other funds. Financial resources to be used for the acquisition or construction of major capital facilities and equipment are accounted for in the Capital Improvements Fund.

C. The City identifies its anticipated capital expenditures each year in a six-year Capital Improvement Program (CIP). This process begins early in the year. The CIP has two components: the Capital Budget, which is the first year of the program, and the Capital Plan, the remaining five years.

Project requests are developed by City departments based upon needs that have been identified in a master plan, by public demand for services or facilities, or by operational needs. The requests include a description, rationale, operating budget impact and a project schedule. The funding mechanism identified in each request are devised not only to finance the project but also to reflect and assess the overall funding ability of each fund. Any projects funded by long-term debt are repaid at a

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term tied to the anticipated useful life of that project and are further identified as part of the debt limit calculation prepared for each fund.

The CIP is prepared pursuant to RSA Chapter 674:5-674:8 which in summary, grants to the City Council, as the City's legislative body, the authority to authorize the Planning Board to prepare and amend a recommended CIP for submission to the City Council to assist in its consideration of the annual budget.

The Planning Board Capital Improvement Committee is the body appointed by the Planning Board to develop the CIP. It is the Committee's responsibility to review, evaluate, rank, and revise the Capital Improvement Project List as presented by the City Manager, with a view toward ensuring that proposed projects are compatible and complementary with the Master Plan.

D. Each year – late June or early July – departments are instructed to submit to the City Manager by the end of August:

- a proposed budget for the following budgetary year formulated to maintain services and activities at the current delivery level that may include a not to exceed percentage increase.
- separate from the proposed maintenance budget, requests for additional personnel, expansion of existing services and activities, or new initiatives, which are evaluated on a case-by-case basis in the context of the overall proposed budget; and
- an assessment of the merits of existing services accompanied by an evaluation of the impact of various service reductions including an indication of what amount of money is being spent on each major service, what amount of money is needed to maintain existing services at a current delivery level and what various budgetary reductions would mean in terms of service delivery.

E. Budget preparation instructions to agencies and organizations external to the City are usually distributed a few weeks before department instructions with the same submittal deadline.

F. During September and into early October the City Manager reviews proposed budgets with each department taking into consideration such factors and considerations as:

- Do the proposed service levels justify the budget request? Could the requested funds be put to better use in another department? Are certain budget requests without justification or merit?
- Are the spending requests credible? Are they padded or based on false assumptions?
- Is the proposed approach to a particular service the best way to achieve the stated objective? Based on the department's previous track record, is reaching each stated objective likely? Should a funding increase proposed by one department be approved, or rejected, so that an increase may be given to another department that has a better performance record?
- If choices must be made between competing budget requests, what is the relative importance or value to the community of the spending programs proposed by the various departments? If cutbacks in existing services are necessary, which services should be first eliminated. Which services could be scaled back? Which services, if scaled back, would be unproductive?

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- By spending more on a particular service during the next fiscal year will the City save money in the long run?
- What consideration has the department head given to reducing the cost of existing programs through better personnel management, improved work methods and automating?
- Is there duplication of work between departments? Can services be improved or costs reduced by changing staffing patterns or other revisions?
- Is the level of financing adequate for each service? Have inflation and changes in the costs of various items been taken into account?
- Will the estimated revenue that will be available to the city during the next fiscal year be sufficient to fund key services at an acceptable level? Should the city consider increasing revenue?

G. A financial assessment is made concurrent with department reviews concerning the cost to the City for doing what is proposed to be done the following year in terms of the Municipal Tax Rate, user fees and spendable fund balance impact.

H. Compiling and finalizing the proposed City Budget for printing and posting to the City's website is completed by the middle of the third week of October. This requires integrating the operating budget, which includes department operations and maintenance, non-department (interfund transfers and debt service) budgets, and capital budget, into a single comprehensive document for presentation to the City Council no later than October 31.

3) Between the time of submission of the City Manager's proposed budget, and adoption by the City Council, a number of public work sessions are held. All meetings are noticed and open to the public and are held in accordance with New Hampshire Chapter 91A, Access to Public Records and Meetings. (City Charter Section 419:21.)

4) "A public hearing on the budget is held before its final adoption by the City Council with notice of such public hearing together with a summary of the budget as submitted by the City Manager printed in a newspaper published or circulated locally once a week in two successive calendar weeks with the last publication being at least seven days, including the day of publication, before the public hearing." (City Charter Section 419:41.)

A. A public hearing on the budget as submitted by the City Manager to the City Council is advertised followed by City Council action to adopt with amendments usually by the middle of December.

5) "The budget shall be finally adopted no later than December 31. Should the City Council take no final action on or prior to that day the budget as submitted by the City Manager shall be deemed to have been finally adopted by the City Council." (City Charter Section 419:42.)

6) A majority of the City Councilors present and voting, with a quorum of at least five members present, is required to approve the City's annual budget.

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7) Supplemental appropriations: “No appropriations shall be made for any purpose not included in the annual budget as adopted unless voted by two-thirds majority of the council after a public hearing held to discuss said appropriation, and notice of such public hearing shall be printed in a newspaper published or circulated locally, once a week in two successive calendar weeks, the last publication being at least seven days including the day of publication before the public hearing. The council shall by resolution designate the source of any money so appropriated.” (City Charter Section 419:43.)

Expenditure Classification

Budgets are adopted by the City Council on a fund basis, the legal level of control at which management would be in violation of the budget if it overspent an appropriation. A fund segregates resources (revenues) and requirements (expenditures) that are legally restricted to specific uses. A fund is analogous to a filing cabinet with each drawer a separate fund. Within each drawer, or fund, there are many file folders, or municipal functions which, in turn contain programs, services and activities managed by City departments aimed at accomplishing a function for which the City is responsible. The budget, as a policy document, determines the type and level of services delivered by the City to its residents, businesses and visitors.

Services the City provides are accounted for in six operating (General Fund, Solid Waste Disposal Fund, Water Treatment and Distribution Fund, Sewage Collection and Disposal Fund, Municipal Airport Fund, Emergency Management Fund) and one capital (Capital Improvements Fund) fund. All property tax revenues and other revenues not allocated to other funds are accounted for in the General Fund. With the exception of the Capital Improvements Fund and Emergency Management Fund, all other funds are supported by user fees and, in the instance of the Municipal Airport Fund, since 2009 by subsidy from the General Fund.

In addition to classifying (aggregating) expenditures by function (for example, Public Safety), activity -- a service or operation directed to a attaining specific purposes or objectives (for example, Police), program -- a group of operations directed to attaining specific purposes or objectives (for example, Patrol Services), two other classifications are by expenditure category or type (for example, personnel services, contractual services, materials and supplies) and object of expenditure (for example, uniforms). The latter classifies expenditures by the article purchased or the service obtained rather than the purpose for which the article or service was purchased or obtained. It is the most detailed budgetary reporting.

Table No. 1

All Funds	-	-	-	-	-
-	Individual Funds	-	-	-	-
-	-	Function	-	-	-
-	-	-	Activity	-	-
-	-	-	-	Program	-
-	-	-	-	-	Object of Expenditure

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The least detailed budgetary aggregation is the combining of all funds; the most detailed is the line-item budget (object of expenditure). Both can be equally uninformative.

- Other budgetary aggregations are provided throughout the budget including by operating budget, which consist of expenditures that are directly attributed to day-to-day department operations, and non-operating budgets, which consist of expenditures that are not directly attributed to day-to-day department operations such as debt service, interfund transfers and capital improvements,.

Table No. 2

<u>Function</u>	<u>Nature</u>	<u>City Department</u>
Capital Improvements	Construction and acquisition of major capital facilities and equipment.	Primarily Public Works and Airport but may include other City departments
Community Development & Preservation	Planning, geographic information system, regional planning (Upper Valley Lake Sunapee Regional Planning Commission), Conservation Commission.	Planning and Development
Community Services	Recreation and library programs and activities.	Recreation and Parks and Library
Debt service	Principal and interest on long-term debt, and principal and interest (including administrative fees) on State Revolving Fund debt.	Finance
General Government	General City activities and programs including property assessment administration, City Assessing, City Clerk, City Manager, information services, ancillary support services, risk management, personnel administration, legal, City Council, cable communications (CATV), human services administration	Finance, Human Resources.
Interfund Transfers	Transfers between funds.	Finance
Municipal Services	Public works activities and programs including administration, operations and maintenance, utilities (street lights), facilities maintenance, and fleet maintenance.	Public Works
Public Safety	Public safety activities and program including law enforcement, fire suppression and emergency medical services, emergency management, and code enforcement.	Police, Fire and Planning and Zoning.
Sanitation	Solid waste disposal and sewage collection and disposal activities and programs.	Public Works
Transportation	Transportation related activities and programs including regional transportation (Advance Transit) and municipal airport operations.	City Manager and Airport
Water Resources	Water treatment and distribution activities and programs.	Public Works

Table No. 3

<u>Type of Expenditure</u>	<u>Nature</u>
Personnel Services	Wages, statutory and non-statutory employee benefits, allowance for contractual or policy termination benefits payout.
Contractual Services	Purchased professional, technical, repair and maintenance, and other miscellaneous services not performed by City personnel.
Materials and Supplies	Materials and supplies used by City personnel used in the course of fulfilling department functions.
Property	Capital expenditures with a unit value of \$10,000 or more that do not qualify for inclusion in the Capital Improvements Program.
Capital Improvements	Capital outlays with a unit value of \$10,000 or more not qualifying for inclusion in the capital improvement program.
Debt Service	Principal and interest payments on issued debt.
Interfund Transfers	Transfers between funds.

- Revenues are classified by source of financing. As a fund segregates resources (revenues) and requirements (expenditures) that are legally restricted to specific uses, revenues are identified with the appropriate fund (Table No. 4).

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Table No. 4

Source of Financing	Nature
Taxes	Property tax, yield tax, payment-in-lieu-of-taxes, excavation tax, and penalties and interest on taxes.
Licenses and Permits	Non-business licenses and permits levied according to the benefits presumably conferred by the license or permit including motor vehicle registrations, building permits, dog licenses, and miscellaneous City Clerk fees.
Intergovernmental	State and Federal proceeds including State meals & rooms tax distribution and highway block grant.
Charges for Service	Departmental charges for current services rendered.
Other	Fines, forfeits, investment earnings, rents and miscellaneous revenues.
Interfund Transfers	Administrative overhead and landfill host community fees.
Bond Proceeds	Proceeds from the issuance of long-term debt including general obligation and State Revolving Fund program.

Budget Format

The 2017 City Budget has eight (8) Sections. *Section 1 Introduction* is an overview of some of the concepts that underpin budgeting in general and budgeting in New Hampshire in particular; *Section 2 Summary* is summarization of expenditures, estimated revenues and rate (property tax, landfill, water and sewer service) impacts.

An understanding of what the budget intends to accomplish takes substantive form at the functional level where related activities aimed at accomplishing a major service for which the City is responsible takes place. *Section 3 Operations and Maintenance*, *Section 4 Capital Improvements*, *Section 5 Debt Service* and *Section 6 Interfund Transfers* are organized by function; *Section 7 Revenues and Rates* provides for how operational and non-operational activities and efforts are expected to be paid for.

- *Section 3 Operations and Maintenance* is comprised of nine functions of an operational nature. These functions consist of services or operations that are provided on a daily basis by City departments directed toward attaining specific purposes or objectives that determine the type and level of services delivered by the City to its residents, businesses and visitors.
- *Section 4 Capital Improvements* consists of capital investments in vehicles, equipment, facilities and infrastructure that are major in nature, expensive and long-lived.
- *Section 5 Debt Service* consists of the cost of long-term financing of capital investments through the issuance of debt.
- *Section 6 Interfund Transfers* consists of transferring resources between funds. Unlike regular expenditure exchange transactions, where goods are provided, or services rendered, by a third party external to the City, transactions are confined between funds not involving parties external to the City.
- *Section 7 Revenues and Rates* provides for how operational and non-operational activities and efforts are expected to be paid for, including estimated impacts on rates (property tax and water and sewer service rates).
- *Section 8 Funds* is a compilation of all budgeted funds introduced by a consolidating summary followed for and by each budgeted fund revenue and expenditure summaries, detailed source of

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revenues, and line-item budgets organized by function (operation and maintenance, debt service and interfund transfers).

Line-item budgeting is still the most widely used approach in municipal government because of its simplicity and its control orientation. It is referred to as the "historical" approach because expenditure requests are based on historical expenditure and revenue data. One important aspect of line-item budgeting is that it offers flexibility in the amount of control established over the use of resources.

Line-item budgets offer simplicity and ease of preparation. It is a familiar approach to those involved in the budget development process. This method budgets by organizational unit and object and is consistent with the lines of authority and responsibility in organizational units. As a result, this approach enhances organizational control and allows the accumulation of expenditure data at each functional level. Line-item budgeting allows the accumulation of expenditure data by organizational unit for use in trend or historical analysis.

Line-item budgets present little useful information on the functions and activities of organizational units. Since this type of budget presents expenditure amounts only by category, the justifications for such expenditures are not explicit and are often unintuitive. In addition, it may invite micro-management as attempts are made to manage operations with little or no performance information. To overcome its limitations, to an extent the City augments line-item budget development with zero-based budgeting approaches. This requires that program activities and services be justified annually during the budget development process.

Navigating the Budget

The 2017 City Budget has eight (8) Sections (Table No. 5). For an overview of budgetary information go to *Section 2 Summary*; for the most comprehensive arrangement of budgetary information go to *Section 8 Funds*.

Table No. 5

<u>Section</u>	<u>Title</u>	<u>Section</u>	<u>Title</u>
1	Introduction	5	Debt Service
2	Summary	6	Interfund Transfers
3	Operations and Maintenance	7	Revenues and Rates
4	Capital Improvements	8	Funds

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