

How to Use the Budget Documents

THE BUDGET DOCUMENTS

The size alone of this budget document is reason enough for the average person to give up before trying to understand it or find its usefulness. The purpose of these next few pages is to quickly teach you what is in a budget, where and how to find the information, how to interpret what you do find, and the best approach to the budget as a whole.

The budget is divided into two volumes. The Approved Budget includes all pertinent information in a summary format that can be easily understood by the public. The Approved Budget Detail is the City staff's working document. It contains the line item budgets for each City Division, along with all revenue and expenditure descriptions.

APPROVED BUDGET

The Approved Budget consists of the following sections: the Overview, found after the Transmittal Letter divider, the Introduction, the Revenue Information, the Budget Summaries, the Program Budget, the Strategic Initiatives, the Performance Measures, the Department Summaries, and the other supporting information.

Overview

The overview consists of the City Manager's transmittal letter. The City Manager's letter is most important in understanding what your City government is going to be doing for the next year and beyond. It will inform you of the current status of the City government: changes in personnel, future issues facing the City, concerns, significant differences expected in revenues and expenditures, the direction the budget is taking and the focus of the budget year. It will give you a feel for the general direction the City Council has urged City staff to take in this new fiscal year. This section also lists the City's Long and Short-Term goals as set by the City Council.

Introduction

The introduction contains general information about the City of Boca Raton, such as population and employment, along with some comparative statistics with the County and State. Here you will find the City-wide organization chart, a description of the funds, a description of the City's planning process, administrative policies, and how the budget process works.

Revenue Information

This section shows the City's revenue and expenditure history and trends.

Long-Range Financial Plan

The City develops a long-range financial plan to assist management in the planning and allocation of resources to achieve the City Council goals of maintaining financially secure city government.

Budget Summaries

The budget summaries section provides charts and graphs that show where the money comes from (source of funds or revenues) and where it goes (use of funds or expenditures), millage and assessed value comparisons and total tax bill.

Program Budget

The program budget section provides a summary of all revenues and expenditures for the City based on overall departmental activity. The program budget is allocated by six program categories including: general government, public safety, physical environment, recreation services, highway and streets, and human services.

Strategic Initiatives

As part of its strategic planning process the City Council establishes annual goals and priorities for the next five years. The strategic initiatives section outlines the City Council's specific policy agenda for FY 2007-08, which are linked to specific programs and activities.

Performance Measures

The City has begun to establish performance measures, which directly link to the City's Strategic Initiatives.

Fund/Department Summaries

After getting a feel for the general set-up of the City government from the Introductory section, turn back to the Table of Contents at the front of The Approved Budget. The Funds are listed in capital letters **boldfaced** type. Departments are listed individually under the General Fund only for ease of location, since all other funds contain only one or two Departmental Summaries. While Departments can cross Funds, all summaries within a given Fund are particular to that Fund only. (For instance, the Recreation Services Department has summaries in General Fund, Special Revenue Funds, Cemetery/Mausoleum Fund and the Golf Course Funds. When you review the Recreation Services Department in the General Fund, it does not contain any portion of the dollars, personnel, etc. in the Golf Course Fund.)

Within each Fund/Department you will find the following:

1. A cover page explaining the mission of the Department, function of the Department, what the Department does on a daily basis, its divisions of responsibilities, total employees, and a summary of expenditures by category within the Department.
2. A Departmental Organization Chart showing the number of full-time employees, chain of command, and any changes for the budget year.
3. A Budget Summary. In General Fund departments, this is a comparison of expenditures and personnel. In Proprietary and Internal Service Funds, revenues, reserves and depreciation figures are also summarized.

4. Prior year achievements which are actually the objectives from the previous year's budget restated with the results, i.e., whether the objectives were achieved; if not achieved, why not?, etc.
5. Goals and Objectives by division within each Department. The objectives to be accomplished in this budget year are formulated based on the direction given by the City Manager during the budget planning process. These objectives will become answerable as next year's achievements. The goal is the basic purpose of the Department and is ongoing. All Departmental goals and objectives are also the City Manager's goals and objectives.
6. Performance Measures, provided on a divisional basis in each Department, evaluate the efficiency and effectiveness of the programs and services offered by the City.

Not all Funds are included with Department Summaries. Funds are actually accounting functions, which are regulated by State standards. Some Funds, such as the Bond Sinking Fund or Transportation Fund, exist solely as an accounting function to account for specifically allotted revenues and expenditures for a designated purpose. These Funds may receive transfers of dollars from other Funds. These Funds, however, do not support any personnel costs or have any goals or objectives outside of their designated purpose and, therefore, do not include Departmental Summary information. Line item revenues and expenditures for all City Funds can be found in The Approved Budget Detail and are discussed later in this section.

DEBT ADMINISTRATION contains information relating to City debt: explanation and detail of how the City manages debt, mandated by policy and by law, along with the City's current financial standing of outstanding debt by type, dollar amount due, and management. Ten-year schedules are included for comparison as well as statements of payments outstanding through the life of the debt by item.

CAPITAL IMPROVEMENTS PROGRAM contains summary information of the City's 6-year Capital Improvements Program (CIP), which is produced as a separate document. Here you will find CIP policies, a list of all projects included in the current operating budget, how they are funded, and the effect they will have on the operating portion of the budget.

BOCA RATON COMMUNITY REDEVELOPMENT AGENCY contains summary information of the City's development in the downtown area.

The INDEX is where various key topics are listed alphabetically for quick reference. If you want to see everything pertaining to the Library, for instance, there are series of page numbers, with the appropriate volume number indicated, following that entry. This will quickly place you at the Library's departmental budget, 6-year CIP, or other pertinent information without having to know the Library's Fund or Department numbers.

The GLOSSARY contains a list of terms that are commonly used in governmental budgeting, but that may not be familiar to the general public. These terms have been defined as they specifically relate to the City of Boca Raton.

THE APPROVED BUDGET DETAIL

The Approved Budget Detail has two basic sections:

Fund, Revenue and Expenditure Descriptions

These sections provide definitions of funds and budgeted line items, many with examples of the type of costs included in that line item. These are especially helpful to our City staff who develop departmental line item budgets. For the layperson, they are in numerical (account number) order so one can easily find, for instance, what constitutes telephone tax or mechanical permit revenue.

Fund/Department/Division Budgets

The rest of The Approved Budget Detail is comprised of individual fund/department/division budgets, which detail dollars received, spent and budgeted by line item. The Funds are listed in boldfaced type on the Table of Contents. Departments are listed under the Fund, with Divisions indented underneath. All Funds contain at least one Department and one Division. Although the Table of Contents in this volume does list all Funds, it does not necessarily list all Department/Divisions. For simplification of the Table of Contents, the beginning of the Fund is listed those Funds with a small number of pages, only the page number for.

Within each Fund, the revenues are identified first. Then Division Budgets are broken down as follows:

1. All Divisions will have a Final Detail Budget Report. This consists of all expenditures, actual and projected, for the Division over a four-year period. The 2008 approved column contains the current fiscal year budget projections.
2. Explanation of Line Items follows the Final Detail Budget Report. This is a more detailed explanation of how the dollars budgeted for each line item will be spent for that particular Division. Any unusual increase or decrease in dollar amount of the line item from the prior year cost will be explained in parentheses. Some line items, such as Social Security, will not have a detailed explanation. The item description itself tells you what it is and, in this instance, the dollar amount is based solely upon wages and other salaries and benefits. If any notable changes are apparent from prior years, they will be explained in the salary line items. The Departments and the Office of Management and Budget use these explanations of line items extensively throughout the year as a reference and monitoring device for appropriate expenditure of budgeted funds. In this way, the Approved Budget Detail is very much a working document for City personnel.

WE SINCERELY HOPE this little "how-to" has helped you to find and use the information you seek. If any point has remained unclear to you, please feel free to phone the Office of Management and Budget at (561) 393-7850 with any questions. If the same questions arise repeatedly, we will incorporate clarifications into next year's budget explanation. The City's budget documents may also be viewed on the City's website:

www.myboca.org