

Detailed General Fund Budget Format

Governing Principles

Multi-Year Budget

- Recognizes the annual nature of the appropriation process.
- Requires a one year “look ahead” to be included as a plan.
- Multi-year budget plans are common practice among well managed localities.

Departmental Appropriations

- The “Approved” amount shown for each department is the total General Fund operating appropriation for that department.
- Departmental appropriations are binding caps on spending.
- No spending, or projection of total annual expenditures, may exceed the approved departmental total, without an amendment approved by City Council prior to initiation of the expenditure.
- No administrative transfers are permitted between departments.
- Council can approve an amendment proposed by the Mayor at any time, and for any purpose, however, this approval should be limited to emergencies.
- Emergencies are defined as:
 - Unforeseeable at the time the budget was approved by City Council.
 - A direct threat to life, health, or safety.
 - Acceptance of funds not available at the time the budget was approved.
 - Declared emergencies.

Appropriation Detail

- When utilized, the amounts approved for subtotals under each department, “Budget Items” may be administratively changed subject to several restrictions:
 - No Budget Item may be administratively increased, or decreased, by more than a cumulative total of 5.0% annually.
 - Such administrative changes may take place only within the department.
 - Administrative transfers between departments are not permitted.
 - Administrative transfers should be communicated to City Council in advance, however, they must be included in the monthly financial reports to City Council.