



City of Petaluma, CA
2008-2009 Operating Budget
and Capital Improvement Program

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Various Photos – Courtesy of Scott Hess (www.scotthessphoto.com)



This Victorian style building houses one of many restaurants that surround the Petaluma Turning Basin.

HOW TO MAKE THE MOST OF THIS DOCUMENT

This budget document serves two distinct purposes. One purpose is to present the City Council and public with a clear picture of the services the city provides and of the policy alternatives that may be available. The other purpose is to provide city management with a financial and operating plan that conforms to the city's accounting system. Following the table of contents is five sections that comprise the budget. Those sections and a brief summary of what is contained in each follow:

1. INTRODUCTION

This section includes the **City Manager's Budget Message**, which provides an overview of the key policy issues, and programs that are being provided for in the budget. It also includes the **Budget Calendar and Process**, which provides information on how a budget is developed as well as how it can be changed during the year. This section provides the **Policies that Guide the Budget Process**. It includes the Financial Policies of the City, which provides the framework for overall fiscal planning and management and the Accounting Structure and Principles. Finally a **Description of Funds** is provided as this fund structure essentially guides the organizational development of the budget and the various funds are referred to throughout the document.

2. SUMMARIES

This section provides an overview of the budget and includes the **Budget Summary** that provides a visual depiction of the overall expenditure plan. It also includes a **Fund Description and Presentation** section that provides a description of each of the funds that the City budgets as well as a synopsis of each funds use by the City in the overall budget process included are the revenue and expenditure summaries. Overall all this section provides an overview of the City's plan for the fiscal year.

3. OPERATING BUDGET

This section includes department budget information on services, budget trends, department goals and objectives and staffing for each department. The main operating departments of the City present the section:

- Legislative
- Executive
- Administrative Services
- Police
- Fire
- Community Development
- Public Works
- Parks and Recreation
- Water Resources and Conservation
- Petaluma Community Development Commission

4. CAPITAL IMPROVEMENT BUDGET

The Capital Improvement Program (CIP) listings show the FY 2009 projects and their associated costs. For those projects, information is also provided that includes prior year expenditures and an estimate of future expenditures for the project.

5. SUPPORTING SCHEDULES

This section provides a variety of schedules that give the reader additional information regarding the City and the makeup of the City structure. These include the **GANN Appropriations Limit**, which is required to be calculated each year to comply with Proposition 13. Also included are the formal City Council action documents that put this budget into effect. These are the budget resolution and the appropriating ordinance. We have included the Investment Policy this year. This section also includes **Frequently Asked Questions (FAQ)**. These provide the reader with answers to some of the most frequently asked questions about our budget. Finally, a **Glossary of Terms** is provided to assist the reader in understanding “budget” and “government” terms.

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