

## **Introduction**

### **The 2012 Budget Document**

The 2012 budget is organized to provide the reader with user-friendly, yet detailed information on city resource allocation and service delivery. The document is divided into the primary sections outlined below:

### **Mayor's Goals**

The Mayor's goals section discusses the city's major goals for the upcoming year. Included are specific programs and strategies that will contribute toward the achievement of those goals in 2012 and beyond.

### **Community Profile**

The community profile section presents a brief overview of the City of Columbus and the services it provides, as well as information on Columbus area employment and economic development activities.

### **Financial Overview**

The financial overview section discusses the financial environment of the city, both from an internal and external perspective. The section provides an overview of financial issues facing the city in 2012 and beyond. A ten-year pro forma operating statement for the general fund is presented in this section.

### **Financial Policies**

The financial policies section presents the city's financial policies. These policies were developed to ensure that the city's financial resources are managed in a responsible manner and that decisions are made in a disciplined way.

### **Accounting and Organizational Structure**

This section provides information on the city's accounting structure and organizational structures.

### **Department Summaries**

This section describes each department, including the department description and mission, strategic priorities for 2012, and 2012 budget notes. Budget summary charts are presented, listing department financial and personnel data, including information by program.

## **Performance Indicators**

This section presents key performance indicators for city departments.

## **General Fund Summary**

The general fund summary section provides detailed information on general fund revenues, expenditures and personnel levels. A copy of the City Auditor's official general fund revenue estimate is included in this section.

## **Community Development Block Grant**

This section contains an operating summary of the community development block grant (CDBG) funds. Because CDBG funds are appropriated in several departments, 2012 projected expenditure levels by department, division, and object of expense are highlighted here.

## **Special Revenue, Internal Service, and Enterprise Funds**

Cash balance summaries for each fund are included in these three sections, along with descriptions of revenue sources to each fund and ten-year pro forma projections.

## **All Funds Summary**

Detailed budget and historical expenditure and personnel information is included in this section.

## **Capital Summary**

This section describes the city's six-year capital plan and provides an analysis of the special income tax fund, which funds a significant portion of the capital plan.