



TABLE OF CONTENTS

Budget Message

City Manager's Budget Message	1
-------------------------------------	---

General Information

Background Information	5
Policy Goals and Objectives	6
Commission Action Plan/Goals	6
Short-term Goals	7
Long-term Goals	7
Organizational Chart	8

Budget Practices/Summary

Budget Document and Process	9
Budget Practices and Accounting Policies	11
Revenue Policies and Descriptions	14
Budget Resolution	17
Summary of Estimated Finances (by Fund Type)(2015-2019).....	20
Transfer Matrix	26
Summary - All Funds (Revenue/Expenditure).....	28
Revenue Summary - All Funds (2015-2019).....	30
Expenditure Summary - All Funds (2015-2019)	31
Revenue Comparison FY 17-18/FY 18-19	32
Expenditure Comparison FY 17-18/FY 18-19.....	33
Financial Management Policies	34

General Fund

General Fund - Table of Contents	41
Fund Summary	42
General Fund Description	43
Revenue Assumptions	44
Revenue Graph by Revenue Source	45
Expenditure Graph by Expense Category	46
Revenue/Expenditure Summary	47
Department Summaries & Detail.....	51

Special Revenue/Intergovernmental Funds

Special Revenue - Table of Contents	133
Special Revenue Funds - Summary	134
Fund Summaries & Detail	135



Debt Service Fund

Debt Service Table of Contents	245
Fund Summary.....	246
Debt Service Fund Description.....	247
General Long Term Debt Summary	249
Debt Management Policy.....	250
Fund Summary.....	251
Debt Service Fund Detail.....	252
Lease/Loan/Bond Schedule	253
Total Assessed Property Valuation	254
Sinking Fund Receipts, Apportionments, Disbursements	255
Estimate of Sinking Fund Needs	256
Sinking Fund Cash Accounts/Balances	256

Enterprise/Utility Funds

Enterprise Funds - Table of Contents	257
Enterprise Funds - Summary	258
Fund Summaries & Detail	259

Capital Project Funds

Capital Projects - Table of Contents	309
Capital Project Funds - Summary	310
Fund Summaries & Detail	311

Personnel Management

Personnel Principles and Cost Comparisons.....	335
Personnel Positions by Function.....	336
Position Control Summary.....	337
Authorized Personnel by Fund/Department.....	338

Capital Outlay

Capital Improvement Program/Policy	341
FY 18-19 Capital Budget Highlights	342
Capital Five Year Summary.....	346
Capital Outlay Detail (2018-2019)	347
Capital Five Year Detail (2019-2023)	354



Supplemental Information

Financial & Economic Conditions.....	361
Water Rate Schedule.....	363
Sewer Rate Schedule	364
Summary - Total Budgeted Revenue Graph	365
Summary - All Revenues by Source	365
Summary - Total Budgeted Expenditures Graph	366
Summary - General Fund Sales Tax	367
City Department/Directors.....	368
Miscellaneous Statistics	369
Recreation Services.....	370
Ardmore Parks Map	371
City Commission Ward Map	372

Glossary

Acronyms.....	373
Glossary	374

Index

Index	I
-------------	---

