

Table of Contents

ITEM	PAGE
Preface	
Table of Contents	i-iv
City Manager’s Budget Message	v-xviii
Reader's Guide to the Budget	1-12
<i>Introduction</i>	1
Longview's Form of Government	2
Organizational Chart of All Departments	3
City Services	4
Regional Services	4
History of Longview	4
Longview Today	5
City Commissions, Boards and Committees	7
Longview's Mission Statement	10
Council's Strategic Initiatives	10
The Budget Process	13-20
The Budget Process	13
Putting the Budget Together	14
2011/2012 Budget Calendar	16
Meeting Budget Challenges	18
Financial Summary	21-50
<i>Introduction</i>	21
Longview's Economic Outlook	22
Budget Summary	30
Revenue Sources for the City of Longview	32
Revenue Summaries	34
Expenditure Summaries	38
Comparisons by Funds	42
Five-Year Comparisons by City Departments	43
Long-Term Debt	44
Fund Budget Structure - All Funds	50
General Fund	51-134
<i>Fund Summary for General Fund</i>	52
2011/2012 General Fund Summary Revenues & Expenditures	53
Legislative	55
Judicial	57
Executive	59
Finance	61
Human Resources	65
Legal	69
Information Technology	71
Police	77
Fire	87
Traffic	93
Street Maintenance	99
Engineering	103
Community and Economic Development	107

Table of Contents

ITEM	PAGE
<i>Library</i>	113
<i>Recreation</i>	119
<i>Parks</i>	127
<i>Non-Departmental</i>	133
Special Revenue Funds	135-154
<i>Special Revenue Funds</i>	136
<i>Arterial Street Fund</i>	137
<i>Downtown Parking Fund</i>	138
<i>Economic Development Fund</i>	140
<i>HOME Fund</i>	142
<i>Community Development Block Grant Entitlement Fund</i>	143
<i>Criminal Justice Assistance Fund</i>	144
<i>Public Safety Fund</i>	149
<i>Library Grant Fund</i>	150
<i>Tourism Special Revenue Fund</i>	151
<i>Parks & Recreation Memorial Trust Fund</i>	152
<i>Northwest Health Foundation</i>	153
Debt Service Funds	155-160
<i>Debt Service Funds</i>	156
<i>2007 Limited Tax General Obligation Bond Fund</i>	157
<i>Special Assessment Bond Redemption Fund</i>	158
<i>Special Assessment Guaranty Fund</i>	159
Capital Project Funds	161-166
<i>Capital Project Funds</i>	162
<i>Capital Projects Fund</i>	163
<i>L.I.D. Infrastructure Construction Fund</i>	164
<i>Building Replacement Fund</i>	165
Permanent Funds	167-170
<i>Permanent Funds</i>	168
<i>Library Memorial Trust Fund</i>	169
Enterprise Funds	171-208
<i>Enterprise Funds</i>	172
<i>Water</i>	173-178
<i>Water Operations Fund</i>	
<i>Water Construction Fund</i>	
<i>Water Depreciation Reserve Fund</i>	
<i>Sewer</i>	179-184
<i>Sewer Operations Fund</i>	
<i>Sewer Construction Fund</i>	
<i>Sewer Depreciation Reserve Fund</i>	
<i>Water Filter Plant Operations</i>	185-188
<i>Filter Plant Operations Fund</i>	
<i>Filter Plant Construction Fund</i>	
<i>Sanitary/Recycling Fund</i>	189

ITEM	PAGE
<i>Storm Water Fund</i>	193
<i>Public Transit Operations Fund</i>	199
<i>Mint Valley Golf Fund</i>	203
<i>Mint Valley Racquet Complex Fund</i>	207
Internal Service Funds	209-230
<i>Internal Service Funds</i>	210
<i>Insurance Reserve Fund</i>	211
<i>Office Equipment Reserve Fund</i>	215
<i>Equipment Rental Operations Fund</i>	217
<i>Equipment Rental Reserve Fund</i>	221
<i>Facility Maintenance Fund</i>	223
<i>Unemployment Compensation Fund</i>	227
<i>Employee Benefits Reserve Fund</i>	229
Fiduciary Funds	231-234
<i>Fiduciary Funds</i>	232
<i>Firemen's Pension Trust Fund</i>	233
Capital Improvement Program	235-264
<i>Capital Improvement Policy</i>	236-238
<i>All Funds Five-Year Plan</i>	239
<i>Project Narratives and Five Year Plans</i>	240-264
Glossary	265-270
Appendix	A-1 - A-13
City of Longview Personnel Information	A-2 - A-10
<i>City Personnel</i>	
<i>2010 vs. 2011/2012 Employee Count</i>	
<i>Five-year Regular/Full-Time Employee History</i>	
<i>Regular "A" & "B" Positions Budgeted for 2011/2012</i>	
Longview at a Glance	A-11
Longview's Demographics	A-12
City of Longview Service Statistics	A-13

Table of Contents