

Table of Contents

ITEM	PAGE
Preface	
Table of Contents	i
City Manager’s Budget Message	v
Reader's Guide to the Budget	1-14
<i>Introduction</i>	1
Longview's Form of Government	2
Organizational Chart of All Departments	3
History of Longview	4
Longview Today	6
City Commissions, Boards and Committees	7
Longview's Mission Statement	10
Vision 2015: Our Preferred Future	11
Distinguished Budget Presentation Award	13
The Budget Process	15-20
The Budget Process	15
2005/2006 Budget Calendar	16
Putting the Budget Together	18
Financial Summary	21-46
<i>Introduction</i>	21
Longview's Economy	22
Budget Summary	26
Revenue Sources for the City of Longview	28
Revenue Summaries	30
Expenditure Summaries	34
Comparisons by Funds	38
Five-Year Comparisons by City Departments	39
Long-Term Debt	40
Baseline Budget	46
General Fund	47-122
<i>Fund Summary for General Fund</i>	48
2005/2006 General Fund Summary Revenues & Expenditures	49
<i>Legislative</i>	51
<i>Judicial</i>	53
<i>Executive/Legal</i>	55
<i>Finance</i>	59
<i>Human Resources</i>	63
<i>Information Technology</i>	65
<i>Police</i>	69
<i>Fire</i>	77
<i>Traffic</i>	81
<i>Street Maintenance</i>	87
<i>Engineering</i>	91
<i>Community and Economic Development</i>	95
<i>Library</i>	101
<i>Recreation</i>	107
<i>Parks</i>	115
<i>Non-Departmental</i>	121

Table of Contents

Table of Contents

ITEM	PAGE
Special Revenue Funds	123-138
<i>Special Revenue Funds</i>	124
<i>Arterial Street Fund</i>	125
<i>Downtown Parking Fund</i>	126
<i>H.U.D. Fund</i>	127
<i>HOME Fund</i>	128
<i>Community Development Block Grant Entitlement Fund</i>	129
<i>Criminal Justice Assistance Fund</i>	130
<i>Office Equipment Reserve Fund</i>	134
<i>Tourism Special Revenue Fund</i>	136
<i>Parks & Recreation Memorial Trust Fund</i>	137
Debt Service Funds	139-142
<i>Debt Service Funds</i>	140
<i>Special Assessment Bond Redemption Fund</i>	141
<i>Special Assessment Guaranty Fund</i>	142
Capital Projects Funds	143-148
<i>Capital Projects Funds</i>	144
<i>Capital Projects Fund</i>	145
<i>L.I.D. Infrastructure Construction Fund</i>	146
<i>Building Replacement Fund</i>	147
Permanent Funds	149-152
<i>Permanent Funds</i>	150
<i>Library Memorial Trust Fund</i>	151
Enterprise Funds	153-192
<i>Enterprise Funds</i>	154
Water	155-162
<i>Water Operations Fund</i>	
<i>Water Construction Fund</i>	
<i>Water Depreciation Reserve Fund</i>	
Sewer	163-168
<i>Sewer Operations Fund</i>	
<i>Sewer Construction Fund</i>	
<i>Sewer Depreciation Reserve Fund</i>	
Filter Plant Operations	169-172
<i>Filter Plant Operations Fund</i>	
<i>Filter Plant Construction Fund</i>	
<i>Sanitary/Recycling Fund</i>	173
<i>Storm Water Fund</i>	177
<i>Public Transit Operations Fund</i>	181
<i>Mint Valley Golf Fund</i>	187
<i>Mint Valley Racquet Complex Fund</i>	191

ITEM	PAGE
Internal Service Funds	193-206
<i>Internal Service Funds</i>	<i>194</i>
<i>Equipment Rental Operations Fund</i>	<i>195</i>
<i>Equipment Rental Reserve Fund</i>	<i>198</i>
<i>Insurance Reserve Fund</i>	<i>199</i>
<i>Facility Maintenance Fund</i>	<i>201</i>
<i>Unemployment Compensation Fund</i>	<i>204</i>
<i>Employee Benefits Reserve Fund</i>	<i>205</i>
Fiduciary Funds	207-210
<i>Fiduciary Funds</i>	<i>208</i>
<i>Firemen's Pension Trust Fund</i>	<i>209</i>
Capital Improvement Program	211-236
<i>Capital Improvement Policy</i>	<i>212</i>
<i>All Funds Five-Year Plan</i>	<i>215</i>
<i>Project Narratives and Five Year Plans</i>	<i>216-236</i>
Glossary	237-242
Appendix	A-1 - A-13
City of Longview Personnel Information	A-2 - A-10
<i>City Personnel</i>	
<i>2004 vs. 2005/2006 Employee Count</i>	
<i>Five-year Regular/Full-Time Employee History</i>	
<i>Regular "A" & "B" Positions Budgeted for 2005/2006</i>	
Longview at a Glance	A-11
Longview's Demographics	A-12
City of Longview Service Statistics	A-13

Table of Contents