

READERS GUIDE

The Budget Document

The budget document represents the entire City budget. The City of Springfield budget is arranged in separate sections to provide an easier understanding of the budget document. They are:

- Budget Message
- City Overview
- Operating Budget
- Capital Budget
- Non-Departmental Budget
- Financial Summaries and Statistical Tables
- Glossary

The **Budget Message** is a letter to the Mayor and City Council of Springfield, from the Springfield City Manager. The budget message from the City Manager outlines the overall direction and key goals used in developing the budget. The message highlights major service changes, organization changes or budgetary changes that are part of the adopted budget.

The **City Overview** provides the reader with a view of how the City is organized, information on how to contact the City and a list of scheduled meetings for the Budget Committee. This is also a description of the City's Budget Process and Annual Budget Process and Timeline.

The **Operating Budget** by Department presents the City's operating budget (personal services, materials and services, and capital outlay) from the department view. There are nine City departments and one service area: City Manager's Office; Development Services; Finance; Fire and Life Safety; Human Resources; Information Technology; Legal and Judicial (a service area); Library; Police, and Public Works Departments. Each of the ten Departmental areas includes a description of the Department, its mission, community outcomes, organization chart, financial summary, and information about the personal services (classifications of positions and their funding source) of the Department. The Department view answers such questions as "How is the department organized to provide services to Springfield citizens? What budget authority is established for each major category of expenditures? What is the total budget for the Department and where is the funding coming from?" The Operating Budget of \$79,022,511 makes up 28.41% of the total City budget.

The **Capital Budget** section provides a summary page of the total City capital budget and detail descriptions of the projects and project categories are included. The Capital Budget of \$57,005,629 makes up 20.49% of the total City budget. This section represents the recommended budget for projects previously published and approved by Council in the Capital Improvement Program (CIP) document. The CIP is prepared

annually, beginning in early October. The process begins with an outreach effort to gain public input, and input from private utilities and other public agencies and ends with City council adoption in February.

The **Non-Departmental Budget** section provides information for all budget categories that are neither department operating nor capital costs. The Non-Departmental Budget of \$142,158,279 makes up 51.10% of the total City Budget. This section provides detail to those expenditures not under the direct authority of a department and/or the activities of the program are not specifically identifiable by department. Such detail as the City Fund Reserves, debt servicing costs, and interfund transfers of all funds are summarized in this section.

The **Financial Summaries and Statistical Tables** section provides additional reference information. City Fund Types, the City's Full Time Equivalent (FTE) count, and the Salary Range Table for all City positions are featured in this section. The City's property taxes and operating budget analysis are included as well.

The **Glossary** includes a description of each City Fund, as well as a list of Budget Acronyms and Abbreviations used in the document and common for municipalities.

The **Appendix** contains the legal notices for the first Budget Committee meeting and the hearings for the adoption of the budget. Also included is the Resolution 10-38 with exhibit A and the Forms LB-1, LB-2, LB-3, LB-4 and LB-50.