

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
 - Operating Budget by Program
 - Operating Budget by Department
- Capital Budget
- Non Departmental Budget
- Financial Summaries and Statistics
- 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 the same material published in the Proposed Budget document). What follows is a description of the City's Budget Process and Annual Budget Process and Timeline.

The **Operating Budget** tab consists of two views of the City operations; a department view and a program view. The Operating Budget of \$54,852,577 makes up 39.5% of the total City budget.

The Operating Budget by Program describes the City's operating budget (personal services, materials and services, capital outlay) from the program view. There are four broad program areas: Community Development Program; General Government Program; Library Program; and Public Safety Program. In addition to describing the services within the program categories, each individual program component that comprises the broad category is described. This view includes a description of the program component, a financial summary of the program, the program's proposed changes to the current service level, as well as performance measurements and program outcomes to evaluate the service. The program view answers such questions as "How much does it cost to provide a particular program? How will the service change in the coming year? How well does the program perform its mission?" (See City Overview section for a more comprehensive description of City Services.)

The Operating Budget by Department presents the City's operating budget (personal services, materials and services, 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?"

The **Capital Budget** tab provides a summary page of the total City capital budget and detail descriptions of the projects and the project categories are included. The Capital Budget of \$24,467,599 makes up 17.6% 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** tab provides information for all budget categories that are neither department operating nor capital costs. The Non Departmental Budget of \$59,625,752 makes up 42.9% 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 reserves of all City funds, corresponding contingencies, debt, and interfund transfers of all funds, are summarized in this section.

The **Financial Summaries and Statistical Tables** tab provides additional reference information. City Fund Types, and Budget Terms, Acronyms and Abbreviations are provided. Additional information about the City's Full Time Equivalent, Employee Bargaining Units and Salary Range Table for all City position classifications is also located in this section. The City's property taxes and operating budget analysis are located in this section.

The **Glossary** includes a list of Common Budget Terms and a list of Budget Acronyms and Abbreviations used in the document and common for municipalities. In addition, an index is provided, serving as a cross reference of the document to facilitate locating information.