

READER'S GUIDE TO USING THIS BUDGET

Overview

A government budget containing special terminology, forms, charts and organization can become a challenge to the user. The main objective of this document is to communicate this information to the reader in a clear and understandable manner. This guide has been included to help the reader understand the organization of this document and to help inform the reader where to look for certain types of information.

Table of Contents

The table of contents located in the front of the book will help in finding a specific topic quickly.

Introduction

The introduction section contains information about the City of Carbondale and the budget process. The City Manager's Budget Message gives an overview of the accomplishments during the current fiscal year and decisions made during the budget process that are included in the new fiscal year budget. The City Organizational Chart, Departmental Services Chart and Community Goals are all included in this section. The reader can read about the history of the City, view information on the location of the City, services offered and a community profile as well.

Budget Summaries

This section contains information on the Financial Structure and Policies, Budgetary Process and Procedures and Major Revenue Assumptions and Fund Balance Analysis which guides the budget preparers during the development of the budget. Also, included are both the revenue and expenditure summary statements for all funds and accompanying charts and information on the number of full-time employees by department.

General Fund

The General Fund is a major section of the budget document containing twenty-five divisions under eight departments. Services associated within the General Fund include general government, public safety, development services, public works and community service. Goals, objectives and strategies are included in each division's budget along with performance measures, the number of full-time equivalent employees, organization charts and line item expenditure accounts.

Special Revenue Funds

The Special Revenue Funds includes divisions where specific revenues for specific, legally restricted expenditures exist. Motor Fuel Tax allocations from the State of Illinois for street maintenance and repairs and traffic signals are included in this section, as well as the Tax Increment Fund.

Debt Service Fund

This section is devoted to account for the redemption of principal, interest and paying fees for General Obligation Bonds issued on behalf of the City.

Community Investment Funds

Community Investment Funds are used for the construction of major capital facilities, streets, sidewalks and storm sewers. Capital projects such as water and sewer lines are budgeted in the Waterworks and Sewerage Fund.

Proprietary Funds

The Proprietary Funds includes the Waterworks and Sewerage Fund, Parking System Operations Fund, Solid Waste Management Fund and the Rental Properties Fund. All of these are treated as self-supporting municipal activities that are similar to private businesses. Services are provided to the general public on a continuing basis and financed through charges for the services. Services include water treatment and distribution and wastewater collection and treatment, public parking lots, refuse collection and rental properties owned by the City. Goals, objectives and strategies are included in each division's budget along with performance measures, the number of full-time equivalent employees, organization charts and line item expenditures.

Internal Service Fund

This Fund is for the City's Group Health Insurance for City employees and retirees.

Component Unit

The Carbondale Public Library is a component unit and included in this budget.

Community Investment Program

The Five-Year Community Investments Program (CIP) provides the reader a consolidated picture of all the CIP projects that are funded by the various funds described above. The description, justification, expenditure year, funding source and the impacts the projects have on the City's operations is detailed for each CIP project.

Readers Guide to Using This Budget

Supplemental Data

This section gives the reader some important statistical information on such items as capital outlays, debt service, tax levies, demographic statistics and five-year historical financial data.

Five-Year Budget Projections

This section provides the reader the longer-term outlook of the financial projections for all of the City's funds. The projections should only be used as a guide rather than a definite statement of financial trends and stability.

Glossary of Terms

The Glossary of Terms is included to help the reader with financial terms with which they may not be familiar with.