

**CITY OF SPRINGFIELD  
BUDGET COMMITTEE MEETING**

Tuesday, May 9th, 2017, 6:30 p.m.  
Library Meeting Room, Springfield City Hall  
225 Fifth Street  
Springfield, Oregon

**AGENDA**

- |   |   |            |
|---|---|------------|
| <b>A.) COMMITTEE OPENING REMARKS</b><br>1. Welcome from the Chair<br>2. Roll Call   | Chair Gabrielle Guidero<br>Staff  | 5 minutes  |
| <b>B.) OLD BUSINESS</b>   | Chair Gabrielle Guidero   | 5 minutes  |
| <b>C.) PUBLIC HEARING STATE SHARED REVENUE</b>  | Paula Davis   | 5 minutes  |
| <b>D.) BUSINESS FROM THE AUDIENCE</b><br>Springfield Arts Commission  |   | 10 minutes |
| <b>E.) NEW BUSINESS</b><br>Department presentations<br>1. Fire & Life Safety  | Chief Zaludek   | 45 minutes |
| <b>BREAK</b>  |   | 15 minutes |
| <b>F.) NEW BUSINESS (CON'T)</b><br>Department presentations<br>2. Finance and Legal Services  | Bob Duey  | 20 minutes |
| <b>G.) FINANCIAL REVIEW AND CONCLUSION</b><br>Financial Review<br>Committee Questions from Department Presentations<br>Errata Summary<br><br>Conclusion<br>Motions and Deliberation Process<br>Budget Committee Discussion and Deliberations<br>Budget Committee Approval of Budget | Chair Gabrielle Guidero<br>Bob Duey<br><br><br>Bob Duey<br>Chair Gabrielle Guidero<br>Chair Gabrielle Guidero |            |
| <b>H.) ADJOURN</b>  |   |            |

Citizens' comments are normally scheduled under the agenda item "Business from the Audience" and are limited to three (3) minutes each. All subsequent meetings will have time scheduled for citizen input and anyone wishing to make a longer presentation should contact the City Manager's Office at 726-3700, so that the presentation can be included separately on the agenda.

**ATTACHMENTS**

- 1) May 9th Agenda Memo
- 2) Committee Motions Required
- 3) FY18 Erratum Worksheet
- 4) Library Memo

**To:** Members of the Springfield Budget Committee

**From:** Bob Duey, Finance Director

**Date:** May 3<sup>rd</sup>

**Subject:** Budget Meeting May 9, 2017

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The agenda for the third meeting is being structured as if it will be the final meeting for the 2017-2018 Proposed Budget. Again, dinner will be available at 5:00 pm and this week it is being provided by Chipotle Mexican Grill. We will begin the evening departments' presentations with the Fire & Life Safety and conclude with the Finance Department. The remainder of the evening is for the Budget Committee deliberations process.

During this last phase the Committee deliberates and approves a budget which is then sent to the City Council for a public hearing and final adoption. The budget approved by the Budget Committee can either be the budget as proposed by the City Manager or one that has one or more changes made by the Committee. The public hearing is scheduled for June 19<sup>th</sup>, so there is ample time for the Committee to carry-over any decisions to an additional meeting, if it so chooses: it would not cause disruption in the schedule for the final adoption. A tentative meeting was included in the schedule for Thursday, May 11, 2017, but members of the Committee can discuss an alternate date if that is not convenient.

In addition to this memo there are two other attachments to this week's packet that has historically helped the Committee in the final deliberations. Attachment 3 is an erratum worksheet to assist in keeping track of changes to the Proposed Budget that Committee members have either been:

1. Asked to consider by an outside group or member of the public;
2. Requested by staff for consideration due to changes since March when the budget content was finalized; or
3. A member of the Committee asked to have a specific topic discussed or considered for a change.

Once all of the topics for further discussion have been identified and logged onto the erratum sheet, than Chairperson Gabrielle Guidero will be able to facilitate a discussion about each item and request a Committee vote on the resolve of each topic. Per Oregon budget law, a majority of the number of members on the Committee is necessary to pass a motion—in this case seven (7) yes votes would be required to enact a change.

Attachment 2 identifies a series of five motions that are necessary to complete the budget approval process and send a document to the City Council for public hearing, final adoption and for requesting of the County Assessor the levying of property taxes for next year. The first motion that will be requested will include all the erratum items that received confirmation during your deliberations while the last four motions are all involving the ability to levy taxes.

### **Additional Background Information**

#### **Property Taxes**

(For detailed summaries on property tax levies see pages 262–265 in the Proposed FY18 document)

The ability of a local government to levy property taxes is of vital importance in the State of Oregon. Where a common tax structure often contains three tax types— property, income, and sales—only property tax is widely used by local governments in Oregon.

Ballot measures 48 and 50 had significant impacts on Oregon property tax collection. Real Market Value (RMV) and Taxable Value (TV) are not necessarily the same number. RMV for an individual house fluctuates with the economy to reflect its market value, whereas the TV (created by Measure 50) cannot increase by more than 3% in any given year (barring major improvements). New construction is added to both categories.

As seen in the table below, Springfield's RMV peaked in 2009/10 going into the recession and then plummeted, dropping 12.5% to the low in 2012/13. It is anticipated that in 2017-18 the RMV will be greater than the peak value in 2009/10. The drop in RMV resulted in TV growth being less than expected and in some cases properties finding themselves over the \$10 compression cap resulting in less tax revenue for the City. Conversations with the County Assessor's Office indicate that the City will likely see another year of moderate growth for FY18 with the information available in October of 2017

<b><u>Fiscal Year</u></b>	<b><u>M5 Real Market Value</u></b>	<b><u>Taxable Value</u></b>	<b><u>Ratio of RMV to TV</u></b>	<b><u>% Inc Tax Value</u></b>
2016/17	\$7,145,332,593	\$4,471,924,355	62.6%	3.0%
2015/16	\$6,939,893,310	\$4,339,850,283	62.5%	2.0%
2014/15	\$6,782,631,808	\$4,253,901,084	62.7%	3.2%
2013/14	\$6,450,348,959	\$4,120,528,204	59.5%	3.1%
2012/13	\$6,399,350,681	\$3,998,513,269	62.4%	2.9%
2011/12	\$6,716,253,056	\$3,883,712,564	57.8%	3.6%
2010/11	\$6,750,427,991	\$3,747,745,557	55.5%	0.6%
2009/10	\$7,309,497,628	\$3,726,631,985	51.0%	6.4%
2008/09	\$7,205,559,254	\$3,502,295,304	48.6%	1.9%

Also as a result of Measure 50, Springfield has a "permanent" tax rate of \$4.7403 per \$1,000 of taxable value. The City is allowed to levy this amount each year against the Taxable Assessed Value as determined by the County Assessor. In addition to the permanent rate, the City has three other tax levies.

The City's Fire Local Option Levy was first passed in 2002 and was most recently renewed in November 2015. The current rate is for \$0.36 per thousand and will expire on June 30, 2021. The levy provides resources to fund a fifth engine crew to help serve the entire City.

The City's Police Local Option Levy was also first passed in 2002 and was most recently renewed by the voters in November of 2012. The current rate is \$1.28 per thousand. The rate in 2002 was for \$0.66 per thousand. Prior to adding the jail year-round, the rate for the levy was \$1.09. Once the jail was up and operating, the latest levy request was for the current rate of \$1.28. This is a five-year levy running from FY14 through FY18. The City Council will discuss the options for the renewal vote in the spring of 2017 prior to the placement of the ballot on the November 2017 ballot.

The City has an additional levy to retire debt that has been issued from two voter-approved general obligation bond issue. The latest project was the construction of the Justice Center and Municipal Jail and the bonds were sold in two parts—2005 and 2007—to better meet the cash flow needs of the two projects. The total approved amount for the two sales was \$28.6 million. Its final payment will be in 2026 and currently requires a levy of approximately \$0.4042 per thousand.

## **Budget Highlights**

Using the Proposed Budget FY18 as a guide, the following information highlights help to summarize the information being provided to the Budget Committee.

### **Total Budget Summaries Pages 11–17**

The City's entire budget summary is provided at a very high level for both revenue and expenses. Projected revenues for FY18 are \$322 million with \$32 million from Other Financing Resources. Other Financing Resources are primarily cash carryover, indirect charges and internal fund transfers between accounting funds to better report operating expenditures in an appropriate manner. Cash Carry-Over represents another \$165 million. The rate of increase for property tax revenue remains lower than pre-recession expectations but expected to increase by 3% over the Amended budget for FY17. Large growth is seen in Charges for Service (2.93%) and Licenses, Permits & Fees (16.97%).

The City's primary revenue source, property taxes is expected to increase by 3%. Faced with expenditure growth outpacing revenue growth, the City must plan diligently for program modification. This is why the Proposed Budget program changes are geared toward efficiency and cost savings. Additionally, revised financial policies will steer the City toward long-term fiscal health. The City must continually monitor programs to ensure adjustments are made in a timely manner, using long-term projections regarding ongoing or one-time revenues and expenditures that will balance the budget.

The last couple of pages in this section break the full budget down by department, by accounting fund, by category (personal services, material & services, etc) and operating/non-operating. It provides a three-year historical look for comparison.

### **Non-Department Budget Pages 243–254**

This section of the Proposed FY17 Budget document comprises over 55.3% of the proposed budget, but historically does not generate a lot of discussion once reviewed. The Non-Departmental appropriations total \$178 million out of the total budget of \$322 million. Of the \$178 million, the sum of \$137 million (pages 246-249) are appropriations identified not to be expended next year and exist as projected cash reserves or cash on hand for July 01, 2018. The majority of these funds are in reserves where the specific future use has been declared as dedicated by local, state, or federal action.

Of the remaining \$41 million in the Non-Departmental category: \$11 million is for required debt service; \$19 million accounts for the transfer of resources between funds to be actually expended elsewhere; and \$11 million are titled statutory payments for the payment to vendors for taxes and insurance premiums collected from departments and employees for payroll purposes.

### **Statistical Tables Pages 255–261**

The statistical tables provide additional alternative views at the City's budget. In depth views of the City's different fund types outline primary revenue and expense categories. The FTE charts show the impacts of increases and decreases in personnel on the departments and funds. Revenue details for the City and General Fund show the trends and decreases we have highlighted.

### **Department Operating Budgets Pages 23–242**

This section contains the department budgets that have been presented the last several meetings. For the past couple of years, the Committee's interest has been to take time during the department presentations to learn about the changes in the proposed service levels for the departments and a results oriented discussion for the departments. Significant changes in the budget would be addressed by the departments and Committee members were encouraged to ask questions from this section if they needed further information from the presenter. The following is a summary of the department operating budgets including the proposed FTE reductions:

	FTE FY17 Amended	FY17 Amended	FTE FY18 Proposed	FY18 Proposed	+(-)% FY17 to FY18
City Manager's Office	7.50	1,676,952	7.00	1,538,687	-8.2%
Development and Public Works	124.00	41,749,408	126.38	40,479,646	-3.0%
Finance	19.54	3,113,581	18.54	3,042,037	-2.3%
Fire & Life Safety	97.50	19,472,504	95.75	18,960,199	-2.6%
Human Resources	9.00	1,569,510	8.00	1,917,790	22.2%
Information Technology	15.00	3,053,300	14.80	3,026,775	-0.9%
Library	13.50	1,870,631	14.13	1,785,063	-4.6%
Police	124.00	20,651,107	123.00	20,242,657	-2.0%
Legal Services	-	951,259	-	783,625	-17.6%
Non-Departmental Operating	-	8,066,412	-	7,912,027	-1.9%
<b>Total</b>	<b>410.04</b>	<b>\$ 102,174,664</b>	<b>407.60</b>	<b>\$ 99,688,506</b>	<b>-2.4%</b>

### Outstanding Questions from the Budget Committee

There are just a few items from last two Tuesday's meeting that we would like to follow-up on to make sure your questions are being addressed.

Question 1) Additional information was requested concerning Library metrics and program participants has been provided by the Library and included as Attachment 4.

Question 2) Human Resources was requested to provide additional information regarding the PTO conversion rate. The conversion from Traditional System to PTO at implementation:

- a) Employees wishing to convert to PTO can move up to 75% of the maximum allowable bank on the PTO schedule for their years of service to the PTO bank, or just their vacation leave. In either case, the remaining leave will go into a Catastrophic Leave Bank (CLB).
- b) Employees must convert a minimum of 24 hours to their PTO bank in order to cover unexpected sick leave not protected under FMLA-OFLA type event.
- c) Employees who convert may have an additional 80 hours deposited in their CLB, OR move 40 hours above the 75% threshold from their sick leave bank to their PTO bank. Maximum annual totals will still apply.
- d) Vacation accrual levels on the traditional system will be capped at 25 years of service (299 months of service). Those employees with more than 25 years of service who remain on the traditional system will cease to accrue additional hours above their current rate.

Questions 3) for the IT Department: There were questions concerning a breakdown of City computer count with trend information and also an IT employee development industry standard per person. The staff is still working on the response to these two questions.

Question 5) Development and Public Works was requested to provide a breakdown of the department's "647009 Program Expense" line item by program; proceeding is the information requested.

<b>Program Name</b>	<b>FY18 Proposed Budget</b>
Street Engineering	18,450
Regional Wastewater Administration	17,500
Historic Preservation	12,000
Community Events	10,800
Stormwater Engineering	10,650
Wastewater Engineering	10,650
Stormwater Regulatory Administration	10,200
Emergency Management	6,395
Department Admin	6,110
Stormwater Illicit Discharge	4,250
Development Review	3,650
Bicycle Facilities and Programs	2,800
Stormwater Fiscal Management and Customer Services	2,550
Real Property Management	2,000
Industrial Pretreatment	2,000
Transportation Planning	1,200
Traffic Operations - Engineering	1,000
Code Enforcement	700
Building Plan Review	650
Electrical Inspections	650
Mechanical Inspections	650
Plumbing Inspections	650
Structural Inspections	650
Survey	576
Comprehensive Land Use Planning	500
Wastewater Fiscal Management and Customer Services	349
<b>TOTAL</b>	<b>\$127,580</b>

Again, thank you for your time and effort in the City's budget process this year. Staff is looking forward to your discussion and decisions at this next meeting. As always, if you have any questions prior to Tuesday evening, please call myself at 726.3740 or Paula Davis at 726.3698.

## **Budget Committee Action Required for Approval of FY18 Proposed Budget**

### Motions:

- ✎ A motion to approve the budget as proposed by the City Manager with the following changes: (person making the motion should, or can ask staff to, recite the changes identified on the master Budget Committee Deliberation Worksheet and as captured in the meeting minutes)
- ✎ A motion to direct Council to levy a property tax for the 2017/18 fiscal year at a rate of \$4.7403 per thousand.
- ✎ A motion to direct Council to levy a special operating local option property tax for the 2017/18 fiscal year at a rate of \$0.36 per thousand. (The Fire Local Option Levy)
- ✎ A motion to direct Council to levy a special operating local option property tax for the 2017/18 fiscal year at a rate of \$1.28 per thousand. (The Police and Court Local Option Levy)
- ✎ A motion to levy an additional \$1,861,623 for the retirement of the City's bonded indebtedness.

# FY18 BUDGET ERRATUM WORKSHEET

May 9th, 2017

TITLE & DESCRIPTION		INITIAL COST	CHANGE	ERRATUM	SOURCE	YES	NO
Other AGENCY REQUEST FOR ADDITIONAL FUNDING							
1	Human Services Commission	135,252	39,585	174,837			
A.	Dusk to Dawn Shelter Program		27,541				
B.	Chronic Homeless Initiative		12,044				
2							
A.							
B.							

## BUDGET COMMITTEE REQUESTS

1							
A.							
B.							
2							
A.							
B.							



Following the Library's FY18 Proposed Budget discussion we are providing additional information that we hope will answer some of the questions raised:

### 1. Comparable Oregon Libraries - Cost of total operating expenditures per capita:

<u>Library</u>	<u>Population Served</u>	<u>Total Operating Expenditure per Capita</u>
Lake Oswego PL	41,917	\$93.46/capita
Albany PL	51,670	\$52.42/capita
Happy Valley PL	54,130	\$35.42/capita
Oregon City PL	57,860	\$19.87/capita
Springfield PL	60,135	\$30.16/capita
Tigard PL	63,344	\$85.61/capita
Corvallis/Benton	90,005 (Corvallis – 59,953)	\$68.35/capita
<u>Other Lane County Libraries</u>	<u>Population Served</u>	
Eugene PL	163,400	\$66.44/capita
Cottage Grove PL	9,875	\$37.92/capita
Fern Ridge Library Dist. (Veneta)	12,558	\$35.74/capita
Lane Library Dist. (Creswell)	8,837	\$35.15/capita

State of Oregon median \$38.70

State of Oregon average \$67.28

Source: 2015-16 Oregon Public Library Statistics – State Library of Oregon

**2. Borrower's services: performance measure:** patron visits: 162,000 listed on slide show; current estimate is 167,456

Cost of program: \$342,486

Cost of program per visit: \$2.05 (using 167,456) 2.11 (using 162,000)

### 3. Library Programming Programs:

#### **Adult Programs**

Event attendance: 2100 (anticipated)

Outreach provided (a performance measure that we will add for FY19): approx. 780 for FY18 based on FY17

Total: 2880

Cost of program: \$55,637

Cost per attendee: \$19.32

**Youth & Family Programs**

Event attendance: 26,500 (current)

Outreach (a performance measure that we will add for FY19): approx. 4400 for FY18 based on FY17

Tours (a performance measure that we will add for FY19): approx. 625 for FY18 based on FY17

Total reached: 31,525

Cost of program: \$106,513

Cost per attendee: \$3.38

Total participants in Library programs: 34,405

Total Cost of programs: \$194,392 (Adult, Youth & Family, Latino Outreach)

Cost per person: \$5.65

\*Latino Outreach numbers currently included in the Adult & Youth & Family program numbers. Starting in FY18 we will track Latino Outreach Statistics separately for program attendance and outreach. These will be added as separate performance measures for FY19.

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**3. Library Visits Data:**

- Over the past 3 years the Library's door count has remained relatively stable at just over 170,000 visits/year.

FY15	170,438
FY16	173,279
FY17	167,456 estimated
AVG.	170,391

- Over that same time period we have seen significant increases in patrons interacting with the library online. In many, if not most, cases, these are transactions that would have occurred in person. These "visits" can be characterized as something as simple as renewing a book or placing a movie on hold or it can be a child viewing a picture book on the "tumblebooks" website, a teen researching their homework using one of the many databases we make available, or, an adult downloading an e-book or digital audiobook. These types of patron interactions total 123,780 "visits" a year. We recognize that some of the transactions counted below could occur during a single visit but it would still represent 1,000's of additional visits to the library. So, as the physical door count remains relatively level, the number of people accessing the library remotely is growing and onsite program attendance over the past decade has grown by 165% (2005-9,142; 2015-24,192).

**Online library "visits"**

- Online Renewals (current yr. to date) – 70,738 (85% of all renewals)

- Online Holds (current yr. to date) - 8929 (78% of all holds placed)

- Database logons: FY16 – 24,026

- Digital downloads: FY16 – 20,087

Total: 123,780

**Door Count Average for new hours:**

From April 2016-April 2017 (one full year of stats on the 10am-12pm, Fri & Sat added hours)

From Jan 6, 2017-April 2017 (started new hours first week of January 2017)

Average Building Entries on:

<b>FRIDAY</b>	10am-11am: AVG 66		
	11am-12pm: AVG 59	Total visits 4/16-4/17	6,333
	(started Jan. 1) 5-6pm: AVG 33	Total visits 1/17-4/17	522
<b>SATURDAY</b>	10am-11am: AVG 72		
	11am-12pm: AVG 66	Total visits 4/16-4/17	7,180
	(started Jan. 1) 5-6pm: AVG 24	Total visits 1/17-4/17	288

**Expanded hours total visits 4/16-4/17 14,323**

RE 05/03/2017

## DEPARTMENT BUDGET MEMO

City of Springfield, Oregon

**To:** Budget Committee; Gino**From:** Bob Duey, Finance Director**Date:** 04/07/17**Department:** Finance Department

	FY15 Actuals	FY16 Actuals	FY17 Amended	FY18 Proposed
<b><u>Revenue by Category</u></b>				
Licenses, Permits & Fees	N/A	N/A	N/A	(128,992)
Fines And Forfeitures	N/A	N/A	N/A	(1,751,000)
Miscellaneous Receipts	N/A	N/A	N/A	(210,000)
<b>Total Budgeted Revenue</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ (2,089,992)</b>

<b><u>Expenditures by Category</u></b>				
Personnel Services	1,847,131	1,965,189	2,027,222	1,997,930
Materials & Services	723,376	817,964	862,140	1,044,107
Capital Outlay	-	141,037	224,219	-
<b>Total Budgeted Expenditures</b>	<b>\$2,570,508</b>	<b>\$2,924,190</b>	<b>\$3,113,581</b>	<b>\$ 3,042,037</b>

Full-Time Employees	18.34	20.54	20.54	19.54
FY18 Proposed FTE Reduction				(1.00)
<b>Full-Time Budgeted Employees</b>	<b>18.34</b>	<b>20.54</b>	<b>20.54</b>	<b>18.54</b>

**Department Budget Summary:**

The city-wide change to a program based budget (in place of division/line item) has helped the department incorporate the municipal court budget into the finance department budget instead of remaining in a separate legal division budget. This will appear to double the size of the department budget but is strictly bringing all resources into one location. This is for both the dollars budgeted and the FTE available.

In addition to the combining of the two staff's into a single FTE count, the Finance Department is being reduced by 2.0 FTE from the adopted FY17 numbers. A 1.0 FTE position for payroll services was transferred to the HR Department along with the responsibilities for the payroll function to better align with other duties being performed by this employee. A second FTE loss is due to budget reduction for FY18. The Budget Management Analyst position was added in FY16 to assist in the city's effort to implement a priority based budgeting initiative.

The current year's budget included the cost of the new budget software package which will not be required in the proposed FY18 budget. This implementation cost is replaced with an ongoing annual software license fee of \$28K.

The City's contract for auditing services expired and a new contract was negotiated with the same firm under the City's bid waiver allowance. The overall price only increased slightly but the City will receive less service for its federal single audit requirement and could find additional charges if federal grant dollars received pass a certain threshold.

The Municipal Court continues to see higher than inflationary increase in the same three areas that it has experienced for several years. As the overall number of cases continues to raise the cost of indigent representation also increases with an expected rise of 15% in the number of court appointed attorney's cases since the last contract was negotiated. For similar reasons, the increase cost due to volume for mental health evaluations and the cost of performing collections is also increasing.

With the above mentioned exceptions, the cost of providing services by the finance department is flat or minor inflationary impacts.

**Accomplishments FY2016-2017:**

- Designed and went live with and budget software package that incorporates a priority based budget program that can be supported by changes to the City's general ledger accounting structure
- Collaborated with City Council and updated 6 out of 9 identified financial policies that needed to be reviewed and updated
- Implemented a DUII Court on a one year trial basis to test whether more active monitoring and required court check in times could increase the success rate of the current DUII diversion program.
- Added two additional collections to municipal court by authorizing the garnishment of wages and state income tax for unpaid court fines.
- Continue to improve court efficiencies by working to implement new features of the Tyler software package that results in less paper and more electronic handling of cases

**Significant Changes FY18:**

- The loss of funding for the 1.0 FTE Budget Management Analyst position will impact the department in two ways. The ongoing responsibilities (.3 FTE) that have monthly reporting requirements that others rely on will be re-assigned to others for completion. The loss of the second .7 FTE in financial planning responsibilities that would have been coordinated with other senior staff will result in a longer turn-around time for the department's major initiatives. These initiatives are:
  - Continuing the implementation of the next phase of the installed budget software by focusing on providing additional reporting capabilities to other departments and the identification and use of appropriate performance measurements to city programs
  - Work with Council and senior staff to transition and blend the current strategic planning effort for the City in with the budgeting for outcome model already in progress
  - Begin work on a two year budget for FY19 & FY20 that incorporates the elements on budgeting and planning outlined in the recently adopted city financial policies. FY20 will be focused on the next round of expected rate increases in the State retirement system.
- The municipal court is currently assisting the City Council with their recruitment and selection of a new presiding judge.
- Initiate Traffic School alternative sentencing for Municipal Court
- Annual audit effort continues to increase in complexity with new GASB requirements (governmental accounting standards board) including post-employment benefit reporting in part a result of the affordable care act.

**Three Year Considerations FY2019-2021:**

- Continue work on a fiscal sustainability plan for the City that incorporates elements of the ongoing operating needs, economic development, urban renewal and UBG expansion infrastructure needs of the community.
- The progress the finance department will make on many its planned efforts is tied to time and technology. In the near future increases in technology for the areas of procurement, forecasting and program reporting will be key to providing excellent service. As the City gets busier in all departments the day-to-day transaction activity volume increases also and requires technology efficiencies to timeline demands.



# Finance

FY 2018

## City of Springfield Finance Department Presentation

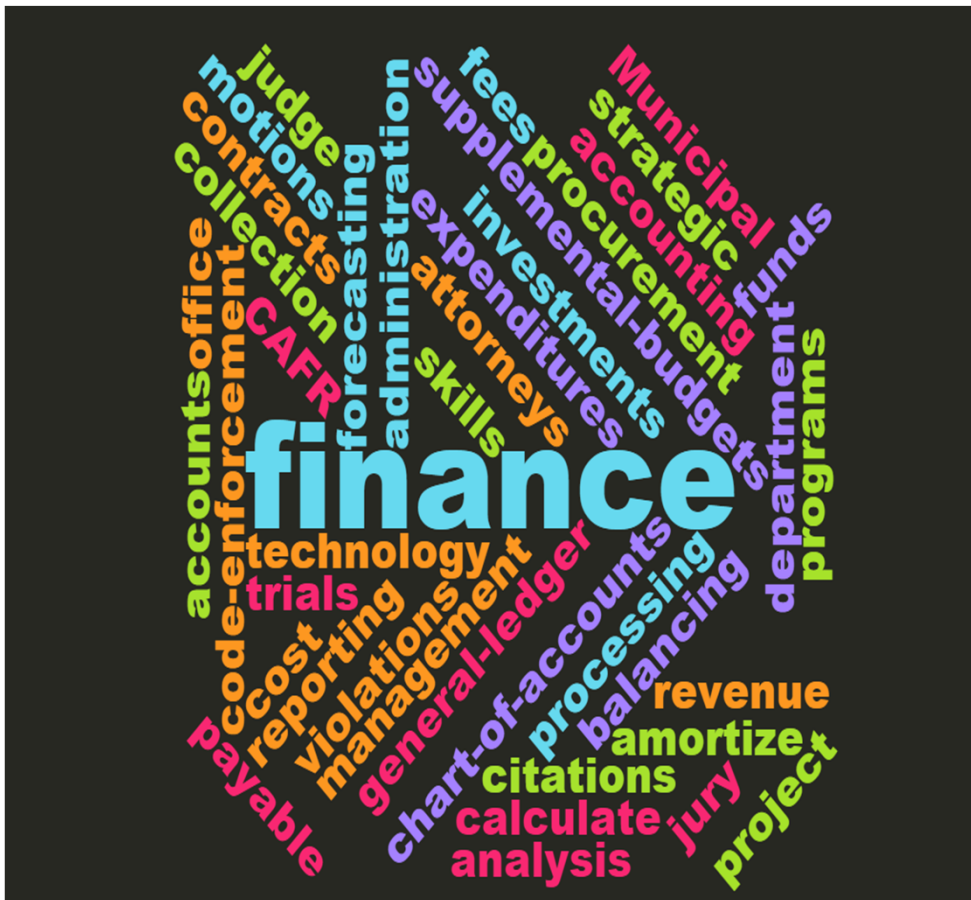




# Finance Department Overview

## Our mission:

- To ensure compliance with all financial and budgetary regulations and with the laws that protect the safety and quality of life for citizens in the community
- To fairly and impartially resolve legal contests in a timely manner
- To maintain public confidence in the ability of the legal judicial system to uphold the rule of law
- To provide professional oversight and consultation to City programs and services regarding financial, accounting, and budgetary practices



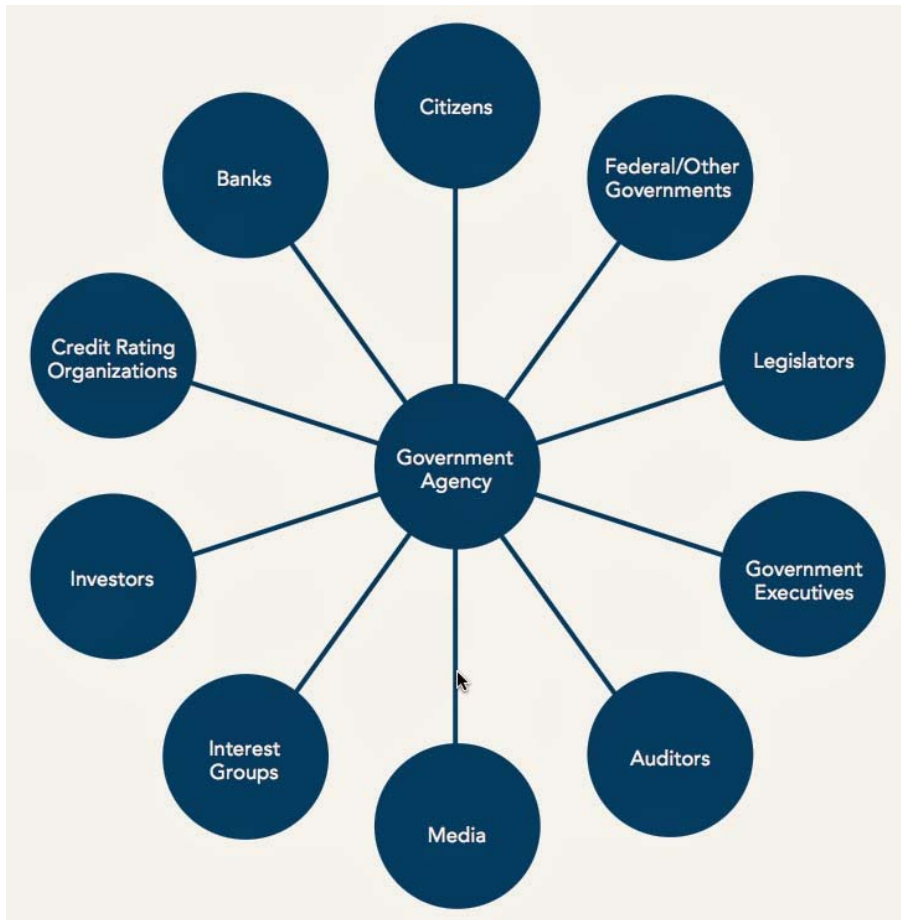
## FY17 Department Accomplishments

- Implemented Board, a new budgeting and forecasting tool, lending to greater efficiency, strategic planning tools, and reporting capabilities
- City staff reviewed and updated general ledger account structure to better align with current program-based budgeting
- Established secure, electronic processes at Municipal Court, resulting in greater efficiency for staff, sustainability, and cost reductions
- Municipal Court created public email address for better public accessibility





## FY18 Department Initiatives



- Council adoption of final three financial policies: Expenditure, Investment, and Long-Term Financial Planning
- Establish fund-specific reserves policies for major operating funds as part of the five-year plan
- Incorporate department performance measurement into the budget process
- Update City strategic plan with City Council
- Initiate Traffic School alternative sentencing program for Municipal Court

## Program 7031: Annual Audit, CAFR, and Internal Reporting

### Significant Changes:

- Address complexities of annual audit reporting requirements
- Implementation of Board budgeting software resulted in more time spent on budget-related activities and training department analysts on use of new software tools
- Switch to program-based budgeting means more complexity to the general ledger and subsidiary systems

### Performance Measures

- Receive Certificate of Achievement for Excellence in Financial Reporting from GFOA
- Receive an unmodified opinion on the City's annual audit



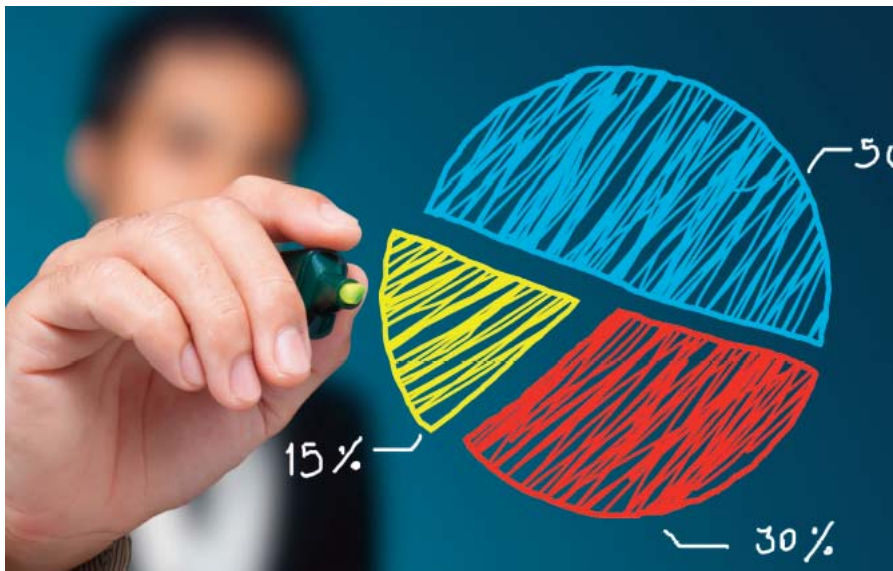
## Program 7032: Budget Development, Forecasting, and Analysis

### Significant Changes

- The City's strategic planning process will transition from CMO to Finance
- Strategic planning incorporated into annual budget development process; training provided City-wide
- FTE changes: reduction of 0.77

### Performance Measures

- Percentage of accuracy in forecasts of General Fund revenues (Target: 2% margin)
- Operating reserves in General Fund (Target: >15% of operating expenses)
- GFOA Distinguished Budget Award rating (Target: 4, outstanding)



## Program 7033: Procurement and Contracts

### Significant Changes:

- Increased diversity and inclusion efforts through greater outreach to minority- and women-owned and emerging small business suppliers
- Contribution to potential legislative changes to reduce onboarding costs of certain classes of consultant
- Identification of contract management software solution



## Program 7036: Misdemeanor Crimes and Violations



### Significant Changes:

- Continue initiative of becoming paperless and utilizing tools available in court software, Tyler
- Evaluate first year of DUII court outcomes
- Continue first year of traffic school alternative sentencing program

### Performance Measures:

- Violations: time to disposition within 90 days (Target: 100%)
- Misdemeanors: time to disposition within 180 days (Target: 100%)



## Program 7037: Collections and Court Accounts Receivable

### Significant Changes:

- Wage garnishment conducted by collection agency
- Evaluate first full year of case assignment by court to Oregon Department of Revenue

### Performance Measures:

- Collection rate of imposed monetary penalties (Target: 50%)



## Finance Budget Summary

### Programs:

City-wide programs: 1  
Finance programs: 5  
Court programs: 4  
Development and Public  
Works programs: 3

### Funds:

Ten funds





































































## Department Account Summary

### FY18 Operating Expenditures - Total All Funds by Account

#### Finance Department

(Excludes SEDA)

Favorable  5%  
 0%  
 Unfavorable  -5%  
 -25%

Account	FY15 Actual	FY16 Actual	FY17 Amended	FY17 Current Year		% FY17 Amend		% FY18 Change	
				Projections	FY18 Proposed	Over FY17 Projection		FY17 Amended	
510000 Salaries	1,281,269	1,315,674	1,360,191	1,314,269	1,325,458		3%		3%
540000 Overtime	-	83	-	-	-				
560000 Fringe Benefits	109,551	111,425	115,042	106,720	107,393		8%		7%
560001 Medical/Dental Insurance	305,458	365,433	396,960	390,564	372,600		2%		7%
560003 PERS/OPSRP	150,311	153,128	154,489	146,433	190,779		6%		-19%
560005 Workers Compensation	-	-	-	807	1,160		-100%		-100%
560050 VEBA	-	18,902	-	-	-				
564005 Cell phone allowance	543	545	540	396	540		36%		0%
<b>Sub-Total Personnel Services</b>	<b>\$ 1,847,131</b>	<b>\$ 1,965,189</b>	<b>\$ 2,027,222</b>	<b>\$ 1,959,189</b>	<b>\$ 1,997,930</b>		<b>3%</b>		<b>1%</b>
611005 Interpreter Fees	5,355	6,045	7,500	5,245	6,500		43%		15%
611007 Billing & Coll Exp	126,781	138,073	131,000	118,411	130,000		11%		1%
611008 Contractual Services	52,928	76,139	77,700	65,424	85,200		19%		-9%
611012 Indigent Representation	251,845	283,640	236,500	307,012	424,128		-23%		-44%
611017 Contractual Temporary Help	1,408	1,177	-	1,293	-		-100%		
611019 Merchant fees	14,772	13,167	15,000	12,945	15,000		16%		0%
611031 Mental Health Evaluations	7,750	9,950	19,000	24,000	23,500		-21%		-19%
611040 Bank Charges	-	28,741	35,000	28,906	31,500		21%		11%
632001 Telephone, Cellular, Pager	1,547	1,674	1,703	1,779	1,765		-4%		-4%
632005 Computer Equipment	3,793	6,837	6,321	12,125	18,250		-48%		-65%
633001 Advertising	1,398	1,637	2,400	2,396	2,400		0%		0%
634003 Duplicating Supplies	3,161	2,450	4,360	1,398	1,860		212%		134%
634006 Printing & binding	52	-	600	100	350		500%		71%
635001 Travel & Meeting Expenses	5,114	2,812	8,710	7,315	8,310		19%		5%
636001 Software License Fee	99,497	97,618	146,274	133,561	139,386		10%		5%
636003 Subpoena & Jury Fees	629	688	2,000	1,177	2,000		70%		0%
644002 Memberships, Books, Subscrips	8,056	8,859	10,500	8,733	9,498		20%		11%
645002 Postage & Shipping Charges	7,056	7,328	5,525	6,518	6,525		-15%		-15%
645003 Office & Computer Supplies	6,646	7,490	10,100	8,101	8,100		25%		25%
645005 Computer Software	-	295	200	200	200		0%		0%
645006 Small Furniture & appliances	1,137	344	-	-	240				-100%
647009 Program Expense	5,380	6,020	8,000	2,929	7,000		173%		14%
660004 Equipment Maintenance	372	84	1,065	225	1,065		373%		0%
671002 City Ee Recognition	29	-	210	10	310		2000%		-32%
671006 Employee Development	11,459	7,618	14,000	10,094	14,000		39%		0%



Account	FY15 Actual	FY16 Actual	FY17 Amended	FY17 Current Year		% FY17 Amend		% FY18 Change
				Projections	FY18 Proposed	Over FY17	Projection	FY17 Amended
671007 Organization Development	-	-	80	80	80		0%	0%
673001 Recruitment Expense	-	1,005	-	74	-		-100%	
<b>Sub-Total Mterial &amp; Services</b>	<b>\$ 616,167</b>	<b>\$ 709,690</b>	<b>\$ 743,748</b>	<b>\$ 760,051</b>	<b>\$ 937,167</b>		<b>-2%</b>	<b>-21%</b>
680001 Internal Insurance Chgs	25,646	22,965	15,360	15,360	14,112		0%	9%
680004 Internal Fac Rent	7,331	6,706	5,940	5,940	5,556		0%	7%
680005 Int Computer Equip Chgs	4,500	3,924	3,504	3,504	3,504		0%	0%
680007 Internal Bldg Maint Chgs	4,523	4,691	5,472	5,472	1,921		0%	185%
680012 Indirect Costs	30,274	33,615	34,152	34,152	27,883		0%	22%
680014 Internal Employee Benefit Chg	17,463	18,431	16,008	16,008	17,160		0%	-7%
680018 Internal MS Enterprise Agreeemt	6,228	6,113	9,924	9,924	12,432		0%	-20%
680027 Internal Workers Comp Chrgs	-	-	15,576	15,576	12,180		0%	28%
680030 Int Bldng Preservation Chrgs	11,244	11,829	12,456	12,456	12,192		0%	2%
<b>Sub-Total Internal Charges</b>	<b>\$ 107,209</b>	<b>\$ 108,274</b>	<b>\$ 118,392</b>	<b>\$ 118,392</b>	<b>\$ 106,940</b>		<b>0%</b>	<b>11%</b>
791001 Computer Software	-	141,037	224,219	224,219	-		0%	
<b>Sub-Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 141,037</b>	<b>\$ 224,219</b>	<b>\$ 224,219</b>	<b>\$ -</b>		<b>0%</b>	
<b>Total all Funds</b>	<b>\$ 2,570,508</b>	<b>\$ 2,924,190</b>	<b>\$ 3,113,581</b>	<b>\$ 3,061,851</b>	<b>\$ 3,042,037</b>		<b>2%</b>	<b>2%</b>

**DEPARTMENT BUDGET MEMO****City of Springfield, Oregon****To:** Budget Committee; Gino Grimaldi**From:** Joe Zaludek, Fire Chief**Date:** April 6, 2017**Department:** Fire & Life Safety

	FY15 Actuals	FY16 Actuals	FY17 Amended	FY18 Proposed
<b><u>Revenue by Category</u></b>				
Licenses, Permits & Fees	N/A	N/A	N/A	(160,000)
Charges For Service	N/A	N/A	N/A	(7,575,730)
Miscellaneous Receipts	N/A	N/A	N/A	(7,000)
<b>Total Budgeted Revenue</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ (7,742,730)</b>

<b><u>Expenditures by Category</u></b>				
Personnel Services	12,836,932	13,866,298	14,248,994	14,417,437
Materials & Services	3,902,743	3,932,663	4,195,006	4,340,629
Capital Outlay	153,584	122,132	1,028,504	202,133
<b>Total Budgeted Expenditures</b>	<b>\$ 16,893,259</b>	<b>\$ 17,921,093</b>	<b>\$ 19,472,504</b>	<b>\$ 18,960,199</b>
Full-Time Employees	100.00	99.00	97.50	96.75
FY18 Proposed FTE Reduction				(1.00)
<b>Full-Time Budgeted Employees</b>	<b>100.00</b>	<b>99.00</b>	<b>97.50</b>	<b>95.75</b>

**Department Budget Summary:**

In FY17, the Eugene Springfield Fire merger has continued to produce positive results in improved service to our two communities as well as continuing to produce on-going savings. Following a long, hot summer, when our fire crews were challenged by a high level of large incidents, conflagrations and emergency medical calls for service, our integrated system performed better than could have been expected had the two systems remained separate entities.

Fire is proposing a reduced budget for FY18, to meet City budget goals. Capital expenditures are down significantly for FY18 after several large purchases in FY17. While contractual agreements with labor unions and higher benefit costs increased personnel costs, Fire has taken additional steps to reduce the impact of these changes. An additional 2.0 FTEs in the EMS Billing – Enterprise program were eliminated through attrition due to declining revenues. One FTE in the Fire Administration program (Administrative Services Bureau Manager - retirement) was unfunded for FY18 to meet budget targets.

**Accomplishments FY2016-2017:**

- Ambulance Fund anticipated Springfield revenues continue to exceed projections, with fund reserves at the highest level since 2001
- ESF responded to over 37,000 calls for service in FY16 up slightly over FY15, with no increase in staffing
- Deployed two (2) new medics units, significantly improving frontline unit response reliability; a third unit is on order and delivery is expected late in FY17
- Took delivery on a new fire engine that will replace the last old frontline apparatus. This new engine should be in service in early FY18.

**Significant Changes:**

- Loss of enterprise billing client revenue necessitating another 2.0 FTE reduction through attrition
- In a systematic effort to reduce the dependence on the Fire Local Option Levy, 1.0 FTE in FY17 was moved to the General Fund. An additional 1.0 FTE is proposed to move to the General Fund in FY18 budget.
- Unfunding of the Fire Administration Manager for FY18 will leave Fire Administration with only 1.0 FTE of staffing. This will impact financial and field support functions at all levels of the organization.
- Re-allocation of funding for one (1) Deputy Fire Marshal, assigning part of FTE to Building and Planning in the Department of Public Works where fees are collected for Fire Safety System Reviews
- City of Eugene deployment of two (2) 40 hours/week Basic Life Support (BLS) medic units has increased Advanced Life Support (ALS) availability in Eugene, reducing the need for Springfield units to cover some ALS calls in Eugene.

**Three Year Considerations FY2019-2021:**

Future challenges in EMS service delivery and Community Risk Reduction will take center stage in the next few years. Deputy Fire Marshal staffing levels continue at 50% of 'full' staffing, with only 2 FTE Deputy Fire Marshals in Springfield. Increasing the number of inspections in high-hazard occupancies (i.e. assisted living facilities, memory care facilities, hazard material operations, etc.) is a high priority for the Fire Marshal's Office. The Fire Marshal's Office will continue to evaluate options for improving inspection rates and reducing community risks with current available staff, but additional staffing will be needed to make a significant impact. Administrative support for this and all Fire programs will need to be addressed as well.

Increasing call volumes, with many low-level Basic Life Support (BLS) calls, have taxed the current emergency response system for several years. The City of Eugene launched a trial program in October 2016 in the form of two BLS units, based in Eugene fire stations and staffed by EMT's hired by the City of Eugene. These EMT's provide another 'layer' to the tiered response system by responding to low level calls in the Eugene metro area. This frees ALS resources staffed by Firefighter/Paramedics to focus on ALS emergency responses/transport. At present, emergent calls may experience longer wait times, as ambulances are redirected from other parts of the system, since ALS resources are so limited. Currently, the 'under 10 min' response time standard for ambulances is met only about 67% of the time in the metro Eugene-Springfield area.

Implementation of a BLS medic unit in Springfield will be examined in FY18 for possible deployment in FY19. A decision should be made in Nov/Dec 2017 whether or not to deploy a BLS unit in Springfield. Funding for the BLS medic unit in Springfield will have to be determined. The cost of implementing the BLS unit in Springfield may be partially offset by revenues generated by additional calls the ALS units take.

While the Ambulance Fund is well-positioned, with significant reserves, at this time, the long-term future of this enterprise fund is still uncertain. Fire will continue to examine additional revenue streams, system efficiencies and deployment strategies that will support the fund long term.



# FIRE & LIFE SAFETY

FY 2018



*Preserving Life, Property, and  
the Environment*





# FIRE & LIFE SAFETY

FY 2018

## All Hazard Response



## Fire Suppression Operations Program

Responded to over 37,000 calls for service

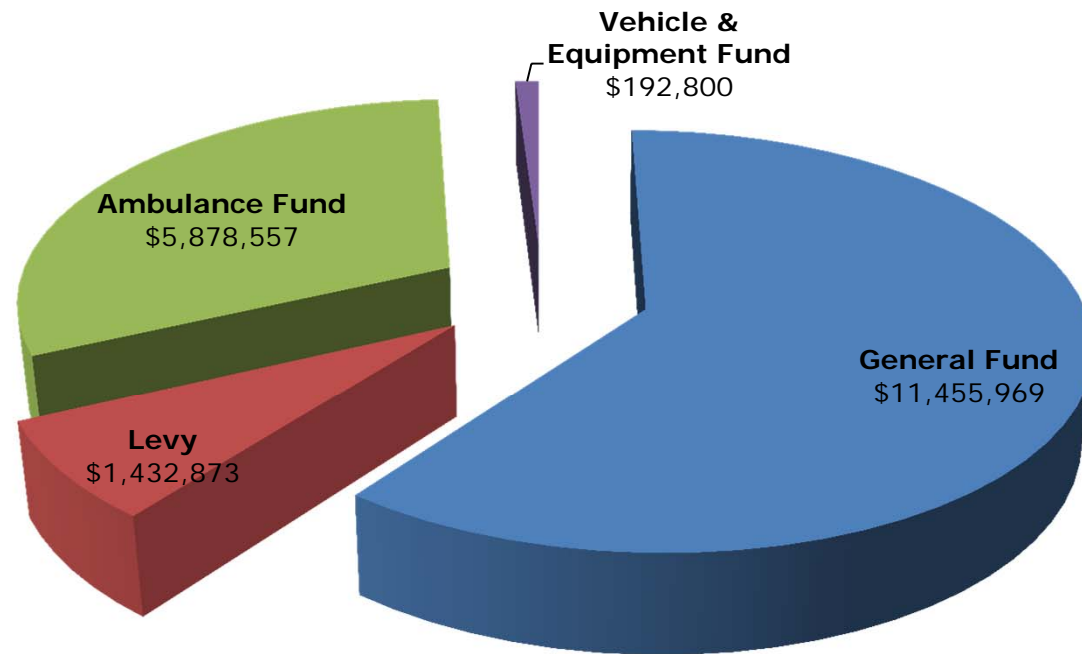




# FIRE & LIFE SAFETY

FY 2018

## Expenditures by Fund



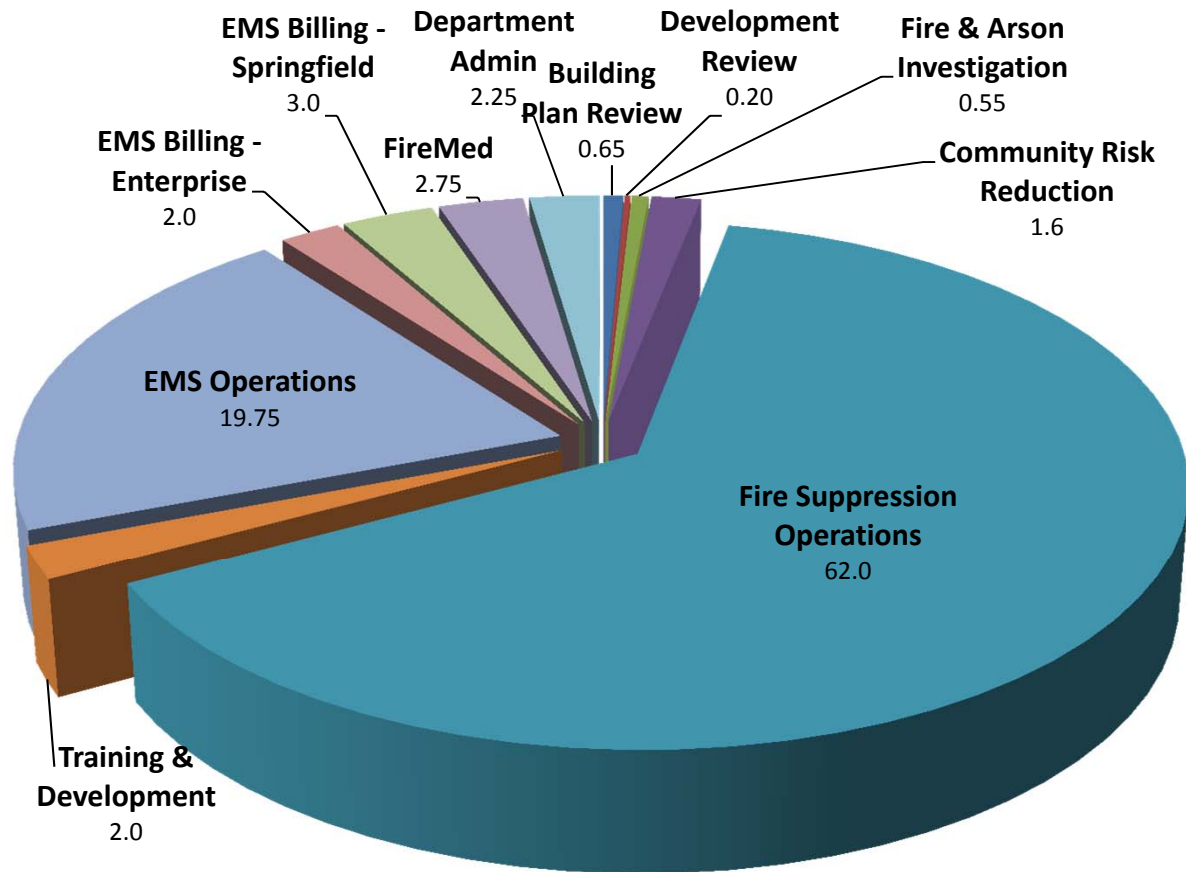
FY17 Total Budget	\$19,397,249
FY18 Proposed Operating Budget	\$18,960,199





# FIRE & LIFE SAFETY

FY 2018



Staffing by Program

TOTAL FTE FY18 = 96.75





# FIRE & LIFE SAFETY

FY 2018

## Fire Suppression Operations Program

- 64% of total FTE; 59% of total budget
- *Supported by:*
  - Apparatus & Equipment Maintenance Program
  - Dispatch & Communications Program
  - Fire Logistics Program
  - Training & Development Program
  - Community Outreach Program

## Apparatus & Equipment Maintenance Program

Capital Purchases in FY17

3 Medic Units

1 Fire Engine







# FIRE & LIFE SAFETY

FY 2018

## EMS Operations Program

- Covers 1,514 square miles in service area
- More than 7,700 transported in FY17
- Cardiac save percentage increased from 38.5% in 2014 to a current rate of 50%

The highest recorded survival rate for any metropolitan area in the U.S. is 51%!





# FIRE & LIFE SAFETY

FY 2018



## Training & Development Program

Annual Recruit Academies

Promotional Development Programs

EMS Recertification

### *Performance Measure:*

% of Recruits entering the Academy that graduate.....FY18 Target 90%





# FIRE & LIFE SAFETY

FY 2018

## Community Risk Reduction Program

McKenzie Willamette Hospital major addition (development/planning)

Risk Check algorithm – sets highest risk occupancies

Smoke detector program

Scanning all Fire documents for online access, including historical data

## Fire & Arson Investigation Program

188 Investigations





# FIRE & LIFE SAFETY

FY 2018

## EMS Billing Program - Springfield

Revenues continue to outpace projections  
Over 7,700 billable transports in 2016

## EMS Billing Program - Enterprise

16 Billing Clients  
2.0 FTE Reduction due to decline in revenue

## FireMed Program

Springfield Memberships over 9,500





# FIRE & LIFE SAFETY

FY 2018

In Summary:

- Performance Measures have been implemented for all programs
- Budget book pages provide further detail on program costs

FY18 Proposed Budget \$18,960,199

- 60% from General Fund, 31% Ambulance Fund
- Department revenues expected to total \$7,742,730
- Initiatives in FY18 will continue to improve efficiencies and provide outstanding Fire/EMS service.





































































# FIRE & LIFE SAFETY

FY 2018























**Department Account Summary**  
**FY18 Operating Expenditures - Total All Funds by Account**  
**Fire & Life Safety**

Favorable  5%  
 0%  
Unfavorable  -5%  
 -25%

Account	FY15 Actual	FY16 Actual	FY17 Amended	FY17 Current		FY18 Requested	% FY17		% FY18
				Year Projections			Projections Change Amended		
510000 Salaries	7,920,604	8,183,801	8,601,517	8,484,293	8,383,666		1%		3%
510001 Medic Ride Pay	-	-	-	55,000	155,100		-100%		-100%
510020 Seasonal & Intern Wages	23,528	13,326	25,000	23,750	-		5%		100%
540000 Overtime	1,139,234	1,515,433	1,440,312	1,423,400	1,484,976		1%		-3%
560000 Fringe Benefits	858,626	900,457	933,681	923,645	812,856		1%		13%
560001 Medical/Dental Insurance	1,922,600	2,128,125	1,942,836	1,926,509	1,898,511		1%		2%
560003 PERS/OPSRP	968,890	1,121,714	1,145,438	1,155,437	1,572,554		-1%		-37%
560004 Medical/Dental Insurance	-	0	-	-	-		100%		100%
560005 Workers Compensation	-	-	-	-	106,535		100%		-100%
564005 Cell phone allowance	3,450	3,443	4,860	4,617	3,240		5%		33%
570000 Personal Services Adjustments	-	-	155,350	155,350	-		0%		100%
<b>Personnel Services</b>	<b>12,836,932</b>	<b>13,866,298</b>	<b>14,248,994</b>	<b>14,152,001</b>	<b>14,417,437</b>		<b>-2%</b>		<b>-1%</b>
611006 Dispatch Contract	677,096	682,371	716,489	739,638	798,809		-3%		-11%
611008 Contractual Services	126,940	142,816	170,840	167,048	170,756		2%		0%
611019 Merchant fees	60,799	81,163	86,250	81,950	66,250		5%		23%
632001 Telephone, Cellular, Pager	30,428	27,396	35,632	35,791	30,686		0%		14%
632002 Ris/Airs/Geo Charges	2,200	404	55,441	55,441	57,864		0%		-4%
632005 Computer Equipment	12,451	34,902	8,200	8,200	8,200		0%		0%
633001 Advertising	209,384	298,483	283,000	268,850	283,000		5%		0%
634003 Duplicating Supplies	3,543	3,568	5,400	5,130	5,300		5%		2%
634006 Printing & binding	-	278	1,400	1,400	1,400		0%		0%
635001 Travel & Meeting Expenses	6,654	6,318	14,025	13,324	14,000		5%		0%
636001 Software License Fee	-	-	-	-	86,200		100%		-100%
641006 Medical Supplies	156,154	160,391	139,000	142,950	139,000		-3%		0%
641008 Safety Clothing/Eq	68,921	21,974	50,050	51,903	50,000		-4%		0%
641009 Cleaning Supplies	5,417	4,406	6,700	6,365	6,700		5%		0%
641020 Uniforms	31,557	13,262	18,000	18,900	18,000		-5%		0%
642001 Gasoline & Oil	99,302	60,010	103,700	94,197	90,600		9%		13%
642002 Utilities	9,586	10,685	85,745	81,558	80,932		5%		6%
643003 SUB Water	6,866	6,984	-	(0)	-		-100%		100%

Account	FY15 Actual	FY16 Actual	FY17 Amended	FY17 Current		FY18 Requested	% FY17		% FY18
				Year Projections			Projections Change Amended		Change Amended
643004 SUB Sewer & Drainage	5,670	5,412	-	0	-		-100%		100%
643007 SUB Electricity	44,897	46,074	-	0	-		-100%		100%
644002 Memberships, Books, Subscrips	7,857	9,726	11,405	10,835	11,350		5%		0%
645002 Postage & Shipping Charges	76,994	13,514	11,045	10,957	10,950		1%		1%
645003 Office & Computer Supplies	5,734	8,101	7,025	6,674	7,500		5%		-7%
645005 Computer Software	95	30	-	-	-		100%		100%
645006 Small Furniture & appliances	-	1,143	1,700	1,700	1,000		0%		41%
647006 Sewer Maint Materials	0	-	-	-	-		100%		100%
647009 Program Expense	80,976	58,616	134,575	132,804	62,200		1%		54%
650009 Rural Life Support Exp	10,000	10,000	10,000	10,000	10,000		0%		0%
660001 Fire Station Maintenance	31,858	26,478	22,500	21,625	23,000		4%		-2%
660004 Equipment Maintenance	90,930	130,369	137,580	137,988	49,100		0%		64%
660006 Communicate EQ Maint	10,553	8,532	9,000	8,550	9,000		5%		0%
660007 Rescue Equip Maint	30	-	-	-	-		100%		100%
660010 Small Tool Maint	1,162	330	-	-	-		100%		100%
660011 Breathing App Maint	9,736	15,306	10,000	6,000	10,000		40%		0%
660016 Vehicle Maintenance	185,050	243,267	206,400	208,400	206,900		-1%		0%
660018 Wildland EQ Repair	2,785	-	-	-	-		100%		100%
660019 Water Res EQ Repair	22,547	20,598	-	-	-		100%		100%
671006 Employee Development	33,933	27,602	43,000	41,800	41,700		3%		3%
671007 Organization Development	-	-	200	200	-		0%		100%
671020 Fire Mileage Reimb	7,480	7,575	8,000	8,259	8,000		-3%		0%
673002 Hiring & Promotion Expense	2,923	19,155	25,000	25,000	25,000		0%		0%
<b>Material &amp; Service</b>	<b>2,138,506</b>	<b>2,207,238</b>	<b>2,417,302</b>	<b>2,403,436</b>	<b>2,383,397</b>		<b>1%</b>		<b>1%</b>
680001 Internal Insurance Chgs	379,344	325,016	198,756	198,756	198,840		0%		0%
680002 Internal Veh Mt Chgs	1,786	1,864	1,188	1,188	1,176		0%		1%
680004 Internal Fac Rent	21,261	21,261	17,244	17,244	17,256		0%		0%
680005 Int Computer Equip Chgs	56,220	56,316	56,148	56,148	54,960		0%		2%
680007 Internal Bldg Maint Chgs	28,712	35,999	31,968	31,968	40,149		0%		-26%
680011 Internal Veh & Equip Rent	222,480	320,700	374,112	374,112	440,196		0%		-18%
680012 Indirect Costs	501,138	501,134	511,320	511,320	541,116		0%		-6%
680014 Internal Employee Benefit Chg	97,003	96,032	79,200	79,152	78,204		0%		1%
680015 Internal Lease Payments	375,615	286,080	213,612	213,612	341,230		0%		-60%
680018 Internal MS Enterprise Agreemt	15,264	15,481	31,200	31,200	33,360		0%		-7%
680027 Internal Workers Comp Chrgs	-	-	198,168	198,168	147,072		0%		26%



Account	FY15 Actual	FY16 Actual	FY17 Amended	FY17 Current Year Projections	FY18 Requested	% FY17 Projections Change Amended		% FY18 Change Amended	
680030 Int Bldng Preservation Chrgs	65,415	65,542	64,788	64,788	63,673		0%		2%
<b>Internal Charges</b>	<b>1,764,237</b>	<b>1,725,425</b>	<b>1,777,704</b>	<b>1,777,656</b>	<b>1,957,232</b>		<b>-10%</b>		<b>-10%</b>
723001 Vehicles	96,778	35,068	923,000	923,000	60,000		0%		93%
731008 Remodelling	9,729	-	-	-	-		100%		100%
741002 Personal Safe Equip	-	50,645	56,004	46,000	70,000		18%		-25%
744000 Equipment Replacement	-	-	-	-	30,000		100%		-100%
751001 Computer Equipment	37,743	27,086	40,000	40,000	32,800		0%		18%
791002 Public Safety Info System	9,333	9,333	9,500	9,333	9,333		2%		2%
<b>Capital Outlay</b>	<b>153,584</b>	<b>122,132</b>	<b>1,028,504</b>	<b>1,018,333</b>	<b>202,133</b>		<b>80%</b>		<b>80%</b>
<b>Total Operating Expenditures All Funds</b>	<b>\$ 16,893,259</b>	<b>\$ 17,921,093</b>	<b>\$ 19,472,504</b>	<b>\$ 19,351,426</b>	<b>\$ 18,960,199</b>		<b>2%</b>		<b>3%</b>