

CITY OVERVIEW

FY07 Adopted Budget

City Government Organization

The City of Springfield, incorporated in 1885, is a home rule charter City. This charter is the basic law under which the City operates. Amendments to the charter can only be made by a vote of the people and can be placed on the ballot by the Council or by the voters through an initiative process. The City of Springfield has a Council-Manager form of government.

The **Mayor** is the formal representative of the City of Springfield and is elected to a four-year term by the voters at large on a non-partisan ballot. The Mayor presides over Council meetings and does not vote, except in the case of a tie. The Mayor can veto any Council decision, but a two-thirds vote of the Council can override the veto. As the chief elected officer, the Mayor is responsible for providing political and policy leadership for the community.

The six-member **City Council** sets overall City policy and goals. The City Council also makes laws, or ordinances, which govern the City of Springfield. Councilors are nominated from one of six wards and are elected at large for four-year staggered terms. Councilors are elected to represent citizens' interests on the Council. The Council takes official action at regular Council meetings which are open to the public. The Council supervises, and is responsible for selecting, the City Manager.

The **City Manager** supervises the operations of all City departments. City departments include the City Manager's Office, Development Services, Finance, Fire and Life Safety, Human Resources, Information Technology, Legal and Judicial Services, Library, Police and Public Works Departments. As chief administrator, the City Manager has no vote in the Council, but may take part in discussions of matters coming before the legislative body.

Citizen Involvement

Our citizens are the most important part of the City organization. City services are directed to meet the needs of the citizens. Public hearings are held so that citizens can contribute to the planning and budgeting process of the City. Citizens may express their concerns and requests to their representatives on the City Council, City Budget Committee and other City committees. Citizens are also encouraged to attend the various public hearings held regarding City actions. Notices of all City public hearings are published in the Public Notice section of the Springfield News. Upcoming meeting agenda items are listed in the City Region section of the local newspapers.

Date	Time and Place	Tentative Agenda Items
Tuesday April 25, 2006	6:00 p.m. LCOG Meeting Room	<ul style="list-style-type: none"> • Election of Officers • Presentation of FY07 Proposed Budget • Financial Overview
Tuesday May 2, 2006	6:00 p.m. Library Meeting Room	<ul style="list-style-type: none"> • Public Input • Department Presentations • Public Hearing – Use of State Revenue Sharing Funds

Tentative Budget Calendar *Continued*

Date	Time and Place	Tentative Agenda Items
Tuesday May 9, 2006	6:00 p.m. Library Meeting Room	<ul style="list-style-type: none"> • Public Input • Department Presentations • Presentation of SEDA Budget • Presentation of Capital Budget • Presentation of MWMC Budget
Tuesday May 16, 2006	6:00 p.m. Library Meeting Room	<ul style="list-style-type: none"> • Public Input • Deliberation on Outstanding Issues • Approve the FY07 Budget
Monday June 19, 2006	7:00 p.m. City Council Chambers	<ul style="list-style-type: none"> • Public Hearing and Council Adoption of FY07 Annual Budget

City Services

Under the direction of the City Manager, nine departments and one service area provide services to the citizens of Springfield: City Manager's Office, Development Services, Finance, Fire and Life Safety, Human Resources, Information Technology, Legal and Judicial Services, Library, Police and Public Works Departments.

The **City Manager's Office** is responsible for directing and coordinating the work plans of all City Departments in conformance with the goals and objectives established by the Mayor and City Council. Please refer to the Operating Budget section of this document for more detailed information about the City Manager's Office.

The **Development Services Department** provides urban planning services to the community, manages building permitting and inspection, responds to property nuisance complaints, and manages City-owned real estate. Please refer to the Operating Budget section of this document for more detailed information about the Development Services Department.

The **Finance Department** provides financial management services to all City Departments, the City Council, Budget Committee, the Metropolitan Wastewater Management Commission, the Regional Fiber Consortium, and the Springfield Economic Development Agency. Please refer to the Operating Budget section of this document for more detailed information about the Finance Department.

The **Fire and Life Safety Department** acts as first responder in medical and fire-related emergencies, reviews buildings and construction plans to ensure fire safety, and provides FireMed and ambulance billing services for many different agencies. Please refer to the Operating Budget section of this document for more detailed information about the Fire and Life Safety Department.

The **Human Resources Department** serves other City Departments by providing technical advice, service, leadership, and training for issues related to the City's work force. Please refer to the Operating Budget section of this document for more detailed information about the Human Resources Department.

The **Information Technology Department** is responsible for the purchasing, repair and maintenance of the City's telecommunications and computer networks and systems. Please refer to the Operating Budget section of this document for more detailed information about the Information Technology Department.

The **Legal and Judicial Service Area** is responsible for functions provided by the City Attorney, the City Prosecutor and the Municipal Court. Please refer to the Operating Budget section of this document for more detailed information about Legal and Judicial Services.

The **Library Department** provides a wide range of informational, educational, cultural and recreational materials to more than 20,000 patrons in our community. Please refer to the Operating Budget section of this document for more detailed information about the Library Department.

The **Police Department** responds to the emergency and law enforcement needs of the community through response to calls for service, police patrols, traffic law enforcement, and investigation of crimes. Please refer to the Operating Budget section of this document for more detailed information about the Police Department.

The **Public Works Department** plans, designs, constructs, operates, and maintains public improvements, facilities and equipment owned by the City and the public. Please refer to the Operating Budget section of this document for more detailed information about the Public Work's Department.

The Budget Process

Purpose of an Annual Budget - The budget represents the financial plan of the City. It is a policy tool for the Mayor and City Council to express the targets and priorities for the next fiscal year and an implementation tool that translates the targets into action plans which are reflected in each program's goals, objectives and performance measures.

The budget serves other functions as well. It is a financial tool which enables the City to allocate its resources. As a public document, it is a tool for elected officials and administrators to communicate decisions to the citizens and staff. As a decision-making document, staff uses the budget both as an accounting tool to ensure financial integrity and a management auditing tool to measure performance.

Budget Process Overview - Oregon's local budget law, as set forth in Chapter 294 of the Oregon Revised Statutes, requires local governments to prepare and adopt an annual budget. The law establishes standard procedures for preparing, presenting, and administering the budget. The law requires citizen involvement in the preparation of the budget and public disclosure of the budget before final adoption.

Preparation - The City of Springfield operates on a fiscal year calendar (July 1 to June 30 of the following year). Preparation of the City budget usually begins in January by projecting annual resources and requirements for the coming fiscal year. Resources include revenues received in the current fiscal year, such as property tax receipts, user fees, grants and inter-governmental revenues, as well as reserves and working capital carried forward from the previous fiscal year. Requirements include wages, materials and services and other known costs. This comparison of resources and requirements establishes the context in which the Budget Committee provides policy direction for the preparation of the budget.

Before City staff begin preparing the budget for the upcoming fiscal year, the Budget Committee is asked to establish general guidelines that will govern the preparation process. After the Budget Committee approves the guidelines, staff prepares a proposed budget which the City Manager presents to the Budget Committee, usually in April.

The Budget Committee, consisting of the City Council and an equal number of citizens, reviews and revises the budget during a series of meetings in April and May. After the Budget Committee approves the budget, it is forwarded to the City Council for final adoption, usually in late June. A summary of the budget is published in the local newspaper prior to a City Council public hearing. The City Council has final authority to adopt or change the budget. If a change occurs during the review and adoption of the budget (after the public notice of the budget) increasing the property tax levy or increasing expenditures in any fund by more than 10%, the budget must be referred back to the Budget Committee.

City of Springfield Annual Budget Process and Timeline

A summary of the City's annual budget process timeline is as follows:

December 2005

- The citizen members of the City of Springfield Budget Committee are appointed by Council.
- The City of Springfield Five-Year Capital Improvement Program update begins.
- Springfield City Council adopts goals for the next fiscal year.
- The Budget Committee meets to provide guidance to City Manager.

January – March 2006

- The City Council adopts the Five Year Capital Improvement Program.
- The City Council reviews the Community Development Block Grant projects for budget preparation.
- The Metropolitan Wastewater Management Commission (MWMC) prepares and presents its annual budget, via administrative support from the City of Springfield, to the City of Eugene and Lane County Budget Committees for approval.
- The City Manager prepares the recommended FY07 Proposed Budget for consideration by the Budget Committee.

April – May 2006

- The City Manager's budget message and the Proposed Budget are presented to the Budget Committee.
- The Budget Committee meets and deliberates on the Proposed Budget.

May 2006

- The Budget Committee recommends its FY07 Approved Budget to the City Council.

June 2006

- The City Council holds hearings and adopts the FY07 Annual Budget.

July 2006

- The FY07 Adopted Budget is implemented and Tax Levy certified.

Adjusting the Adopted Budget

The budget may be amended during the fiscal year. Amending a budget means that the original resolution adopted by Council will be changed based on updated information and/or unanticipated revenues or expenditures occurring after adoption. Changes to the original resolution that alter legal spending levels must be approved by City Council before any action can occur. Changes to the resolution are processed through supplemental budget action.

A supplemental budget must be prepared and adopted before any expenditures are made in excess of a department's legal budget appropriation. Regardless of the magnitude of the budget change, the City of Springfield holds a public hearing before adopting any supplemental budget changes.

Notices of all budget hearings are published in the Springfield News or Register Guard using guidelines in the Oregon Budget Law manual. Public hearings are also held on the possible use of State Revenue Sharing funds.

Overall View of the City's FY07 Adopted Budget

The City of Springfield's FY07 Adopted Budget totals \$262,556,764 and funds 424.25 FTE. The FY07 Adopted Budget and a comparison of the FY07 Adopted Budget to the FY06 Adopted Budget are provided below. Overall, the total budget increased by \$20,776,553 and FTE's increased by 11.55. Details to the changes are clarified in the sections that follow.

Resources and Requirements	FY06 Adopted	FY07 Adopted	Dollar Change	Percent Change
Total Resources:	<u>\$241,780,211</u>	<u>\$262,556,764</u>	<u>\$20,776,553</u>	<u>8.59%</u>
Requirements:				
Department Operating Budget	\$66,668,927	\$69,206,065	\$2,537,138	3.81%
Capital Budget	82,475,691	105,617,144	23,141,453	28.06%
Non Department Budget	<u>92,635,593</u>	<u>87,733,555</u>	<u>(4,902,038)</u>	<u>-5.29%</u>
Total Requirements:	<u>\$241,780,211</u>	<u>\$262,556,764</u>	<u>\$20,776,553</u>	<u>8.59%</u>

Resources: Total City Revenues, All Funds

Resources are the total of current revenues and cash carryover from prior years. Total resources to the City must equal total requirements. The total FY07 resources are \$262,556,764.

Following is a list of the City's total resources by major sources of revenue for the FY07 Adopted Budget compared to the FY06 Adopted Budget. (For more information regarding revenues, see also the Financial Summaries and Statistical Tables section of this document.)

Revenues, All Funds	FY06 Adopted	FY07 Adopted	Dollar Change by Type	Percent Change by Type
Taxes (Current and Delinquent)	\$18,869,304	\$20,704,225	\$1,834,921	9.72%
Licenses, Permits and Fees	5,795,023	6,449,352	654,329	11.29%
Intergovernmental	8,913,672	9,090,330	176,658	1.98%
Charges for Service	35,364,753	37,986,431	2,621,678	7.41%
Fines and Forfeitures	898,136	1,010,952	112,816	12.56%
Use of Money and Property	3,054,093	3,954,871	900,778	29.49%
Special Assessments	4,849,200	8,240,000	3,390,800	69.92%
Miscellaneous Receipts	830,674	722,287	<u>(108,387)</u>	<u>-13.05%</u>
Other Financing Sources	<u>98,189,920</u>	<u>94,149,765</u>	<u>(4,040,155)</u>	<u>-4.11%</u>
Subtotal: Current Revenues	<u>\$176,764,775</u>	<u>\$182,308,213</u>	<u>\$5,543,438</u>	<u>3.14%</u>
Cash Balances - Cash Carryover	<u>\$65,015,436</u>	<u>\$80,248,551</u>	<u>\$15,233,115</u>	<u>23.43%</u>
Total Resources, All Sources	<u>\$241,780,211</u>	<u>\$262,556,764</u>	<u>\$20,776,553</u>	<u>8.59%</u>

See the following section titled "Significant Changes by Revenue Type" for detail to the basis of these changes from FY06 to FY07.

Significant Changes by Revenue Type, All Funds

Taxes	FY06 Adopted	FY07 Adopted	Dollar Change	Percent Change
Taxes -Current/Delinquent	\$18,869,304	\$20,704,225	\$1,834,921	9.72%

FY07 Projected Tax revenue of \$20,704,225 is 11.4% of the total City current resources. It is the second largest revenue to the City and therefore is a major source of revenue. As indicated in the above table, the growth in taxes from FY06 to FY07 was 9.72% or \$1,834,921. General Fund property taxes make up 65% or \$1,198,029 of the overall growth (General Fund taxes grew by 9.07% in FY07).

The following is a detailed list of the sources of tax revenue (includes delinquencies):

Tax Revenue Source*	FY07 Adopted Budget
General Fund tax revenue current	\$13,994,129
General Fund tax revenue delinquent	410,000
Fire Local Option Levy tax revenue	1,062,778
Fire Local Option Levy tax revenue delinquent	16,000
Police Local Option Levy tax revenue	1,948,426
Police Local Option Levy tax revenue delinquent	30,000
Bond Sinking Fund	1,121,519
Bond Fund delinquent tax revenue	20,000
911 Tax	375,000
Local Fuel	1,061,373
Transient Room Tax	665,000
Total Revenue Sources	<u>\$20,704,225</u>

* For additional detailed information regarding tax revenues, see "FY07 Assessed Valuation: Levy and Tax Information" in the Financial Summaries and Statistics section of this budget document.

Licenses, Permits and Fees	FY06 Adopted	FY07 Adopted	Dollar Change	Percent Change
Licenses, Permits and Fees	\$5,795,023	\$6,449,352	\$654,329	11.29%

The FY07 Adopted Budget amount for Licenses, Permits and Fees revenue is 3.5% of the City's total current revenue. As indicated in the above table, the revenue from Adopted FY06 to Adopted FY07 increased by 11.29% or \$654,329.

Use of Money and Property	FY06 Adopted	FY07 Adopted	Dollar Change	Percent Change
Use of Money and Property	\$3,054,093	\$3,954,871	\$900,778	29.49%

The FY07 Adopted Budget amount for Use of Money and Property revenue is 2.2% of the City's total current revenue. As indicated in the above table, the increase in revenue from FY06 Adopted to FY07 Adopted is an additional \$900,778 which represents a growth of 29.49%.

Special Assessments	FY06 Adopted	FY07 Adopted	Dollar Change	Percent Change
Special Assessments	\$4,849,200	\$8,240,000	\$3,390,800	69.92%

The FY07 Adopted Budget amount for Special Assessments revenue is 4.5% of the City's total current revenue. As indicated in the above table, the increase in revenue from FY06 Adopted to FY07 Adopted is \$3,390,800 or a 69.92% increase over the FY06 Adopted Budget, primarily due to developer contributions for large construction projects.

Other Financing Sources	FY06 Adopted	FY07 Adopted	Dollar Change	Percent Change
Other Financing Sources	\$98,189,920	\$94,149,765	(\$4,040,155)	-4.11%

The FY07 Adopted Budget amount for Other Financing Sources revenue is 51.6% of the City's total current revenue. This represents the largest dollar change in revenue sources to the City. A large decrease between FY06 and FY07 revenue levels is primarily due to a decrease in interfund transfers.

Levies Passed by Springfield Voters to Provide Dedicated Funding for Enhanced Fire and Police Services

In November, 2002, City of Springfield voters passed two public safety measures – one for Fire Services and one for Police Services. Overall, funding from the two levies provided the following:

Local Option Levies	FTE	Amount
Fire Services operating costs	9.00 FTE	\$1,124,311
Dedicated Reserve		<u>314,599</u>
Fire Services Local Option Levy Funding		\$1,438,910
Police Services operating costs	20.00 FTE	\$1,762,758
Police Services dedicated reserve		790,001
Legal and Judicial services	2.01 FTE	<u>202,109</u>
Police Services Local Option Levy Funding		\$2,754,868
Total Funding Provided by Levies	31.01 FTE	\$4,193,778
Detail by Type of Costs Funded:		
Departmental Operating costs	31.01 FTE	\$3,089,178
Dedicated Reserves		<u>1,104,600</u>
Total Funding Provided by Levies	31.01 FTE	\$4,193,778

For more detail on specific funding, see the Program Budget, Fire, Police and Legal/Judicial Services pages in this budget document and see Financial Summaries and Statistics section for methodology on determining tax revenue for FY07.

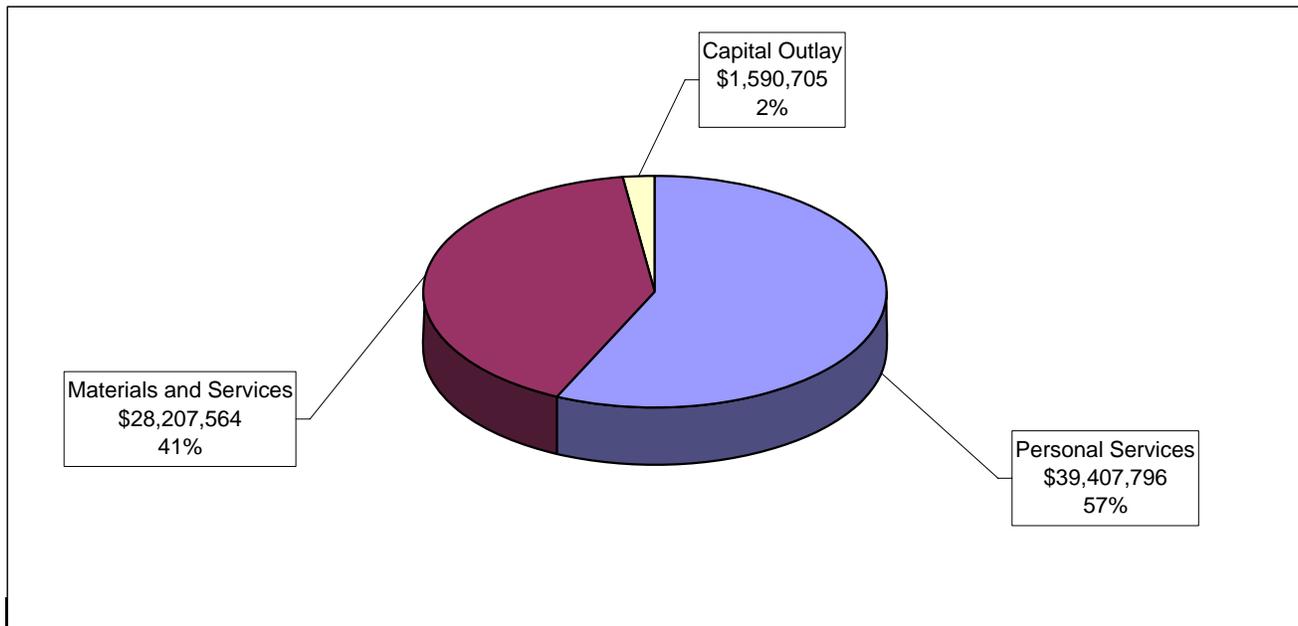
Requirements: Total Expenditures, All Funds

Requirements consist of total expenditures: departmental operating, capital, and nondepartmental budgets.

The Total City Expenditures, All Funds, is as follows:

Expenditures by Category	FY06 Adopted	FY07 Adopted
Personal Services	\$36,906,517	\$39,407,796
Materials and Services	28,101,216	28,207,564
Capital Outlay	<u>1,661,194</u>	<u>1,590,705</u>
Departmental Operating Budget	\$66,668,927	\$69,206,065
Capital Projects	82,475,691	105,617,144
Nondepartmental Budgets	<u>92,635,593</u>	<u>87,733,555</u>
Total City Expenditures, All Funds	<u>\$241,780,211</u>	<u>\$262,556,764</u>

Departmental Operating Budget. The FY07 Departmental Operating Budget is 26.35% of the Total City Budget. Operating budgets are the costs of delivering key City services to our citizens. Departmental operating budgets represent the costs of the City’s personal services, materials and services and capital outlay requirements. The breakdown by the percentage of costs by operating component is listed in the pie chart below .



Category, All Funds	FY06 Adopted	FY07 Adopted	Percent Change
Personal Services	\$36,906,517	\$39,407,796	6.78%
Materials and Services	28,101,216	28,207,564	0.38%
Capital Outlay	<u>1,661,194</u>	<u>1,590,705</u>	<u>-4.24%</u>
Total Operating Budget	<u>\$66,668,927</u>	<u>\$69,206,065</u>	<u>3.81%</u>

Cost Adjustment Factors

The ability to accurately project the fund requirements ensures continued fund health and a fund’s ability to cover unanticipated cost increases. In preparing cost estimates, departments are given specific direction to apply approved cost inflation adjustments to existing service costs.

Any existing cost that exceeds the usual cost inflation adjustment without a matching source of revenue offset is reviewed by the City Manager. Any significant new cost to a fund, referred to as a *service level change*, must be specifically approved in advance by the City Manager or referred to the Budget Committee or City Council for direction.

For FY07, the following table itemizes the authorized cost adjustment factors used to develop departmental operating budgets.

Cost-Adjustment Factor	Percentage Change	Effective Date
Personal Services: Salaries		
Non-Union	2.00%	7/1/2006 **
Oregon Public Employees Union (O.P.E.U.)	2.00%	7/1/2006 *
Association of Federal, State, City Municipal Employees (A.F.S.C.M.E.)	2.00%	7/1/2006 *
Springfield Police Association (S.P.A.)	2.00%	7/1/2006 *
International Association of Fire Fighters (I.A.F.F.)	2.00%	7/1/2006
Personal Services: Estimated PERS (Public Employees Retirement System Rate Change)	12.47%	7/1/2006
Materials and Services	Vary ***	
Capital Outlay: Not applicable as increases occur on a request-by-request basis		

* Cost of Living Allowances (COLA) for the three bargaining groups identified had not been finalized as of July 1, 2006. In developing the budget, a 2% COLA surrogate was used. When contracts are approved by Council, budgeted salaries and benefits will be adjusted through the Supplemental Budget process.

** COLA for non-unionized employees generally parallel those granted to those in the Oregon Public Employees Union. When contracts are approved by Council, budgeted salaries and benefits will be adjusted through the Supplemental Budget process.

*** In prior years, Materials and Services have been granted an overall inflation factor that has varied from 0% to 3%. For FY07, the general inflation factor was set at 3%, although some items were granted a larger increase due to market forces; for example, fuel costs.

Total Department Operating Budget

In FY07, personal services costs (all City funds) increased 6.78% or \$2,501,279 over the FY06 Adopted budget.

For FY07, total materials and services (all City Funds) increased 0.38% or \$106,348 over FY06. Capital Outlay budgets are zero based and exist only if a department can successfully present a request and obtain specific approval from both the capital utilization team and the City Manager. For FY07, total capital outlay decreased by 4.24% for a reduction of \$70,489 from the FY06 Adopted Budget.

Overall operating costs for FY07 Adopted Budget increased 3.81% or \$2,537,138 over FY06 Adopted Budget. Services are delivered by City departments where the operating budget expenditure authority resides. The following table identifies and compares the FY07 adopted operating budget with the FY06 adopted operating budget, by department.

Total City Department Operating Budget, All Funds: FY07 Adopted vs FY06 Adopted

By Department	FY06 Adopted	FY07 Adopted	Dollar Change	Percent Change
City Manager's Office	\$1,285,948	\$1,402,793	\$116,845	9.09%
Development Services Dept.	4,749,306	5,155,146	405,840	8.55%
Finance Department	1,068,801	1,153,029	84,228	7.88%
Fire and Life Safety Dept.	13,050,822	13,779,657	728,835	5.58%
Human Resources Dept.	1,040,232	1,069,428	29,196	2.81%
Information Technology Dept.	1,236,467	1,460,179	223,712	18.09%
Legal and Judicial Services	1,395,844	1,456,205	60,361	4.32%
Library Department	1,251,843	1,323,202	71,359	5.70%
Police Department	12,604,095	13,288,090	683,995	5.43%
Public Works Department	<u>28,985,569</u>	<u>29,118,336</u>	<u>132,767</u>	<u>0.46%</u>
Total Operating Budget	<u>\$66,668,927</u>	<u>\$69,206,065</u>	<u>\$2,537,138</u>	<u>3.81%</u>

Personal Services Budget, All Funds

The total FY07 Personal Services budget of \$39,407,796 is 15.01% of the City's total budget and 56.94% of the City's operating budget. As indicated in the following table, growth in personal services is 6.78% over the FY06 Adopted Budget.

Personal Services Portion of the Total City Operating Budget

Personal Services Budget	FY06 Adopted	FY07 Adopted	Percent Change
Personal Services	\$36,906,517	\$39,407,796	6.78%

The following table compares the City's total Personal Services Budget for the FY07 Adopted budget to the FY06 Adopted budget.

Personal Services Budget, All Funds: FY07 Adopted Versus FY06 Adopted

Personal Services Budget By Department	FY06 Adopted	FY07 Adopted	Dollar Change	Percent Change
City Manager's Office	\$703,093	\$740,488	\$37,395	5.32%
Development Services Dept.	2,554,137	2,784,086	229,949	9.00%
Finance Department	844,758	856,017	11,259	1.33%
Fire and Life Safety Dept.	10,383,366	11,515,127	1,131,761	10.90%
Human Resources Dept.	523,136	532,850	9,714	1.86%
Information Technology Dept.	914,600	898,236	(16,364)	-1.79%
Legal and Judicial Services	514,713	529,337	14,624	2.84%
Library Department	988,568	1,037,000	48,432	4.90%
Police Department	10,746,426	10,970,176	223,750	2.08%
Public Works Department	<u>8,733,720</u>	<u>9,544,479</u>	<u>810,759</u>	<u>9.28%</u>
Total Personal Services Budget	<u>\$36,906,517</u>	<u>\$39,407,796</u>	<u>\$2,501,279</u>	<u>6.78%</u>

Materials and Services Budget, All Funds

The total FY07 Materials and Services budget of \$28,207,564 is 10.74% of the City's total budget and 40.76% of the City's operating budget. As indicated in the following table, the FY07 materials and services budget is 0.38% more than the FY06 Adopted Budget.

Materials and Services Portion of the Total City Operating Budget

Materials and Services Budget	FY06 Adopted	FY07 Adopted	Percent Change
Materials and Services	\$28,101,216	\$28,207,564	0.38%

The table below compares the various City Departments' Materials and Services budget from the FY07 Adopted Budget to the FY06 Adopted Budget.

Materials and Services Budget, All Funds: FY07 Adopted Versus FY06 Adopted

Materials and Services Budget By Department	FY06 Adopted	FY07 Adopted	Dollar Change	Percent Change
City Manager's Office	\$582,855	\$662,305	\$79,450	13.63%
Development Services Dept.	2,192,683	2,371,060	178,377	8.14%
Finance Department	224,043	297,012	72,969	32.57%
Fire and Life Safety Dept.	2,289,359	2,214,230	(75,129)	-3.28%
Human Resources Dept.	512,396	536,578	24,182	4.72%
Information Technology Dept.	235,197	451,443	216,246	91.94%
Legal and Judicial Services	881,131	926,868	45,737	5.19%
Library Department	190,187	185,364	(4,823)	-2.54%
Police Department	1,745,669	2,017,914	272,245	15.60%
Public Works Department	<u>19,247,696</u>	<u>18,544,790</u>	<u>(702,906)</u>	<u>-3.65%</u>
Total Materials and Services Budget	<u>\$28,101,216</u>	<u>\$28,207,564</u>	<u>\$106,348</u>	<u>0.38%</u>

Capital Outlay Budget, All Funds

The FY07 Capital Outlay budget of \$1,590,705 is 0.61% of the City's total budget and 2.30% of the City's operating budget. The Adopted Capital Outlay budget for FY07 is 4.24% less than the FY06 Adopted Budget.

Capital Outlay Portion of the Total City Operating Budget

Capital Outlay Budget	FY06 Adopted	FY07 Adopted	Percent Change
Capital Outlay	\$1,661,194	\$1,590,705	-4.24%

Capital Outlay Budget, All Funds: FY07 Adopted Versus FY06 Adopted

Capital Outlay Budget By Department	FY06 Adopted	FY07 Adopted	Dollar Change	Percent Change
City Manager's Office	\$0	\$0	\$0	0.00%
Development Services Dept.	2,486	0	(2,486)	-100.00%
Finance Department	0	0	0	0.00%
Fire and Life Safety Dept.	378,097	50,300	(327,797)	-86.70%
Human Resources Dept.	4,700	0	(4,700)	-100.00%
Information Technology Dept.	86,670	110,500	23,830	27.50%
Legal and Judicial Services	0	0	0	0.00%
Library Department	73,088	100,838	27,750	37.97%
Police Department	112,000	300,000	188,000	167.86%
Public Works Department	<u>1,004,153</u>	<u>1,029,067</u>	<u>24,914</u>	<u>2.48%</u>
Total Capital Outlay Budget	<u>\$1,661,194</u>	<u>\$1,590,705</u>	<u>(\$70,489)</u>	<u>-4.24%</u>

Full Time Equivalent (FTE), All Funds

The number of full time equivalent (FTE) positions in the FY07 Adopted Budget (all funds) is 424.25 FTE. This represents a net increase of 11.55 FTE from the FY06 Adopted Budget, consisting of an additional 21.55 new FTE, and the elimination of 10.00 FTE. Costs associated with the newly added FTEs were offset by matching revenue sources, use of reserves, or a combination of the two. Changes in total FTE count are summarized as follows:

FTE	Description of Change
1.00	Development Services Department - Building Inspector 3
1.00	Development Services Department - Clerk 2
0.25	Development Services Department - Clerk 3
-1.00	Development Services Department - Housing Programs Assistant
1.00	Development Services Department - Management Analyst 2
0.75	Development Services Department - Planner 1
-1.00	Development Services Department - Planning Manager
1.00	Development Services Department - Planning Supervisor
-0.75	Development Services Department - Planning Technician
-0.20	Finance Department - Accounting Technician 1
1.00	Fire Department - Deputy Chief of Operations
1.00	Fire Department - EMS Accounting TechnicianProgram Specialist
0.50	Fire Department - Program Technician
1.00	Fire Department - Training Officer
-1.00	Human Resources Department - Administrative Secretary
1.00	Human Resources Department - Departmental Assistant
-1.00	Information Technology Department - Programmer Analyst 3
1.00	Information Technology Department - Resource Assistant (IT)
0.05	Legal and Judicial Services - Judge
-0.05	Legal and Judicial Services - Judge Pro-Tem
1.00	Police Department - Community Services Officer
1.00	Public Works - Business Application Technician

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FTE	Description of Change
-2.00	Public Works - Civil Engineer
1.00	Public Works - Civil Engineer, Supervising
1.00	Public Works - Construction Inspector 2
3.00	Public Works - Design and Construction Coordinator
2.00	Public Works - Engineer in Training
-1.00	Public Works - GIS Technician
-2.00	Public Works - Maintenance/Journey Technician
2.00	Public Works - Traffic Maintenance Technician Trainee
11.55	Net change in FTE from FY06 Adopted to FY07 Adopted

FTE by Department and Program, All Funds

The following table provides a comparison of FTE totals by department. The total FTE presented includes all budget processes (service level changes, budget reduction strategies, internal reallocation of FTE). For a more detailed review of the City's FTE, see the Operating Budget section and/or Financial Summaries and Statistics section of this budget document.

Total FTE, All Funds, By Department	FY06 Adopted	FY07 Adopted	Change
City Manager's Office	7.00	7.00	0.00
Development Services Department	33.00	35.25	2.25
Finance Department	11.50	11.30	-0.20
Fire and Life Safety Department	101.55	105.05	3.50
Human Resources Department	7.00	7.00	0.00
Information Technology Department	10.00	10.00	0.00
Legal and Judicial Services	7.55	7.55	0.00
Library Department	13.60	13.60	0.00
Police Department	110.00	110.00	0.00
Public Works Department	<u>111.50</u>	<u>117.50</u>	<u>6.00</u>
Total FTE All Departments	<u>412.70</u>	<u>424.25</u>	<u>11.55</u>

Fund Highlight: General Fund

The General Fund's total resources and requirements of \$34,450,058 is 13.12% of the City's total resources and requirements of \$262,556,764. The General Fund's operating budget of \$27,753,196 is 40.10% of the City's operating budget of \$69,206,065.

The total resources and requirements of the General Fund grew by \$2,495,850 or 7.81% for FY07. Overall, the General Fund operating budget grew by 7.10% or \$1,839,206. The following chart details the growth in the General Fund by expenditure category:

General Fund - FY07 Adopted versus FY06 Adopted

General Fund Budget	FY06 Adopted	FY07 Adopted	Dollar Change	Percent Change
Cash Carryover	\$6,474,378	\$7,028,558	\$554,180	8.56%
Current Revenues	<u>25,480,630</u>	<u>27,422,300</u>	<u>1,941,670</u>	<u>7.62%</u>
Total Resources	<u>\$31,955,008</u>	<u>\$34,450,858</u>	<u>\$2,495,850</u>	<u>7.81%</u>
Requirements, by Category				
Personal Services	\$21,411,854	\$22,559,588	\$1,147,734	5.36%
Materials and Services	4,419,292	4,929,170	509,878	11.54%
Capital Outlay	<u>82,844</u>	<u>264,438</u>	<u>181,594</u>	<u>219.20%</u>
Total Operating Expenditures	<u>\$25,913,990</u>	<u>\$27,753,196</u>	<u>\$1,839,206</u>	<u>7.10%</u>
Total Non-Departmental Expenditures	<u>\$6,041,018</u>	<u>\$6,697,662</u>	<u>\$656,644</u>	<u>10.87%</u>
Total Budget	<u>\$31,955,008</u>	<u>\$34,450,858</u>	<u>\$2,495,850</u>	<u>7.81%</u>

A fair presentation of the General Fund relies on the accuracy and integrity of both the revenue estimates and the expenditure estimates. When revenue streams are slowing and demands for services are growing, all resources and requirements in the General Fund need careful monitoring, since miscalculation in either sector can create a fiscal problem for the organization. The current General Fund proposal reflects the organization's combined effort to ensure that budget estimates are accurate and realistic in light of market conditions, and that revenue opportunities are maximized.

General Fund Departmental Operating Expenditure Trends

The information below summarizes the General Fund department operating expenditure trends for FY04 Actual through the FY07 Adopted Budget.

Operating Expenditures By Department	FY04 Actual	FY05 Actual	FY06 Adopted	FY07 Adopted
City Manager's Office	\$840,087	\$911,590	\$1,068,977	\$1,160,491
Development Services Dept.	1,975,406	1,302,195	1,458,010	1,525,463
Finance Department	955,767	717,810	776,983	815,051
Fire and Life Safety Dept.	6,828,571	7,178,598	7,421,320	8,345,487
Human Resources Dept.	420,805	351,306	412,039	411,075
Information Technology Dept.	1,028,224	1,081,163	1,161,467	1,256,219
Legal and Judicial Services	1,086,984	1,137,980	1,179,920	1,254,096
Library Department	1,149,658	1,175,806	1,192,554	1,259,006
Police Department	8,923,000	9,354,097	10,408,663	10,848,019
Public Works Department	<u>769,223</u>	<u>753,991</u>	<u>834,057</u>	<u>878,289</u>
Total Departmental Budget	<u>\$23,977,725</u>	<u>\$23,964,536</u>	<u>\$25,913,990</u>	<u>\$27,753,196</u>

General Fund Personal Services

General Fund Personal Services make up 58.02% of the total City Personal Services budget. Within the General Fund, Personal Services make up 82.63% of the General Fund departmental operating budget. Given that personal services are the predominant expenditure category, a detailed review of these costs follow:

General Fund Personal Services Portion of the Total General Fund Operating Budget

Category	FY06 Adopted	FY07 Adopted	Dollar Change	Percent Change
Personal Services	\$21,411,854	\$22,559,588	\$1,147,734	5.36%

General Fund Personal Services by Department

Category	FY06 Adopted	FY07 Adopted	Dollar Change	Percent Change
City Manager's Office	\$617,006	\$672,880	\$55,874	9.06%
Development Services Dept.	1,218,898	1,308,488	89,590	7.35%
Finance Department	639,990	653,429	13,439	2.10%
Fire and Life Safety Dept.	6,574,745	7,385,075	810,330	12.32%
Human Resources Dept.	282,612	288,250	5,638	1.99%
Information Technology Dept.	914,600	898,236	(16,364)	-1.79%
Legal and Judicial Services	390,336	413,988	23,652	6.06%
Library Department	940,785	987,314	46,529	4.95%
Police Department	9,196,579	9,299,118	102,539	1.11%
Public Works Department	<u>636,304</u>	<u>652,810</u>	<u>16,506</u>	<u>2.59%</u>
Total Personal Services	<u>\$21,411,854</u>	<u>\$22,559,588</u>	<u>\$1,147,733</u>	<u>5.36%</u>

General Fund – Personal Services by Employee Group

A comparison of the FY07 total estimated personal services budget by bargaining unit is listed in the following two tables.

General Fund FY07 Personal Services Costs by Bargaining Unit (estimated)

Bargaining Unit	FY07 Adopted	Percent of Total
A.F.S.C.M.E. (Association of Federal, State, County Municipal Employees)	\$466,377	2.07%
I.A.F.F. (International Association of Fire Fighters)	6,161,045	27.31%
O.P.E.U. (Oregon Public Employees Union)	2,761,449	12.24%
S.P.A. (Springfield Police Association)	7,339,893	32.54%
Non-Union*	<u>5,830,825</u>	<u>25.85%</u>
Total All Units	<u>\$22,559,588</u>	<u>100.00%</u>

**General Fund Personal Services Costs by Employee Unit (estimated)
FY06 to FY07 Comparison**

Bargaining Unit	FY06 Adopted	FY07 Adopted	Dollar Change	Percent Change
Association of Federal, State, County Municipal Employees (AFSCME)	\$449,729	\$466,377	\$16,648	3.70%
International Association of Fire Fighters (I.A.F.F.)	5,560,969	6,161,045	600,076	10.79%
Oregon Public Employees Union (O.P.E.U.)	2,616,948	2,761,449	144,501	5.52%
Springfield Police Association (S.P.A.)	7,229,689	7,339,893	110,204	1.52%
Non-Union*	<u>5,554,519</u>	<u>5,830,825</u>	<u>276,306</u>	<u>4.97%</u>
Total All Units	<u>\$21,411,854</u>	<u>\$22,559,588</u>	<u>\$1,147,734</u>	<u>5.36%</u>

* Non Union includes City Manager, Assistant City Manager, Department Executive Directors, management/supervisory employees and confidential employees.

Comprehensive Review of the Overall General Fund Budget Changes

A comparison of the overall change in the General Fund Departmental operating budget, including FTE count, is as follows:

Category	FY06 Adopted	FY07 Adopted	Dollar Change	Percent Change
FTE	221.06	223.96	2.90	1.31%
Personal Services	\$21,411,854	\$22,559,588	\$1,147,734	5.36%
Materials and Services	4,419,292	4,929,170	509,878	11.54%
Capital Outlay	<u>82,844</u>	<u>264,438</u>	<u>181,594</u>	<u>219.20%</u>
Departmental Operating Budget	<u>\$25,913,990</u>	<u>\$27,753,196</u>	<u>\$1,839,206</u>	<u>7.10%</u>

The budgetary processes that contributed to the overall change of \$1,839,206 are as follows:

Net increase in current services for costs eligible for growth	\$2,007,981
Approved service level increases	\$219,662
Approved service level reductions	(\$388,437)
Total Overall Changes to the General Fund	\$1,839,206

FY07 General Fund Budget Balancing Strategy: Operating Reductions and Changes

In making the service level reductions, the City Management and Executive Team met through a series of meetings and developed a series of adjustments to the FY07 projected operating expenditure requirements of the City. As noted above the City Council adopted \$1,839,206, in General Fund additions. The following table reflects details by department.

General Fund Balancing Strategy: Additions/Reductions by Department

Department	FTE Changes	FY07 Adopted Changes	
		Dollars	Percentage
City Manager's Office	-	\$91,514	8.56%
Development Services Department	1.34	67,453	4.63%
Finance Department	(0.07)	38,068	4.90%
Fire and Life Safety Department	2.25	924,167	12.45%
Human Resources Department	-	(964)	-0.23%
Information Technology Department	-	94,752	8.16%
Legal and Judicial Services	-	74,176	6.29%
Library Department	-	66,452	5.57%
Police Department	(0.50)	439,356	4.22%
Public Works Department	(0.12)	44,232	5.30%
Total Changes	2.90	\$ 1,839,206	7.10%

The total change of \$1,839,206 is further detailed below by department. This table combines *all* General Fund changes making up the overall increase in General Fund departmental operating budget.

FY07 General Fund Operating Budget: All Changes Made by Department

Department	Personal Services	Materials and Services	Capital Outlay	Total Change
City Manager's Office	\$55,874	\$35,640	\$0	\$91,514
Development Services Dept.	89,590	(19,651)	(2,486)	67,453
Finance Department	13,439	24,629	0	38,068
Fire and Life Safety Dept.	810,330	113,837	0	924,167
Human Resources Dept.	5,638	(6,602)	0	(964)
Information Technology Dept.	(16,364)	114,786	(3,670)	94,752
Legal and Judicial Services	23,652	50,524	0	74,176
Library Department	46,530	(7,828)	27,750	66,452
Police Department	102,539	176,817	160,000	439,356
Public Works Department	16,506	27,726	0	44,232
Total Change	\$1,147,734	\$509,878	\$181,594	\$1,839,206

General Fund Revenue History by Major Source of Revenue

General Fund Revenue – Major Sources: FY04 through FY07

Resources	FY04 Actual	FY05 Actual	FY06 Adopted	FY07 Adopted
Total Taxes *	\$12,755,305	\$13,009,515	\$13,206,100	\$14,404,129
Total Licenses and Permits	3,391,703	2,603,624	2,705,563	3,196,725
Total Intergovernmental	3,209,941	3,416,977	3,423,543	3,471,970
Total Charges for Service	1,621,393	2,454,122	2,318,288	1,948,154
Total Fines and Forfeitures	804,953	975,891	892,136	1,003,652
Total Use of Money and Property	178,596	181,100	256,989	307,525
Total Miscellaneous Receipts	150,690	87,043	45,000	38,000
Total Other Financing Sources				
Total Indirect Charges	1,393,221	1,966,545	1,621,030	1,921,817
Total Interfund Transfers	<u>1,550,577</u>	<u>1,071,098</u>	<u>1,011,981</u>	<u>1,130,328</u>
Total Current Revenues	\$25,056,379	\$25,765,916	\$25,480,630	\$27,422,300
Total Cash Carryover	<u>\$4,890,612</u>	<u>\$5,960,703</u>	<u>\$6,474,378</u>	<u>\$7,028,558</u>
Total Resources	<u>\$29,946,991</u>	<u>\$31,726,619</u>	<u>\$31,955,008</u>	<u>\$34,450,858</u>

(*) For additional detail information regarding tax revenues, see "FY07 Assessed Valuation: Levy and Tax Information" in the Financial Summaries and Statistics section of this budget document.

A summary of the primary funding sources, listed in percentage ranking order, for the General Fund *current* revenues (\$27,422,300) is as follows:

Source	Percentage of Current Revenues
Taxes	52.53%
Intergovernmental	12.66%
Licenses, Permits and Fees	11.66%
Other Financing Sources	11.13%
Charges for Service	7.10%
Fines and Forfeitures	3.66%
Use of Money and Property	1.12%
Miscellaneous Receipts	0.14%

FY07 Performance: Current Revenues Versus Current Expenditures

FY07 represents the fifth year of the General Fund multi-year financial plan with the goal of stabilizing the General Fund budget; and, to ensure that current operating revenues equal or exceed current operating expenditures (operating expenditures excludes non departmental – non operating costs). This goal is important to the fund's overall health. Any shortage of current revenues over current expenditures means a decline in the fund's reserves.

The FY07 performance is as follows:

Current Revenues	\$27,422,300
Current Expenditures	<u>\$27,793,446</u>
Revenues over (under) Operating Costs	<u>(\$371,146)</u>

As indicated in the following table the General Fund total resources consisting of cash carryover and current revenues increased by 7.81% over the FY06 Adopted Budget.

General Fund, Total Resources

Resources	FY06 Adopted	FY07 Adopted	Dollar Change	Percent Change
Cash Carryover	\$6,474,378	\$7,028,558	\$554,180	8.56%
Current Revenues	<u>\$25,480,630</u>	<u>\$27,422,300</u>	<u>\$1,941,670</u>	<u>7.62%</u>
Total Resources	<u>\$31,955,008</u>	<u>\$34,450,858</u>	<u>\$2,495,850</u>	<u>7.81%</u>

Use of General Fund Revenues

Current revenues to the General Fund support the following services:

- ◆ City Council
- ◆ City Administration and Legal services
- ◆ Municipal Court and Judicial services
- ◆ Basic Police services
- ◆ Fire First Response, Suppression and Fire Marshal services
- ◆ Land Use Planning and Development services
- ◆ Building and Structure Maintenance services
- ◆ Finance, Information Technology, and Human Resource services

Several strategies were put into place regarding General Fund revenues. Council directed staff to develop new revenues, as appropriate, and to maximize cost recovery on existing revenues. Where possible and logical, fees have been increased. Several new fees have been introduced for FY07.

Changes to Existing General Fund Revenues

Material Declines in Revenue. *Material decreases* in General Fund revenues were made to reflect actual market conditions, based on staff analysis of revenue sources. Adjustments were as follows:

- ◆ AT & T/Comcast Franchise Fee
The FY07 budget estimates a reduction of \$31,000 in this revenue.
- ◆ EWEB In-Lieu-of-Tax
The FY07 budget forecasts a reduction of \$56,000 in this revenue.
- ◆ DARE District 19 Support
The FY07 revenue budget shows the discontinuance of District 19's support for the DARE program, totalling a \$53,000 reduction in General Fund revenue.
- ◆ Other Material Decreases
There were several decreases in Internal Charges, as several of these charges have now been combined into the Indirect Charge, which showed a corresponding increase. The total reduction across all Internal Charges was \$347,577.

Material Increases in Revenue. *Material increases* in General Fund revenues due to anticipated activity or pending fee/rate adjustments are as follows:

- ◆ Current Taxes An increase of \$1,198,029 from the FY06 Adopted Budget.
- ◆ Planning Fees FY07 represents an increase of \$225,000 increase from FY06, due to the increase in fee structure and continued robust planning activity in Springfield.
- ◆ State Revenue Sharing\Liquor and Cigarette Apportionment An increase of \$113,401.
- ◆ Northwest Natural Gas An increase of \$44,000.
- ◆ EWEB In Lieu of Tax The FY07 revenue represents a \$103,876 increase over FY06 Adopted revenue
- ◆ Municipal Court Revenues An increase of \$86,516 due to increased collection efforts.
- ◆ Indirect Charges and Interfund Transfers An increase of \$419,134 as several Internal Charges have now been combined into the Indirect Charge.
- ◆ New Fees for Service
 - ◆ Technology Fee FY07 estimates new revenue of \$111,740 from this source.
 - ◆ Fire Marshal Fees FY07 estimates new revenue of \$120,000 from these four new fees.

Debt Fund Highlights

The City of Springfield has two debt service funds: the **Bancroft Redemption Fund** and the **Bond Sinking Fund**. These two funds are used to account for the payment of interest and principal on the City's debt.

Bancroft Redemption Fund. The Bancroft Redemption Fund was created to account for bonds issued to pay for local public improvements in developing areas of the City. Revenue to pay the debt comes from property owner assessment payments supplemented by a property tax levy. The last property tax levy for the bonded debt was in FY04 and the last bonds were called in FY96. Currently the fund is collecting assessment payments, delinquent tax revenues, installment payments on foreclosed properties that the city sold and the costs related to these activities.

Bond Sinking Fund. In July 2005, the city issued \$12,425,000 in general obligation bonds with an average interest rate of 3.62%. The purpose of this issue was to defease the remaining bonds from the Series 1996A issue and to fund the first \$4 million of an authorized \$28 million in general obligation debt to fund the construction of a Justice Center. Revenue to pay the debt comes from a property tax levy. A six-year summary of the tax levy is shown on the following page.

The Bond Sinking Fund also includes an Oregon State Public Works (OSPW) loan. It is payable in annual installments of \$81,684 including interest at 5.8% due in 2015. Revenue to pay the debt service on this loan comes from system development charges.

Bond Sinking Fund	Tax Levy
Levy Required for General Obligation Bonds	\$1,193,105
Estimated Tax Rate (Levy/AV) - 0.3805	
Less Allowances for Discounts, Delinquencies	(\$71,586)
Total Available Bond Sinking Fund Tax Revenue for Appropriation	\$1,121,519

Fiscal Year	Tax Levy
2006	\$1,193,105
2005	\$1,034,681
2004	\$1,115,008
2003	\$1,052,129
2002	\$1,072,914
2001	\$1,000,195
2000	\$1,627,295

City of Springfield Revenue and Operating Guidelines

A comprehensive list of City financial policies is provided in the Financial Summaries and Statistical Tables section of this document. In preparing the City's annual budget, established City financial policies, procedures and guidelines provide the fiscal foundation for various strategies and projections throughout all City funds. Specific guidelines driving two key components of the budget – revenues and operating costs – are repeated here.

Revenue Budget and Financial Practices

Revenues, or Resources, are a critical player in maintaining a fund's overall health. In preparing revenue forecasts for City funds, fund managers review revenue policies and specific fund directives in preparing the projected revenue budget for a given fund. The accuracy of a revenue forecast will significantly influence the fund's ability to continue to deliver necessary services and the importance of an accurate revenue projection is considerable. Below are key policies that support revenue projections:

Policies and Guidelines:

- ◆ The City will work to decrease dependence on property taxes and to diversify the revenue base.
- ◆ The City will estimate its annual revenues by an objective, analytical process. Because most revenues are sensitive to conditions outside the City's control, estimates will be conservative.
- ◆ The City will charge fees to the direct beneficiaries of City services that recover some or all of the full costs of providing that service. The City will work to recover at least 50% of the cost of direct services and, in some cases, 100% cost recovery.
- ◆ The City will work aggressively to collect all delinquent accounts receivable. When necessary, collection procedures will include termination of service, submission to collection agencies, foreclosure, and other available legal remedies.
- ◆ The City will establish charges for enterprise funds that fully support the total cost of the enterprise.
- ◆ The City will apply one-time or short term revenues to short term expenditures, to the greatest extent possible.

Operating Budget and Financial Practices

Specific guidelines that direct fund forecasts of operating costs are:

- ◆ The City budget will support City Council goals and priorities and the long range needs of the community.
- ◆ The City will update its long range financial projections each year. Projections will include estimated revenues and expenditures for the next five years, including the estimated operating costs of capital improvements that are included in the capital budget.
- ◆ The City will set policies for working capital reserves, current service delivery growth, and other major financial issues each year prior to budget preparation.
- ◆ The City will manage its funds as independent entities in accordance with applicable statutes and with generally accepted accounting principles. One fund will not usually subsidize another fund on an ongoing basis.

- ◆ The City will maintain adequate cash reserves for both contingencies and working capital. Each fund will maintain adequate cash reserves, borrow internally from another City fund, or as a last resort, borrow externally to provide for cash flow and contingency requirements.
- ◆ The City will not rely on federal or state grants to provide funding for basic City operations or for debt service requirements.
- ◆ The City will provide adequate funding for long term liabilities, including employee retirement system contributions, debt service, and casualty claims.

Total City Budget – Financial and FTE Information

The following table is a summary of the major cost categories in the City’s FY07 Adopted Budget.

Expenditures by Category	FY04 Actual	FY05 Actual	FY06 Adopted	FY07 Adopted
Personal Services	\$31,020,614	\$33,425,687	\$36,906,517	\$39,407,796
Materials and Services	20,876,385	22,440,585	28,101,216	28,207,564
Capital Outlay	2,290,817	3,058,283	1,661,194	1,590,705
Capital Projects	13,016,497	10,566,760	82,475,691	105,617,144
Non Departmental	<u>14,066,109</u>	<u>21,951,359</u>	<u>92,635,593</u>	<u>87,733,555</u>
Total Budget	<u>\$81,270,422</u>	<u>\$91,442,674</u>	<u>\$241,780,211</u>	<u>\$262,556,764</u>
Total FTE	<u>398.80</u>	<u>411.75</u>	<u>412.70</u>	<u>424.25</u>

The following pages provide information on a summary level, both historical and current for the FY07 Adopted Budget, including FTE comparisons. (See Financial Summaries and Statistical Tables section for more detail.)