

FINANCE

Nathan Bell, Finance Director

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Department Overview

The Finance Department provides professional oversight and consultation to City programs and services regarding financial, accounting, and budgetary practices. The Department's focus is to ensure compliance with all relevant financial and budgetary regulations, including Oregon Budget Law and State statutes governing financial information.

In addition to financial services, the operations of the Municipal Court are under the authority of the Finance Director. Municipal Court strives to maintain public confidence in the ability of the legal judicial system to uphold the rule of law, fairly and impartially resolve legal contests in a timely manner, and to compel compliance with the laws that protect the safety and quality of life in the community.

	FY22 Actuals	FY23 Actuals	FY24 Amended	FY25 Proposed
5 PERSONNEL SERVICES	2,239,521	2,290,256	2,662,434	2,699,024
6 MATERIALS & SERVICES	1,167,708	3,594,543	2,505,668	1,903,425
Grand Total	\$ 3,407,229	\$ 5,884,799	\$ 5,168,102	\$ 4,602,449

*5 & 6 indicated in table above are the numeric categories used in the general ledger to represent the different expense types.

**Changes to M&S for FY24 & FY25 due to America Rescue Plan Act funds. These do not represent new dollars.

Budget Summary – FY2025

Staffing

The Finance Department is made up of 19.14 FTE. No changes are proposed to staffing in the FY25 budget.

The Finance Department is split into two divisions, Municipal Court with 9.14 FTE and the Finance Division with 10 FTE.

Department Funding

The resources necessary to support the department are either tax supported (subsidized) or internal service charges levied against the City's enterprise and special revenue funds for services provided. The exception to this is the revenue generated through the Municipal Court and resulting from the cooperative effort of our Police Department, the City's Prosecutor's Office, and the Municipal Court. Additionally, the embedded analyst position is funded directly by the Street, Sewer, and Drainage Funds and an accountant position is funded directly by the Regional Sewer Fund.

Service Level Changes

There are no service level changes proposed in the FY25 Finance Department budget.

Accomplishments – FY2024

- **Certificate of Achievement for Excellence in Financial Reporting** – The Government Finance Officers Association (GFOA) awarded the City the Certificate of Achievement for Excellence in

Financial Reporting for its FY22 Comprehensive Annual Financial Report. This is the forty-second consecutive year that the City has achieved this prestigious award.

- **Distinguished Budget Presentation Award** – The Government Finance Officers Association (GFOA) awarded the City the Distinguished Budget Presentation Award. This is the second consecutive year that the City has achieved this prestigious award. Additionally, the City’s budget document received a special recognition for performance measures.
- **BOARD Budget System Upgrade** – In partnership with the IT Department, the Finance Department completed the upgrade of the BOARD budget system. The upgrade brings new and enhanced functionality that provides a more streamlined and efficient budget preparation process.
- **Court Security/Safety** – With funding from the American Rescue Plan Act of 2021, the City made security/safety upgrades in both courtrooms as well as the public counter. These modifications were in support of Council’s goal of providing a safe environment for court operations.
- **Treatment Court** – The Springfield Municipal Court successfully implemented a functional treatment court pilot program. The goal is to reduce substance abuse, reduce recidivism, and encourage the rehabilitation of participants using community-based treatment.

Initiatives – FY2025

- **Long-Term Budget Strategies** – In FY24, the Finance Department, in partnership with the City Manager’s Office, engaged with the Portland State University Center for Public Service to develop strategies to address the structural imbalance in the City’s General Fund. Staff will be bringing the results of that study to Council for a conversation on strategies to address the long-term fiscal health of the City.
- **Treatment Court** – The Springfield Municipal Court will continue to focus on making this pilot program successful. We are actively engaging with high-risk, high-need offenders in the community who have a substance abuse or a co-occurring disorder. Individuals cannot complete the program until they are gainfully employed, have given back to their community, completed treatment, have documented clean time, and met their education goals.

Three Year Considerations – FY2026-FY2028

- **Long-term Fiscal Health** – The long-term fiscal health of the City is the Finance Department’s top priority. We continue to have a structural imbalance in key funds such as the General Fund, Street Fund, and Ambulance Fund. This is an issue that will be on-going. We have initiated a Budget Strategies Project as described in the Initiatives section above that will identify strategies to bring General Fund revenues in line with service costs.
- **Mental Health Impact on the Courts** – Still a major consideration in upcoming years, Individuals who are caught up in the justice system and struggling with mental illness generally require more time and assistance, which results in greater costs to the City. In this time of limited resources, the Court needs to get creative to prevent individuals from being left without options and cycling through the system repeatedly. The Court is seeking more evaluation providers, is

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currently working closely with Lane County to help develop the Crisis Stabilization Center, and is working with Lane County Circuit Court to more closely monitor Fitness to Proceed cases.

- **Legislation Impacting Court Operations** – There is a continuing shift in the criminal justice system away from monetary penalties and more focus on providing substance abuse treatment, mental health resources, and community restoration options. Changes may increase operational costs while reducing the traditional revenues courts have previously seen. In the upcoming years, the Court will be monitoring and adapting to these changes.

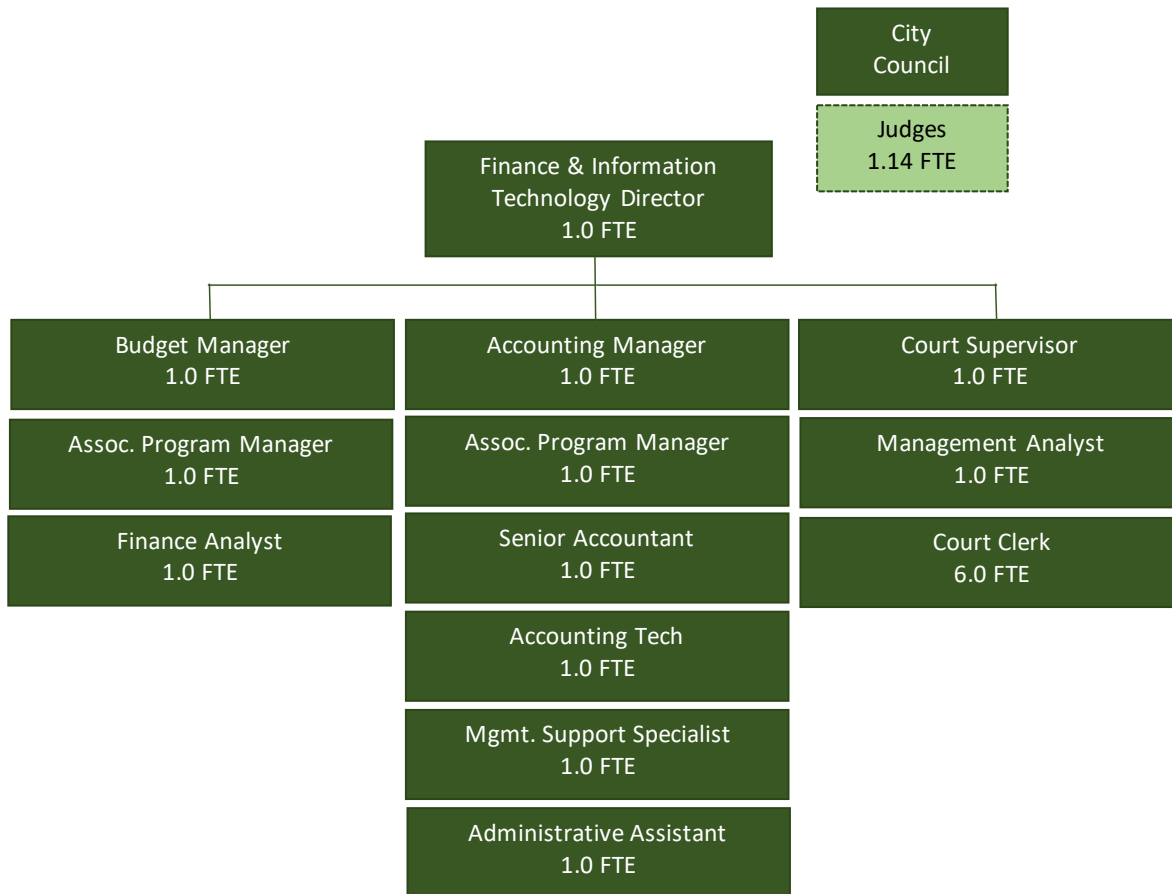
Financial Summary by Fund

	FY22 Actuals	FY23 Actuals	FY24 Amended	FY25 Proposed
100 General Fund	2,356,341	2,425,460	2,723,099	2,801,586
201 Street Fund	43,127	58,853	70,456	75,128
204 Special Revenue Fund	-	438,483	1,014,428	315,292
210 Community Development Fund	23,506	24,579	27,516	33,367
236 Police Local Option Levy Fund	569,255	542,648	754,400	765,675
611 Sanitary Sewer Fund	44,273	54,130	62,704	66,733
612 Regional Wastewater Fund	174,939	164,174	181,874	193,181
617 Storm Drainage Fund	44,273	54,131	62,717	66,733
629 Regional Fiber Consortium Fund	114,623	80,760	224,686	236,060
707 Insurance Fund	-	2,000,000	-	-
719 SDC Administration Fund	36,891	41,581	46,223	48,693
Grand Total	\$ 3,407,229	\$ 5,884,799	\$ 5,168,102	\$ 4,602,449

Financial Summary by Program

	FY22 Actuals	FY23 Actuals	FY24 Amended	FY25 Proposed
1012 City Prosecutor	140	-	-	-
1029 Licensing and Franchising	1,726	-	-	-
1032 Building Field Inspections	286	-	-	-
1044 Stormwater Fiscal Management and Customer Services	25,009	17,505	-	-
1045 Stormwater Regulatory Administration	-	-	18,735	19,959
1056 Regional Wastewater Administration	174,804	164,095	181,874	193,181
1059 Wastewater Fiscal Management and Customer Services	25,009	17,505	18,732	19,959
1200 Municipal Court Services	1,049,908	1,659,008	2,103,817	2,145,823
1202 Adult Treatment Court	-	-	184,542	287,000
7000 Department Administration	2,305	2,652,747	797,674	275,930
7030 Accounting and Audit division	262,263	750,546	912,163	918,551
7031 Annual Audit - program folded to 7030	475,183	77	-	-
7032 Budget and Procurement	492,942	465,131	725,879	505,986
7033 Procurement and Contracts	40,368	-	-	-
7034 Treasury Management	27,813	82	-	-
7035 Municipal Court Administration	215,486	392	-	-
7036 Case Management	293,864	76,786	-	-
7037 Court Accounts Receivables	106,442	91	-	-
7038 General Services & Customer Support	99,059	76	-	-
7150 Fiber Consortium	114,623	80,760	224,686	236,060
Grand Total	\$ 3,407,229	\$ 5,884,799	\$ 5,168,102	\$ 4,602,449

Organizational Structure



Note: Municipal Court Judges report to the City Council and do not appear on any departmental organization chart, although the positions are funded through Finance.

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Summary of Full-Time Equivalent by Position

	FY22	FY23	FY24	FY25
	FTE	FTE	FTE	FTE
Accountant	1.00	1.00	1.00	1.00
Accounting Manager	1.00	1.00	1.00	1.00
Accounting Technician	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Budget & Procurement Mgr	1.00	1.00	1.00	1.00
Court Clerk	5.00	5.00	5.00	5.00
Court Clerk, Senior	1.00	1.00	1.00	1.00
Court Supervisor	1.00	1.00	1.00	1.00
DPW Budget Manager	1.00	1.00	1.00	1.00
Finance Analyst I	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00
Judge	0.70	0.80	0.80	0.80
Judge Pro-Tem	0.34	0.34	0.34	0.34
Management Analyst	1.00	1.00	1.00	1.00
Management Support Specialist	1.00	1.00	1.00	1.00
MWMC Accountant	1.00	1.00	1.00	1.00
Grand Total	19.04	19.14	19.14	19.14

Summary of Full-Time Equivalent by Fund

	FY22	FY23	FY24	FY25
	FTE	FTE	FTE	FTE
100 General Fund	14.39	14.49	14.49	14.49
201 Street Fund	0.40	0.40	0.40	0.40
210 Community Development Fund	0.22	0.22	0.22	0.22
236 Police Local Option Levy Fund	2.23	2.23	2.23	2.23
611 Sanitary Sewer Fund	0.35	0.35	0.35	0.35
612 Regional Wastewater Fund	0.88	0.88	0.88	0.88
617 Storm Drainage Fund	0.35	0.35	0.35	0.35
719 SDC Administration Fund	0.23	0.23	0.23	0.23
Grand Total	19.04	19.14	19.14	19.14

Summary of Full-Time Equivalent by Program

	FY22	FY23	FY24	FY25
	FTE	FTE	FTE	FTE
1044 Stormwater Fiscal Management and Customer Services	0.10	0.10	-	-
1045 Stormwater Regulatory Administration	-	-	0.10	0.10
1056 Regional Wastewater Administration	0.88	0.88	0.88	0.88
1059 Wastewater Fiscal Management and Customer Services	0.10	0.10	0.10	0.10
1200 Municipal Court Services	7.63	9.14	9.14	9.14
7000 Department Administration	-	1.00	1.00	1.00
7030 Accounting and Audit division	1.95	5.27	5.27	5.27
7031 Annual Audit - program folded to 7030	2.77	-	-	-
7032 Budget and Procurement	3.37	2.65	2.65	2.65
7033 Procurement and Contracts	0.67	-	-	-
7034 Treasury Management	0.12	-	-	-
7035 Municipal Court Administration	1.46	-	-	-
Grand Total	19.04	19.14	19.14	19.14

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Performance Measures

Measure	FY24 Target	FY24 Est. Actual	FY25 Target
1.) Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting.	Target to receive the award.	The City expects to receive the award.	Target to receive the award.
Why this measure is important: Provide assurance of regulatory and policy compliance to minimize and mitigate risk.			
2.) Receive unmodified opinion on the City annual audit	Target to receive an unmodified opinion.	The City expects to receive an unmodified opinion.	Target to receive an unmodified opinion.
Why this measure is important: Provide assurance of regulatory and policy compliance to minimize and mitigate risk.			
3.) Receive the GFOA Distinguished Budget Presentation Award	Target to receive the award for the FY24 Budget.	Award received for the FY24 Budget.	Target to receive the award for the FY25 Budget.
Why this measure is important: Provide assurance of a that the City's budget document meets the requirements of a policy document, financial plan, operation guide, and communications tool.			