

EUGENE CITY COUNCIL AGENDA ITEM SUMMARY



Public Hearing and Action: A Resolution Adopting the Budget, Making Appropriations, Determining, Levying and Categorizing the Annual Ad Valorem Property Tax Levy for the City of Eugene for the Fiscal Year Beginning July 1, 2014 and Ending June 30, 2015; a Resolution Electing to Receive State Revenue Sharing Funds Pursuant to Section 221.770 of Oregon Revised Statutes; and a Resolution Certifying that the City of Eugene Provides the Municipal Services Required by Oregon Revised Statutes Section 221.760 in Order to Receive State Shared Revenues

Meeting Date: June 9, 2014
Department: Central Services
www.eugene-or.gov

Agenda Item Number: 5
Staff Contact: Vicki Silvers
Contact Telephone Number: (541) 682-5082

ISSUE STATEMENT

This meeting is to conduct a public hearing and take action to adopt the fiscal year 2014-2015 (FY15) budget for the City of Eugene. Oregon Local Budget Law requires the City to conduct a public hearing to receive testimony on the FY15 City of Eugene budget as approved by the Budget Committee and on the proposed uses of the State Revenue Sharing funds. Resolutions electing to receive State Revenue Sharing funds and certifying that the City of Eugene provides municipal services required for receipt of state-shared revenues are also required in order to continue receiving those funds under ORS 221.760 and 221.770. Finally, ORS 294.456 requires the City Council to pass a resolution adopting the budget, making appropriations, determining, levying and categorizing the ad valorem property taxes for the next fiscal year.

BACKGROUND

Council Action History

The City Council has consistently met the provision of the Oregon Local Budget Law which requires that a jurisdiction adopts an annual budget by June 30 of each year. If a jurisdiction elects to receive State Revenue Sharing funds, it also must hold a public hearing on the proposed uses of the funds and adopt resolutions or ordinances electing to receive the funds and certifying that the City provides qualifying municipal services.

Financial and Resource Considerations

Financial and resource considerations are detailed in the FY15 Proposed Budget document and in the Budget Committee meeting materials, which are available at www.eugene-or.gov/budgetcommittee. A summary of the Budget Committee changes to the FY15 Proposed Budget is provided in Attachment A.

FY14 Proposed Budget and Budget Committee Changes

The City of Eugene FY15 Proposed Budget was presented to the Budget Committee for its consideration on May 1, 2014. Concurrently with the Budget Committee’s review of the Proposed Budget document, the FY15 Proposed Budget was published on the City web site and made available in hard copy format for public review.

The City of Eugene FY15 Proposed Budget was based on balancing ongoing revenues and expenditures in the City's General Fund. In order to bring expenditures in line with General Fund revenues, \$1.9 million in service reductions were identified. The proposed service reductions included the following:

<u>Service</u>	<u>Amount</u>
Downtown Library Reduction in Hours	\$ 344,000
Community Events Transfer to Cultural Services Fund	50,000
Recreation Services Fee Increase and Service Reductions	200,000
Transfer Stormwater Services to Stormwater Fund	605,000
Central Services Travel, Memberships & Miscellaneous	95,000
Equity, Human Rights, Neighborhoods & Sustainability	350,000
Parks Maintenance	300,000
TOTAL	\$ 1,944,000

The City of Eugene Budget Committee held 13 meetings to explore and discuss strategies for the FY15 Budget. Additionally, there were several opportunities for public input including five community workshops at each of the Eugene High Schools and a Public Hearing on the City Manager’s FY15 Proposed Budget.

The Budget Committee’s final recommendation, approved on May 1, 2014, is as follows:

“Move that the Budget Committee recommend to the Eugene City Council the FY15 Budget for the City of Eugene that consists of the City Manager's Proposed FY15 Budget, including the property tax levies and/or rates contained therein, amended to reflect appropriations for prior year encumbrances and prior year capital projects”.

Attachment A reconciles the FY15 Proposed Budget to the FY15 Budget Committee recommended budget. The Budget Committee recommendation included appropriations for prior fiscal year encumbrances and estimated unexpended capital project funds in the FY15 budget. Encumbrance carryover is for contracts that were entered into but not expended in FY14. Capital project carryover is for capital appropriations that are estimated to remain unexpended at the end of FY14. Attachment A provides the information on encumbrance and capital project carryover by fund.

State Revenue Sharing

The FY15 estimated revenues from State Revenue Sharing are \$1,627,378. The proposed use of these funds is to support General Fund services.

Timing

Under the Oregon Local Budget Law, the FY15 City of Eugene budget must be adopted by June 30, 2014, and a copy of the adopting resolution must be filed with the Lane County Assessor by July 15, 2014. Additionally, the City must elect to receive State Revenue Sharing funds and file a copy of the corresponding resolution with the State of Oregon Department of Administrative Services by July 31, 2014.

Other Background Information

The FY15 Proposed Budget document, Budget Committee meeting materials, and Budget Committee FY15 budget motions are available on the City's website at www.eugene-or.gov/budget.

RELATED CITY POLICIES

The FY15 budget was prepared following guidelines established in the Financial Management Goals and Policies.

COUNCIL OPTIONS

After the public hearing on the FY15 budget as recommended by the Budget Committee has been held, the City Council may make changes to the FY15 budget. City Council may reduce budgeted appropriations in any fund by any amount, as long as resources and requirements remain in balance. No additional process steps are required when appropriations are reduced by the City Council.

Budgeted appropriations may also be increased by the City Council. If the total appropriation increase in any of the reporting funds is less than \$5,000 or 10% of the fund's appropriations as recommended by the Budget Committee, whichever is greater, then no additional process steps are required. However, if the appropriations in any fund are increased by more than those limits, the City Council must publish a revised budget notice and hold another public hearing before the adjusted budget can be adopted. Due to the timing requirements associated with the budget notice publication, the last option would effectively preclude the adoption of the FY15 budget by June 30, 2014.

If the City Council decides to amend the FY15 budget resolutions, the motion must contain specific appropriation line(s) being altered in the resolution, and each motion must be self-balancing, meaning that a resource and a requirement must exactly offset each other.

CITY MANAGER'S RECOMMENDATION

The City Manager recommends passage of the two state revenue sharing resolutions and the resolution adopting the Budget Committee's recommended budget for the City of Eugene.

SUGGESTED MOTIONS

- Move to approve the attached resolution electing to receive state revenue sharing funds pursuant to Section 221.770 of Oregon Revised Statutes.
- Move to approve the attached resolution certifying that the City of Eugene provides the municipal services required by Oregon Revised Statutes Section 221.760.
- Move to approve the attached resolution adopting the budget, making appropriations, determining, levying and categorizing the annual ad valorem property tax levy for the City of Eugene for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

ATTACHMENTS

- A. Summary of Changes to the FY15 Proposed Budget
- B. Resolution Electing to Receive State Revenue Sharing
- C. Resolution Certifying Municipal Services Provided
- D. Resolution Adopting the FY15 City of Eugene Budget
 - Exhibit A - Fund Schedules
 - Exhibit B - Fund Names

FOR MORE INFORMATION

Staff Contact: Vicki Silvers
Telephone: (541) 682-5082
Staff E-Mail: Vicki.J.Silvers@ci.eugene.or.us

OR

Staff Contact: Michael Allen
Telephone: (541) 682-5512
Staff E-Mail: Michael.L.Allen@ci.eugene.or.us

Summary of Changes to the City of Eugene FY15 Proposed Budget

Fund / Department	FY15 Proposed Budget	----- Budget Committee Actions ----->			FY15 Adopted Budget
		Misc. Actions	Encumbrances Reserve/Carryover	Capital Carryover	
A. General Fund					
Central Services	21,551,815				21,551,815
Fire and Emergency Medical Services	26,036,523				26,036,523
Library, Recreation & Cultural Services	25,749,255				25,749,255
Planning and Development	5,729,842				5,729,842
Police	46,194,367				46,194,367
Public Works	5,430,730				5,430,730
Interfund Transfers	4,382,368				4,382,368
Special Payments	800,000				800,000
Contingency	47,000				47,000
Reserve	8,909,693		2,079,548		10,989,241
Unappropriated Ending Fund Balance	21,710,000				21,710,000
Total	166,541,593	-	2,079,548	-	168,621,141
B. Special Assessment Management Fund					
Central Services	91,157				91,157
Interfund Transfers	9,000				9,000
Special Payments	30,000				30,000
Reserve	50,000				50,000
Balance Available	1,149,098				1,149,098
Total	1,329,255	-	-	-	1,329,255

Summary of Changes to the City of Eugene FY15 Proposed Budget

Fund / Department	FY15 Proposed Budget	Misc. Actions	<----- Budget Committee Actions ----->			FY15 Adopted Budget
			Encumbrances Reserve/Carryover	Capital Carryover	Budget Comm. Recommend.	
D. Road Fund						
Public Works	10,594,428		494,640		11,089,068	11,089,068
Interfund Transfers	703,000				703,000	703,000
Balance Available	2,833,681				2,833,681	2,833,681
Total	14,131,109	-	494,640	-	14,625,749	14,625,749
E. Public Safety Communications Fund						
Police	2,941,650		-		2,941,650	2,941,650
Interfund Transfers	186,000				186,000	186,000
Special Payments	354,559				354,559	354,559
Reserve	1,414,185				1,414,185	1,414,185
Balance Available	419,261				419,261	419,261
Total	5,315,655	-	-	-	5,315,655	5,315,655
F. Telecommunication Registration/Licensing Fund						
Central Services	2,765,388		536,871		3,302,259	3,302,259
Capital Projects	-			181,984	181,984	181,984
Interfund Transfers	490,000				490,000	490,000
Reserve	340,907				340,907	340,907
Balance Available	4,717,967				4,717,967	4,717,967
Total	8,314,262	-	536,871	181,984	9,033,117	9,033,117
G. Construction & Rental Housing Fund						
Fire and Emergency Medical Services	291,175				291,175	291,175
Planning and Development	5,824,286		37,576		5,861,862	5,861,862
Public Works	420,792				420,792	420,792
Interfund Transfers	744,000				744,000	744,000
Special Payments	640,000				640,000	640,000
Balance Available	3,609,013				3,609,013	3,609,013
Total	11,529,266	-	37,576	-	11,566,842	11,566,842
H. Solid Waste/Recycling Fund						
Planning and Development	745,468		500		745,968	745,968
Interfund Transfers	104,000				104,000	104,000
Balance Available	458,471				458,471	458,471
Total	1,307,939	-	500	-	1,308,439	1,308,439

Summary of Changes to the City of Eugene FY15 Proposed Budget

Fund / Department	FY15 Proposed Budget	Misc. Actions	<----- Budget Committee Actions ----->			FY15 Adopted Budget
			Encumbrances Reserve/Carryover	Capital Carryover	Budget Comm. Recommend.	
I. Community Development Fund						
Central Services	6,000				6,000	6,000
Planning and Development	2,903,110		744,194		3,647,304	3,647,304
Capital Projects	-			869,718	869,718	869,718
Debt Service	368,000				368,000	368,000
Interfund Transfers	140,000				140,000	140,000
Special Payments	6,521,692		711,827		7,233,519	7,233,519
Reserve	992,266				992,266	992,266
Total	10,931,068	-	1,456,021	869,718	13,256,807	13,256,807
J. Library, Parks and Rec. Special Revenue Fund						
Library, Recreation & Cultural Services	753,000		-		753,000	753,000
Capital Projects	50,780			1,351,975	1,402,755	1,402,755
Reserve	2,067,895				2,067,895	2,067,895
Balance Available	353,528				353,528	353,528
Total	3,225,203	-	-	1,351,975	4,577,178	4,577,178
K. General Obligation Debt Service Fund						
Debt Service	13,699,263				13,699,263	13,699,263
Total	13,699,263	-	-	-	13,699,263	13,699,263
L. Special Assessment Bond Fund						
Debt Service	412,910				412,910	412,910
Interfund Transfers	10,000				10,000	10,000
Reserve	395,394				395,394	395,394
Total	818,304	-	-	-	818,304	818,304
M. General Capital Projects Fund						
Library, Recreation & Cultural Services	20,000				20,000	20,000
Capital Projects	2,878,450			28,002,785	30,881,235	30,881,235
Debt Service	50,000				50,000	50,000
Reserve	26,560				26,560	26,560
Balance Available	630,858				630,858	630,858
Total	3,605,868	-	-	28,002,785	31,608,653	31,608,653

Summary of Changes to the City of Eugene FY15 Proposed Budget

Fund / Department	FY15 Proposed Budget	Misc. Actions	<----- Budget Committee Actions ----->			FY15 Adopted Budget
			Encumbrances Reserve/Carryover	Capital Carryover	Budget Comm. Recommend.	
N. <u>Systems Development Capital Projects Fund</u>						
Planning and Development	83,518				83,518	83,518
Public Works	291,531		8,900		300,431	300,431
Capital Projects	2,500,000			3,388,756	5,888,756	5,888,756
Interfund Transfers	34,000				34,000	34,000
Balance Available	11,479,019				11,479,019	11,479,019
Total	14,388,068	-	8,900	3,388,756	17,785,724	17,785,724
O. <u>Transportation Capital Fund</u>						
Capital Projects	11,058,882			8,307,930	19,366,812	19,366,812
Debt Service	10,000				10,000	10,000
Balance Available	97,012				97,012	97,012
Total	11,165,894	-	-	8,307,930	19,473,824	19,473,824
P. <u>Special Assessment Capital Projects Fund</u>						
Capital Projects	-			67,064	67,064	67,064
Interfund Transfers	20,000				20,000	20,000
Balance Available	1,384,483				1,384,483	1,384,483
Total	1,404,483	-	-	67,064	1,471,547	1,471,547
Q. <u>Municipal Airport Fund</u>						
Fire and Emergency Medical Services	805,760				805,760	805,760
Police	530,004				530,004	530,004
Public Works	6,366,964		271,568		6,638,532	6,638,532
Capital Projects	5,340,001			14,177,426	19,517,427	19,517,427
Interfund Transfers	508,000				508,000	508,000
Reserve	3,969,706				3,969,706	3,969,706
Balance Available	5,272,222				5,272,222	5,272,222
Total	22,792,657	-	271,568	14,177,426	37,241,651	37,241,651
R. <u>Parking Services Fund</u>						
Central Services	320,011				320,011	320,011
Planning and Development	3,435,768		-		3,435,768	3,435,768
Public Works	49,912				49,912	49,912
Capital Projects	50,000			58,000	108,000	108,000
Interfund Transfers	1,940,100				1,940,100	1,940,100
Total	5,795,791	-	-	58,000	5,853,791	5,853,791

Summary of Changes to the City of Eugene FY15 Proposed Budget

Fund / Department	FY15 Proposed Budget	----- Budget Committee Actions ----->			FY15 Adopted Budget
		Misc. Actions	Encumbrances Reserve/Carryover	Capital Carryover	
S. <u>Wastewater Utility Fund</u>					
Public Works	21,980,532		1,269,774		23,250,306
Capital Projects	2,115,000			2,411,088	4,526,088
Interfund Transfers	1,357,000				1,357,000
Special Payments	25,490,500				25,490,500
Balance Available	993,095				993,095
Total	51,936,127	-	1,269,774	2,411,088	55,616,989
T. <u>Stormwater Utility Fund</u>					
Public Works	13,972,656		622,936		14,595,592
Capital Projects	2,515,000			4,801,815	7,316,815
Interfund Transfers	870,000				870,000
Special Payments	15,000				15,000
Balance Available	1,965,080				1,965,080
Total	19,337,736	-	622,936	4,801,815	24,762,487
U. <u>Ambulance Transport Fund</u>					
Fire and Emergency Medical Services	6,737,054		-		6,737,054
Interfund Transfers	947,031				947,031
Balance Available	51,948				51,948
Total	7,736,033	-	-	-	7,736,033
V. <u>Fleet Services Fund</u>					
Public Works	12,072,592		2,381,231		14,453,823
Interfund Transfers	343,000				343,000
Reserve	16,332,215				16,332,215
Balance Available	93,057				93,057
Total	28,840,864	-	2,381,231	-	31,222,095
W. <u>Information Systems and Services Fund</u>					
Central Services	6,979,071		256,591		7,235,662
Interfund Transfers	259,000				259,000
Reserve	2,945,985				2,945,985
Balance Available	1,042,720				1,042,720
Total	11,226,776	-	256,591	-	11,483,367

Summary of Changes to the City of Eugene FY15 Proposed Budget

Fund / Department	FY15 Proposed Budget	<----- Budget Committee Actions ----->			FY15 Adopted Budget
		Misc. Actions	Encumbrances Reserve/Carryover	Capital Carryover	
X. <u>Facilities Services Fund</u>					
Central Services	8,581,309		64,929		8,646,238
Planning and Development	285,781		-		285,781
Capital Projects	100,000			425,610	525,610
Debt Service	206,000				206,000
Interfund Transfers	432,000				432,000
Reserve	10,368,607				10,368,607
Balance Available	2,104,293				2,104,293
Total	22,077,990	-	64,929	425,610	22,568,529
Y. <u>Risk and Benefits Fund</u>					
Central Services	33,892,571		80,635		33,973,206
Debt Service	5,784,500				5,784,500
Interfund Transfers	152,000				152,000
Reserve	5,273,394				5,273,394
Balance Available	842,181				842,181
Total	45,944,646	-	80,635	-	46,025,281
Z. <u>Professional Services Fund</u>					
Public Works	5,582,469		59,891		5,642,360
Interfund Transfers	436,000				436,000
Reserve	2,503,270				2,503,270
Balance Available	1,963,040				1,963,040
Total	10,484,779	-	59,891	-	10,544,670
TOTAL CITY OF EUGENE BUDGET	493,880,629	-	9,621,611	64,044,151	567,546,391

RESOLUTION NO. _____

A RESOLUTION ELECTING TO RECEIVE STATE REVENUE SHARING FUNDS PURSUANT TO SECTION 221.770 OF OREGON REVISED STATUTES

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EUGENE, A Municipal Corporation of the State of Oregon, as follows:

Section 1. The City of Eugene, Oregon, for the fiscal year starting [July 1, 2014](#), and ending [June 30, 2015](#), elects to receive distribution of funds from State Revenue Sharing pursuant to Oregon Revised Statutes Section 221.770.

Section 2. The Finance Director of the City of Eugene is hereby requested to file a copy of this Resolution with the Department of Administrative Services of the State of Oregon as prescribed by Oregon Revised Statutes Section 221.770.

The foregoing Resolution adopted the [9th day of June, 2014](#).

City Recorder

RESOLUTION NO. _____

**A RESOLUTION CERTIFYING THAT THE CITY OF EUGENE PROVIDES
THE MUNICIPAL SERVICES REQUIRED BY OREGON REVISED STATUTES
SECTION 221.760 IN ORDER TO RECEIVE STATE SHARED REVENUES.**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EUGENE, A Municipal Corporation of the State of Oregon, as follows:

Section 1. The City of Eugene, Oregon, recognizes the desirability of assisting the State officer responsible for determining the eligibility of cities to receive State Shared Revenues under Oregon Revised Statutes Sections 323.455, 366.785 to 366.820, and 471.805.

Section 2. The City of Eugene, Oregon, declares its eligibility to receive such funds as a city located within a county having more than 100,000 inhabitants according to the most recent federal decennial census that provides four or more of the following municipal services, as required by Oregon Revised Statutes Subsection 221.760(1):

- (a) Police Protection.
- (b) Fire Protection.
- (c) Street Construction, Maintenance, and Lighting.
- (d) Sanitary Sewers.
- (e) Storm Sewers.
- (f) Planning, Zoning, and Subdivision Control.

The foregoing Resolution adopted the [9th day of June, 2014](#).

City Recorder

RESOLUTION NO. _____

**A RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS,
 DETERMINING, LEVYING AND CATEGORIZING
 THE ANNUAL AD VALOREM PROPERTY TAX LEVY
 FOR THE CITY OF EUGENE FOR THE FISCAL YEAR
 BEGINNING **JULY 1, 2014**, AND ENDING **JUNE 30, 2015****

The City Council of the City of Eugene finds that Adopting the Budget and Making Appropriations is necessary under ORS 294.305 to 294.565.

NOW, THEREFORE,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EUGENE, A Municipal Corporation of the State of Oregon, as follows:

Section 1. That the budget for the City of Eugene, Oregon, for the year commencing **July 1, 2014** and ending **June 30, 2015**, as set forth in attached Exhibit "A" is hereby Adopted.

Section 2. That the City Council of the City of Eugene, Oregon makes Appropriations for the purposes as set forth in attached Exhibit "A".

Section 3. That a total levy in the amount of **\$7.0058 per \$1,000** of Assessed Value be made against all taxable property within the City of Eugene in general and a **Bonded Debt Levy of \$14,438,596** for the purpose of deriving funds necessary to carry on the different programs and to meet the expenses of the government of the City of Eugene for the fiscal year beginning **July 1, 2014**, and ending **June 30, 2015**; and to create and provide sinking funds and interest funds for the various outstanding bonds and obligations of the City.

Section 4. That the following allocation and categorization subject to the limits of section 11b, Article XI of the Oregon Constitution constitute the above levy:

	Subject to the General Government Limitation	Excluded from the Limitation
General Fund	\$7.0058 per \$1,000 of Assessed Value	\$0
Bonded Debt Fund	\$0	\$14,438,596

Section 5. That the Finance Director of the City of Eugene is hereby requested to certify the levies as herein made and set forth to the County Assessor of Lane County, Oregon, and shall file with the Lane County Assessor and the Lane County Clerk a copy of the adopted budget for fiscal year **2014/2015**, and such other documents as required by ORS 294.458.

Section 6. That the list of fund titles and numbers set forth in attached Exhibit "B" is hereby adopted, and any fund numbers and fund titles in conflict herewith are hereby repealed.

The foregoing Resolution adopted this 9th day of June, 2014.

City Recorder

Exhibit A**City of Eugene
Expenditure Appropriations by Fund**

<u>General Fund</u>	<u>\$</u>
Department Operating	
Central Services	21,551,815
Fire and Emergency Medical Services	26,036,523
Library, Recreation & Cultural Services	25,749,255
Planning and Development	5,729,842
Police	46,194,367
Public Works	5,430,730
Total Department Operating	<u>130,692,532</u>
Non-Departmental	
Interfund Transfers	4,382,368
Special Payments	800,000
Contingency	47,000
Reserve*	10,989,241
Unappropriated Ending Fund Balance*	21,710,000
Total Non-Departmental	<u>37,928,609</u>
Total General Fund	<u><u>168,621,141</u></u>
<u>Special Assessment Management Fund</u>	
Department Operating	
Central Services	91,157
Total Department Operating	<u>91,157</u>
Non-Departmental	
Interfund Transfers	9,000
Special Payments	30,000
Reserve*	50,000
Balance Available*	1,149,098
Total Non-Departmental	<u>1,238,098</u>
Total Special Assessment Management Fund	<u><u>1,329,255</u></u>
<u>Road Fund</u>	
Department Operating	
Public Works	11,089,068
Total Department Operating	<u>11,089,068</u>
Non-Departmental	
Interfund Transfers	703,000
Balance Available*	2,833,681
Total Non-Departmental	<u>3,536,681</u>
Total Road Fund	<u><u>14,625,749</u></u>
<u>Public Safety Communications Fund</u>	
Department Operating	
Police	2,941,650
Total Department Operating	<u>2,941,650</u>
Non-Departmental	
Interfund Transfers	186,000
Special Payments	354,559
Reserve*	1,414,185
Balance Available*	419,261
Total Non-Departmental	<u>2,374,005</u>
Total Public Safety Communications Fund	<u><u>5,315,655</u></u>

<u>Telecommunications Registration/Licensing Fund</u>		\$
Department Operating		
Central Services		3,302,259
Total Department Operating		<u>3,302,259</u>
Total Capital Projects		<u>181,984</u>
Non-Departmental		
Interfund Transfers		490,000
Reserve*		340,907
Balance Available*		4,717,967
Total Non-Departmental		<u>5,548,874</u>
Total Telecommunications Registration/Licensing Fund		<u><u>9,033,117</u></u>

<u>Construction & Rental Housing Fund</u>		
Department Operating		
Fire and Emergency Medical Services		291,175
Planning and Development		5,861,862
Public Works		420,792
Total Department Operating		<u>6,573,829</u>
Non-Departmental		
Interfund Transfers		744,000
Special Payments		640,000
Balance Available*		3,609,013
Total Non-Departmental		<u>4,993,013</u>
Total Construction & Rental Housing Fund		<u><u>11,566,842</u></u>

<u>Solid Waste/Recycling Fund</u>		
Department Operating		
Planning and Development		745,968
Total Department Operating		<u>745,968</u>
Non-Departmental		
Interfund Transfers		104,000
Balance Available*		458,471
Total Non-Departmental		<u>562,471</u>
Total Solid Waste/Recycling Fund		<u><u>1,308,439</u></u>

<u>Community Development Fund</u>		
Department Operating		
Central Services		6,000
Planning and Development		3,647,304
Total Department Operating		<u>3,653,304</u>
Total Capital Projects		<u>869,718</u>
Non-Departmental		
Debt Service		368,000
Interfund Transfers		140,000
Special Payments		7,233,519
Reserve*		992,266
Total Non-Departmental		<u>8,733,785</u>
Total Community Development Fund		<u><u>13,256,807</u></u>

<u>Library, Parks and Recreation Special Revenue Fund</u>		\$
Department Operating		
Library, Recreation & Cultural Services		753,000
Total Department Operating		<u>753,000</u>
Total Capital Projects		<u>1,402,755</u>
Non-Departmental		
Reserve*		2,067,895
Balance Available*		353,528
Total Non-Departmental		<u>2,421,423</u>
Total Library, Parks and Recreation Special Revenue Fund		<u><u>4,577,178</u></u>
<u>General Obligation Debt Service Fund</u>		
Non-Departmental		
Debt Service		13,699,263
Total Non-Departmental		<u>13,699,263</u>
Total General Obligation Debt Service Fund		<u><u>13,699,263</u></u>
<u>Special Assessment Bond Debt Service Fund</u>		
Non-Departmental		
Debt Service		412,910
Interfund Transfers		10,000
Reserve*		395,394
Total Non-Departmental		<u>818,304</u>
Total Special Assessment Bond Debt Service Fund		<u><u>818,304</u></u>
<u>General Capital Projects Fund</u>		
Department Operating		
Library, Recreation & Cultural Services		20,000
Total Department Operating		<u>20,000</u>
Total Capital Projects		<u>30,881,235</u>
Non-Departmental		
Debt Service		50,000
Reserve*		26,560
Balance Available*		630,858
Total Non-Departmental		<u>707,418</u>
Total General Capital Projects Fund		<u><u>31,608,653</u></u>
<u>Systems Development Capital Projects Fund</u>		
Department Operating		
Planning and Development		83,518
Public Works		300,431
Total Department Operating		<u>383,949</u>
Total Capital Projects		<u>5,888,756</u>
Non-Departmental		
Interfund Transfers		34,000
Balance Available*		11,479,019
Total Non-Departmental		<u>11,513,019</u>
Total Systems Development Capital Projects Fund		<u><u>17,785,724</u></u>

<u>Transportation Capital Fund</u>		\$
Total Capital Projects		<u>19,366,812</u>
Non-Departmental		
Debt Service		10,000
Balance Available*		<u>97,012</u>
Total Non-Departmental		<u>107,012</u>
Total Transportation Capital Fund		<u><u>19,473,824</u></u>
<u>Special Assessments Capital Projects Fund</u>		
Total Capital Projects		<u>67,064</u>
Non-Departmental		
Interfund Transfers		20,000
Balance Available*		<u>1,384,483</u>
Total Non-Departmental		<u>1,404,483</u>
Total Special Assessments Capital Projects Fund		<u><u>1,471,547</u></u>
<u>Municipal Airport Fund</u>		
Department Operating		
Fire and Emergency Medical Services		805,760
Police		530,004
Public Works		<u>6,638,532</u>
Total Department Operating		<u>7,974,296</u>
Total Capital Projects		<u>19,517,427</u>
Non-Departmental		
Interfund Transfers		508,000
Reserve*		3,969,706
Balance Available*		<u>5,272,222</u>
Total Non-Departmental		<u>9,749,928</u>
Total Municipal Airport Fund		<u><u>37,241,651</u></u>
<u>Parking Services Fund</u>		
Department Operating		
Central Services		320,011
Planning and Development		3,435,768
Public Works		<u>49,912</u>
Total Department Operating		<u>3,805,691</u>
Total Capital Projects		<u>108,000</u>
Non-Departmental		
Interfund Transfers		<u>1,940,100</u>
Total Non-Departmental		<u>1,940,100</u>
Total Parking Services Fund		<u><u>5,853,791</u></u>

<u>Wastewater Utility Fund</u>		\$
Department Operating		
Public Works		23,250,306
Total Department Operating		<u>23,250,306</u>
Total Capital Projects		<u>4,526,088</u>
Non-Departmental		
Interfund Transfers		1,357,000
Special Payments		25,490,500
Balance Available*		993,095
Total Non-Departmental		<u>27,840,595</u>
Total Wastewater Utility Fund		<u><u>55,616,989</u></u>

<u>Stormwater Utility Fund</u>		
Department Operating		
Public Works		14,595,592
Total Department Operating		<u>14,595,592</u>
Total Capital Projects		<u>7,316,815</u>
Non-Departmental		
Interfund Transfers		870,000
Special Payments		15,000
Balance Available*		1,965,080
Total Non-Departmental		<u>2,850,080</u>
Total Stormwater Utility Fund		<u><u>24,762,487</u></u>

<u>Ambulance Transport Fund</u>		
Department Operating		
Fire and Emergency Medical Services		6,737,054
Total Department Operating		<u>6,737,054</u>
Non-Departmental		
Interfund Transfers		947,031
Balance Available*		51,948
Total Non-Departmental		<u>998,979</u>
Total Ambulance Transport Fund		<u><u>7,736,033</u></u>

<u>Fleet Services Fund</u>		
Department Operating		
Public Works		14,453,823
Total Department Operating		<u>14,453,823</u>
Non-Departmental		
Interfund Transfers		343,000
Reserve*		16,332,215
Balance Available*		93,057
Total Non-Departmental		<u>16,768,272</u>
Total Fleet Services Fund		<u><u>31,222,095</u></u>

<u>Information Systems and Services Fund</u>		\$
Department Operating		
Central Services		7,235,662
Total Department Operating		<u>7,235,662</u>
Non-Departmental		
Interfund Transfers		259,000
Reserve*		2,945,985
Balance Available*		1,042,720
Total Non-Departmental		<u>4,247,705</u>
Total Information Systems and Services Fund		<u><u>11,483,367</u></u>
<u>Facilities Services Fund</u>		
Department Operating		
Central Services		8,646,238
Planning and Development		285,781
Total Department Operating		<u>8,932,019</u>
Total Capital Projects		<u>525,610</u>
Non-Departmental		
Debt Service		206,000
Interfund Transfers		432,000
Reserve*		10,368,607
Balance Available*		2,104,293
Total Non-Departmental		<u>13,110,900</u>
Total Facilities Services Fund		<u><u>22,568,529</u></u>
<u>Risk and Benefits Fund</u>		
Department Operating		
Central Services		33,973,206
Total Department Operating		<u>33,973,206</u>
Non-Departmental		
Debt Service		5,784,500
Interfund Transfers		152,000
Reserve*		5,273,394
Balance Available*		842,181
Total Non-Departmental		<u>12,052,075</u>
Total Risk and Benefits Fund		<u><u>46,025,281</u></u>
<u>Professional Services Fund</u>		
Department Operating		
Public Works		5,642,360
Total Department Operating		<u>5,642,360</u>
Non-Departmental		
Interfund Transfers		436,000
Reserve*		2,503,270
Balance Available*		1,963,040
Total Non-Departmental		<u>4,902,310</u>
Total Professional Services Fund		<u><u>10,544,670</u></u>
Total Resolution		<u><u>567,546,391</u></u>

* Reserves, Balance Available, and Unappropriated Ending Fund Balance amounts are not appropriated for spending and are shown for information purposes only.

**City of Eugene
Fund Names**

<u>Reporting Fund*</u>	<u>Managing Fund</u>	<u>Fund Titles</u>
010	(011 - 041)	General Fund Reporting Fund
	011	General Fund Main Subfund
	031	Cultural Services Fund
	041	Equipment Replacement Fund
110	(114 - 118)	Special Assessment Management Reporting Fund
	114	Local Improvement Assistance Fund
	115	Assessment Management Fund
	117	City Sewer Deferral Fund
	118	Street Subsidy Program Fund
131	131	Road Fund
130	(132 - 134)	Public Safety Communications Reporting Fund
	132	Public Safety Answering Point Fund
	134	Regional Radio System Fund
135	135	Telecommunications Registration/Licensing Fund
150	(151-152)	Construction and Rental Housing Reporting Fund
	151	Construction Permits Fund
	152	Rental Housing Program Fund
155	155	Solid Waste/Recycling Fund
170	(171 - 178)	Community Development Reporting Fund
	171	Community Development Block Grant Fund
	172	CDBG-108/Brownfields Economic Development Initiative Fund
	174	Historic Preservation Loan Fund
	175	Low Income Housing Fund
	176	Community Revitalization Loan Fund
	177	CDBG Loan Program Revolving Fund
	178	HOME Fund
180	(181 - 187)	Library, Parks & Recreation Fund
	181	Library Miscellaneous Trust Fund
	185	Parks & Recreation Miscellaneous Trust Fund
	186	Hayes Trust Fund
	187	Parks Maintenance Fund
211	211	General Obligation Debt Service Fund
250	(251 - 279)	Special Assessment Bond Debt Service Reporting Fund
	251	In-City Assessment Bond Reserve Fund
	277	Special Assessment Bond Series 2006 Fund
	278	Special Assessment Bond Series 2011 Fund
	279	Special Assessment Bond Series 2013 Fund
310	(311 - 324)	General Capital Projects Reporting Fund
	311	General Capital Projects Fund
	314	Housing Capital Projects Fund
	319	Public Art Fund
	321	Parks/Open Space Capital Project Fund
	323	City Hall Replacement Fund
	324	2006 PROS Bond Fund
330	(332 - 336)	Systems Development Capital Projects Reporting Fund
	332	Systems Development Capital Administration Fund
	333	Transportation Systems Development Capital Projects Fund
	334	Wastewater Systems Development Capital Projects Fund
	335	Stormwater Systems Development Capital Projects Fund
	336	Parks Systems Development Capital Projects Fund

* City of Eugene appropriates and reports to these combined funds.

**City of Eugene
Fund Names**

<u>Reporting Fund*</u>	<u>Managing Fund</u>	<u>Fund Titles</u>
340	(341 - 344)	Transportation Capital Projects Reporting Fund
	341	Road General Capital Fund
	342	Pavement Preservation Program Fund
	343	2008 Street Bond Fund
	344	2012 Street Bond Fund
350	(351 - 352)	Special Assessment Capital Projects Reporting Fund
	351	Special Assessment Capital Fund
	352	Delayed Assessments Fund
510	(511 - 512)	Municipal Airport Reporting Fund
	511	Airport Fund
	512	Airport Construction Fund
520	(525 - 527)	Parking Services Reporting Fund
	525	Parking Operations Fund
	527	Off-Street Parking Fund
530	(532 - 534)	Wastewater Utility Reporting Fund
	532	Wastewater Utility - Capital Fund
	533	Wastewater Utility - Regional Fund
	534	Wastewater Utility - Local Fund
539	(531, 535, 536)	Stormwater Utility Reporting Fund
	531	Stormwater Utility - Capital Fund
	535	Stormwater Utility - Operation Fund
	536	Wetlands Mitigation Bank Fund
592	592	Ambulance Transport Fund
600	(616, 619)	Fleet Services Reporting Fund
	616	Fleet Replacement and Acquisition Fund
	619	Fleet Service Fund
610	(611 - 613)	Information Systems and Services Reporting Fund
	611	Information Systems & Services Fund
	612	Public Safety Information Systems Fund
	613	Central Business Software Fund
615	(614, 617, 618, 635)	Facilities Services Reporting Fund
	614	Facilities Replacement Fund
	617	Atrium Fund
	618	Facilities Maintenance Fund
	635	Facilities Professional Services Fund
620	(622 - 625)	Risk and Benefits Reporting Fund
	622	Risk Management Fund
	623	Employee Health and Benefits Fund
	624	Pension Bond Fund
	625	Other Post Employment Benefits (OPEB) Fund
630	(631, 632)	Professional Services Reporting Fund
	631	Professional Services Fund
	632	Parks & Open Space and Maintenance Professional Services Fund

* City of Eugene appropriates and reports to these combined funds.