

FY16 SB1 Supplemental Budget 1

City of Eugene, Oregon
Jon Ruiz, City Manager



EUGENE CITY COUNCIL

AGENDA ITEM SUMMARY



Public Hearing and Action: Resolution Adopting a Supplemental Budget; Making Appropriations for the City of Eugene for the Fiscal Year Beginning July 1, 2015 and Ending June 30, 2016

Meeting Date: December 14, 2015
Department: Central Services
www.eugene-or.gov

Agenda Item Number: 3
Staff Contact: Twylla Miller
Contact Telephone Number: 541-682-8417

ISSUE STATEMENT

Council approval of the first Supplemental Budget (SB1) for Fiscal Year 2016 (FY16) is requested. Oregon Local Budget Law (ORS 294.471) allows for supplemental budgets in the event of “An occurrence or condition that is not ascertained when preparing the original budget or a previous supplemental budget for the current year or current budget period and that requires a change in financial planning.” ORS 294.471 also allows for a supplemental budget if there are “funds that are made available by another unit of federal, state or local government and the availability of which could not reasonably be foreseen when preparing the original budget or a previous supplemental budget for the current year or current budget period”. This Supplemental Budget does not authorize any increase in the property tax levy and has been published in compliance with the Oregon Local Budget Law.

BACKGROUND

The Supplemental Budget that occurs in December of a fiscal year is usually the largest because of the audit adjustments to budgeted Beginning Working Capital and the reappropriation of funds from the prior fiscal year for contracts, program initiatives or projects that were started but not completed in that fiscal year. This Supplemental Budget also recognizes new revenue and authorizes other unanticipated changes in legal appropriations.

Transactions Related to Beginning Working Capital

Isler & Company, LLC, the City's external auditor, has completed its Fiscal Year 2015 (FY15) audit of Beginning Working Capital, and this Supplemental Budget includes Marginal Beginning Working Capital (MBWC) adjustments for all City funds. The MBWC is the difference between the estimate of ending working capital that was made in the adopted budget for FY16 and the audited actual FY15 ending working capital. This adjustment is recognized on SB1 and is the largest component of the transactions included in this budget request.

General Fund Transactions and Fund Balance Information

For the Main Subfund of the General Fund, the MBWC adjustment is -\$154,803. The negative Marginal Beginning Working Capital adjustment is primarily due to revenues that were slightly lower than the experience estimate that was used to prepare the FY16 budget. This included lower

tax revenue of \$0.6 million due to a combination of lower than anticipated EWEB CILT revenues (\$0.4 million) and delinquent tax collections (\$0.2 million). Overall revenue estimates were accurate within 0.3% for a revenue budget of \$131.5 million.

On the expenditure side, the experience estimate assumed that departments would underspend their budgets by just under \$2 million (about 1.5%). This is less than department underspending of, on average, \$2.9 million (2.4%) over the prior four years. Actual department underspending ended up at 1.5%, the same as the percentage included in the experience estimates.

Total funds available for appropriation on this supplemental budget in the Main Subfund of the General Fund is \$4,701,006, consisting of the following:

Source	Amount
MBWC adjustment	(\$154,803)
FY16 adopted reserve for encumbrances	\$2,723,809
Additional property tax revenue	\$1,200,000
Reserve for Revenue Shortfall	\$900,000
Council contingency	\$32,000
Total funds available for appropriation	\$4,701,006

The reserve for encumbrance represents a reserve for uncompleted contracts carried over to the next fiscal year. In addition, it is estimated that property taxes will exceed the amount built into the FY16 budget by \$1.2 million. Also shown in the chart is \$0.9 million that is proposed to be withdrawn from the Reserve for Revenue Shortfall to fund the General Capital Projects transfer.

The disposition of these funds is as follows:

Description	Amount
Actual prior fiscal year encumbrances	\$2,271,375
Reappropriation of prior project funding	\$844,751
One-time funding requests	
Transfer to the General Capital Projects fund	\$900,000
PDD work on urban reserves	\$300,000
Library levy election costs	\$170,300
Car camping/Lindholm Center funding	\$125,000
Fire information technology services	\$59,580
Downtown portable restrooms	\$30,000
Total SB1 appropriation requests	\$4,701,006

\$2,271,375 is dedicated to prior fiscal year encumbrances and \$844,751 is dedicated to reappropriation of prior project funding such as the Community Justice Initiative, the Regional Prosperity Plan, and Neighborhood matching grants program. After accounting for these expenditures, the remainder of funds available is \$1,584,880 and is allocated to the projects listed in the one-time funding requests category. A summary of the General Fund reserve for encumbrance, reappropriations and other uses of MBWC is included in Attachment A.

The City Manager is recommending that \$900,000 be used from the Reserve for Revenue Shortfall for the transfer to the General Capital Projects Fund. After this Supplemental Budget, there will be a total of \$8,551,371 in the Reserve for Revenue Shortfall, which represents 6.2% of the FY16 General Fund (Main Subfund) operating expenditures if this supplemental budget is approved. This is a drop from the 6.8% Reserve for Revenue Shortfall that was built into the FY16 Adopted Budget.

This Supplemental Budget includes a total of \$1,355,787 in other General Fund (Main Subfund) revenue increases. These revenues include grants rebudgeted from the prior fiscal year, new FY16 grants, reimbursements from local/state/federal sources, business code development related to the peer-to-peer economy, and additional staff hours for business license and nuisance abatement programs. Operating budget appropriations for the departments receiving these revenues are being increased by the same amount.

After the audit, FY15 actual results show an ending working capital (EWC) in the General Fund, reporting fund (including the Main Subfund, Cultural Services Subfund and Equipment Replacement Subfund) of \$40,179,466 which is \$2,153,281 less than the FY14 EWC and \$965,104 more than anticipated for carryover resources in the FY16 Adopted Budget. These figures are reported on a Budget Basis of accounting.

On a Generally Accepted Accounting Principles (GAAP) basis, the FY14 Ending Fund Balance represented 33% of the General Fund revenues in FY14, which decreased to 31% based upon FY15 actual results. GAAP results differ from budget basis results because the budget is created on a modified accrual basis while GAAP rules are slightly different in terms of when revenues and expenditures are recognized. The chart below compares FY14 and FY15 Ending Fund Balance for the General Fund (GAAP Basis). For the Main Subfund, the decrease in Ending Working capital is a result of the FY15 strategy to use reserves to balance the budget.

General Fund Ending Fund Balance GAAP Basis	Main Subfund	Cultural Services Subfund	Equipment Replacement Subfund	Total Reporting Fund
FY14	\$39,117,324	\$2,488,436	\$1,362,302	\$42,968,062
FY15	37,411,228	2,380,537	1,241,849	41,033,614
Change	(1,706,096)	(107,899)	(120,453)	(1,934,448)

The Ending Working Capital is broken down into several components, as shown in the following chart. Nearly all of the items in the Ending Working Capital (or fund balance) have been appropriated or designated by City Council either through policy or past budget actions. Note that the portion that is shown as “Unassigned” is being considered for appropriation by City Council on this Supplemental Budget request.

Category	Item	Explanation	FY14	FY15	Change
Non-Spendable		Prepays and deposits have already been paid out and are not available for other spending	\$623,852	\$837,243	\$213,391
Restricted	Cultural Services	From Transient Room Tax; must be spent according to state law	1,088,331	1,107,064	18,733
Assigned	Unappropriated Ending Fund Balance	Pay bills and payroll until property taxes are received; set at 2 months of expenditures per Council policy	21,710,000	23,040,000	1,330,000
	Cultural Services	Prudent reserve for operation of Hult Center, etc	1,400,106	1,273,473	(126,633)
	Encumbrances	Contracts that were not complete as of June 30	2,439,332	2,543,769	104,437
	Reserve for Next Year's Spending	Used to balance the subsequent year's budget	1,724,995	810,398	(914,597)
	Reserve for Revenue Shortfall	Prudent reserve for the General Fund; target is 8% of expenditures	6,134,237	9,451,371	3,317,134
	Other Reserves	For property tax appeals and equipment replacement	1,224,706	1,069,153	(155,553)
Unassigned		Appropriated on Supplemental Budget #1 in December of the following fiscal year and no longer available for spending	6,622,503	901,143	(5,721,360)
Total Fund Balance			\$42,968,062	\$41,033,614	(\$1,934,448)

Capital Carryover

The Capital Project Carryover Reconciliation is also included in this Supplemental Budget. An estimate of the unspent balance in each capital project was established in the FY16 Adopted Budget. These estimates have been reconciled with the actual FY15 expenditures, and the Capital Budget is adjusted to reflect the remaining unspent balances in each project. The Capital Carryover on this Supplemental Budget reduces the Capital Budget by \$6,516,591, reduces reserves by \$540,000 and increases Balance Available by \$7,056,591.

Non-General Fund Transactions

This Supplemental Budget recognizes approximately \$18 million in non-general fund transactions, other than MBWC, encumbrances and capital carryover reconciliation. Much of this total is reflected in recognizing and re-budgeting approximately \$13 million in grants and other revenue. This budget also includes non-general fund reappropriations for projects not completed in the prior fiscal year. Other non-general fund transactions are described in Attachment A.

Interfund Loan

The Construction Permits subfund is providing an interfund loan in the amount of \$65,000 to the Low Income Housing subfund for the purchase of a landbank site. The expected purchase date is December 31, 2015. Repayment of the loan will be made on or before December 31, 2017 from CDBG funds. The repayment schedule and loan terms are as follows:

Expected Repayment Schedule				
Amount of Loan:	\$65,000.00			
Purpose of Loan:	Purchase the Land Bank Site			
Interest Rate To Be Paid on Loan:	City's actual portfolio earnings rate			
	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>Totals</u>
Loan Granted on 12/14/2015	65,000			65,000
<u>Repayment</u>				
Principal		0	65,000	65,000
Interest*		<u>0</u>	<u>3,959</u>	<u>3,959</u>
Total Repayment		0	68,959	68,959
<p>*Estimated interest rate in FY17 is 3% and FY18 is 3%, but the actual rate may vary and the receiving fund will pay the actual portfolio rate.</p> <p>*Interest calculated at 3% per annum for two fiscal years from date of loan.</p> <p>Assumptions:</p> <p>(1) Purchase of the site is expected to be completed by December 31, 2015.</p> <p>(2) Annexation of the site by the City of Eugene is expected by December 31, 2016.</p> <p>(3) Principal and interest repayment will be made from Community Development Block Grant.</p> <p>(4) Repayment in full including interest will be made on or before December 31, 2017.</p>				

Budget Committee Direction

As part of their recommendation to the City Council on the FY16 Recommended Budget, the Budget Committee included the following motion:

“Move that the Budget Committee recommend to the Eugene City Council the FY16 Budget for the City of Eugene that consists of the City Manager's Proposed FY16 Budget, including the property tax levies and/or rates contained therein, amended to reflect appropriations for prior year encumbrances and prior year capital projects, with the following amendments:

- transfer \$55K from the reserve account for large property tax appeals to Neighborhood Services for newsletter outreach and for matching grants, and
- direct the City Manager to restore said reserve account using the Marginal Beginning Working Capital (MBWC) in Supplemental Budget #1 after the capital transfer and any other prearranged expenditures are accounted for.”

The General Fund (Main Subfund) Marginal Beginning Working Capital adjustment is negative (\$154,803). Therefore, the City Manager recommends against enacting the second bullet of the Budget Committee’s motion.

Timing

In some cases, expenditure authority is needed immediately to carry out City Council direction or to meet legal or program requirements. Approval of SB1 in December allows the organization to prepare more accurate mid-year projections by having the general ledger reflect the audited balances in each fund. This, in turn, enables staff to more accurately project the Beginning Working Capital for the next fiscal year's Proposed Budget.

RELATED CITY POLICIES

These transactions conform to the City's Financial Management Goals and Policies.

COUNCIL OPTIONS

Particular requests requiring more information or discussion may be removed from the Supplemental Budget and delayed for action in a future Supplemental Budget. In certain cases there may be a financial or legal impact to delaying budget approval. Council may also adopt amended appropriation amounts or funding sources for specific requests in the Supplemental Budget.

CITY MANAGER'S RECOMMENDATION

Approve the attached resolution adopting the Supplemental Budget.

SUGGESTED MOTION

Move to approve a resolution adopting a Supplemental Budget; making appropriations for the City of Eugene for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

ATTACHMENTS

- A. Transaction Summary
- B. Resolution

FOR MORE INFORMATION

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Transaction Summary

010 General Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	39,214,362	965,104	a,d,f	40,179,466
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	106,999,000	1,200,000	a	108,199,000
Licenses/Permits	6,170,000	0		6,170,000
Intergovernmental	4,560,357	780,787	b	5,341,144
Rental	127,040	0		127,040
Charges for Services	13,112,253	448,000	b	13,560,253
Fines/Forfeitures	2,474,200	127,000	b	2,601,200
Miscellaneous	477,947	0		477,947
Interfund Transfers	9,519,145	0		9,519,145
Total Revenue	143,439,942	2,555,787		145,995,729
TOTAL RESOURCES	182,654,304	3,520,891		186,175,195
II. REQUIREMENTS				
Department Operating				
Central Services	22,906,243	1,895,755	a,b,c	24,801,998
Fire and Emergency Medical Services	27,594,830	1,242,676	a,b,h	28,837,506
Library, Recreation and Cultural Services	27,348,754	433,067	a,b,e,g,h	27,781,821
Planning and Development	5,919,055	1,085,713	a,b	7,004,768
Police	49,611,910	1,019,912	a,b,g,h	50,631,822
Public Works	5,790,248	366,259	a	6,156,507
Total Department Operating	139,171,040	6,043,382		145,214,422
Non-Departmental				
Debt Service	0	0		0
Interfund Transfers	4,379,300	900,000	a	5,279,300
Interfund Loans	0	0		0
Contingency	32,000	(32,000)	c	0
Special Payments	700,000	0		700,000
Reserves	12,215,266	(273,793)	a,d,e,f,g,h,i	11,941,473
Reserve for Encumbrances	3,116,698	(3,116,698)	a,e,g,i	0
UEFB	23,040,000	0		23,040,000
Total Non-Departmental	43,483,264	(2,522,491)		40,960,773
TOTAL REQUIREMENTS	182,654,304	3,520,891		186,175,195

010 General Fund

Main Subfund (011):

a) **Carryover Reconciliation:**

Carryover Resources:

Beginning Working Capital Adjustment *	(\$154,803)
FY16 Adopted Reserve for Encumbrances	\$2,723,809
Total Carryover Resources	\$2,569,006

New Resources:

Additional property tax revenue	\$1,200,000
Total New Resources	\$1,200,000

Reserves:

Use of Reserve for Revenue Shortfall for General Capital Projects Transfer	\$900,000
Total Use of Reserve for Revenue Shortfall	\$900,000

Contingency:

Use of Contingency for Library levy election costs	\$32,000
Total Use of Contingency	\$32,000

Total Funds Available for Appropriation	\$4,701,006
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Distribution of Funds Available for Appropriation:

Reserve for Encumbrances Distribution to Departments:

Central Services	\$1,000,423
Fire and Emergency Medical Services	\$109,742
Library, Recreation, and Cultural Services	\$166,199
Planning and Development	\$406,354
Police	\$427,899
Public Works	\$160,758
Total Encumbrance Distribution to Departments	\$2,271,375

Reappropriations from Prior Fiscal Year:

Central Services	\$486,891
Planning and Development	\$152,359
Public Works	\$205,501
Total Reappropriations from Prior Fiscal Year	\$844,751

Other One-Time Funding Requests:

Interfund Transfer to the General Capital Projects Fund	\$900,000
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Central Services

Downtown portable restrooms	\$30,000
Library Levy election costs	\$170,300
Total Central Services One-Time Funding Requests	\$200,300

Fire and EMS

IT Services	\$59,580
Total Fire and EMS One-Time Funding Requests	\$59,580

010 General Fund

Main Subfund (011) (continued from previous page):

<u>Planning and Development</u>	
Car camping and Lindholm Center funding	\$125,000
Urban Reserves	\$300,000
Total Planning and Development One-Time Funding Requests	<u>\$425,000</u>
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Total Other One-Time Funding Requests	<u>\$1,584,880</u>
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Total Available Funds Appropriated	<u>\$4,701,006</u>

* **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital in the Main Subfund of the General Fund by \$154,803. This adjustment brings the FY16 budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Revenue Adjustments:** These transactions recognize new FY16 revenues or revenue-backed expenditures and increase operating appropriations in the following Departments:

<u>Central Services</u>	
Spay and Neuter Clinic revenues to be used for operations	\$120,000
USDN FY14 sustainability grant and FY16 sustainable consumption grant	\$63,141
<u>Fire and EMS</u>	
Springfield logistics contract, Federal and State fire conflagration	\$328,000
Homeland Security and health preparedness grants	\$9,870
<u>Library, Recreation, and Cultural Services</u>	
Oregon Community Foundation grants for bicycle safety education and afterschool programs	\$45,000
21st Century Community Learning Center grant for afterschool programs	\$80,000
<u>Planning and Development</u>	
Peer-to-peer economy services backed by City Attorney fees and business code development	\$92,000
Business License and Nuisance Abatement increased staff hours and revenue	\$35,000
<u>Police Department</u>	
U.S. Department of Justice body worn cameras grant	\$249,000
Various new and old grants	\$333,776
Total Revenue Adjustments	<u>\$1,355,787</u>

c) **Contingency:** This section is intended to provide the status of the Council's contingency account after including transactions that are authorized by City Council to be charged against it. The transactions detailed below have been accounted for in footnote A.

Starting balance	\$32,000
Library levy election costs	<u>(\$32,000)</u>
Contingency balance after SB1	\$0

Cultural Services Subfund (031):

d) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$335,436 and increase the Cultural Services Subfund Reserve by the same amount. This adjustment brings the FY16 budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

e) **Encumbrance Estimate Reconciliation:** Increase the Library, Recreation and Cultural Services (LRCS) Department operating appropriations by \$15,572, increase the Cultural Services Subfund Reserve by \$184,428, and decrease Reserve for Encumbrance by \$200,000 to reconcile the amount estimated for payment of obligations incurred but not paid in FY15 to the actual amount paid.

Equipment Replacement Subfund (041):

f) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$784,471 and increase the Equipment Replacement Subfund Reserve by the same amount. This adjustment brings the FY16 budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

g) **Encumbrance Estimate Reconciliation:** Increase the Police Department operating appropriations by \$7,242, increase the LRCS Department operating appropriations by \$56,296, increase the Equipment Replacement Subfund Reserve by \$129,351, and decrease the Reserve for Encumbrance by \$192,889 to reconcile the amount estimated for payment of obligations incurred but not paid in FY15 to the actual amount paid.

h) **Reappropriations:** Increase the Fire and EMS Department operating appropriations by \$735,484, increase the Police Department operating appropriations by \$1,995, and increase the LRCS Department operating appropriations by \$70,000 for equipment replacement not completed in the prior fiscal year, and decrease the Equipment Replacement Subfund Reserve by \$807,479.

010 General Fund

i) **Summary of the General Fund Reserves (All Subfunds):**

	FY15 Adopted	FY16 Adopted	FY16 SB1 Action	FY16 Revised
General Fund Reserve for Revenue Shortfall	\$6,134,237	\$9,451,371	(\$900,000)	\$8,551,371
General Fund Reserve for Property Tax Appeals	\$1,000,000	\$695,000	\$0	\$695,000
Reserve for Prior Year Encumbrances	\$2,079,548	\$3,116,698	(\$3,116,698)	\$0
Cultural Services Subfund Reserve	\$1,519,639	\$1,663,631	\$519,864	\$2,183,495
Cultural Services Reserve - Dedicated Donations for Arts	\$31,111	\$31,111	\$0	\$31,111
Equipment Replacement Reserve	\$224,706	\$374,153	\$106,343	\$480,496
Total	\$10,989,241	\$15,331,964	(\$3,390,491)	\$11,941,473

110 Special Assessment Management Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,216,372	32,990	a	1,249,362
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	45,380	0		45,380
Miscellaneous	49,671	0		49,671
Interfund Transfers	30,000	0		30,000
Fiscal Transactions	4,900	0		4,900
Total Revenue	129,951	0		129,951
TOTAL RESOURCES	1,346,323	32,990		1,379,313
II. REQUIREMENTS				
Department Operating				
Central Services	130,758	0		130,758
Total Department Operating	130,758	0		130,758
Non-Departmental				
Interfund Transfers	7,000	0		7,000
Special Payments	30,000	0		30,000
Reserve	50,000	0		50,000
Balance Available	1,128,565	32,990	a	1,161,555
Total Non-Departmental	1,215,565	32,990		1,248,555
TOTAL REQUIREMENTS	1,346,323	32,990		1,379,313

110 Special Assessment Management Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$32,990 and increase Balance Available by the same amount. This adjustment brings the FY16 budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

130 Public Safety Communications Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,518,345	203,228	a	1,721,573
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	809,571	0		809,571
Charges for Services	2,155,495	0		2,155,495
Miscellaneous	4,590	0		4,590
Total Revenue	2,969,656	0		2,969,656
TOTAL RESOURCES	4,488,001	203,228		4,691,229
II. REQUIREMENTS				
Department Operating				
Police	2,785,303	(2,609)	b	2,782,694
Total Department Operating	2,785,303	(2,609)		2,782,694
Non-Departmental				
Interfund Transfers	197,000	0		197,000
Reserves	903,409	0		903,409
Balance Available	602,289	205,837	a,b	808,126
Total Non-Departmental	1,702,698	205,837		1,908,535
TOTAL REQUIREMENTS	4,488,001	203,228		4,691,229

130 Public Safety Communications Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$203,228 and increase Balance Available by the same amount. This adjustment brings the FY16 budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Reduce the Police Department operating appropriations by \$2,609 to reconcile the amount estimated for payment of obligations incurred but not paid in FY15 to the actual amount paid, and increase Balance Available by the same amount.

131 Road Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	3,907,530	429,286	a	4,336,816
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	1,796,500	0		1,796,500
Intergovernmental	9,132,000	210,423	b,c	9,342,423
Rental	55,000	0		55,000
Charges for Services	76,000	0		76,000
Miscellaneous	182,500	0		182,500
Total Revenue	11,242,000	210,423		11,452,423
TOTAL RESOURCES	15,149,530	639,709		15,789,239
II. REQUIREMENTS				
Department Operating				
Public Works	13,345,508	203,977	b,c,d	13,549,485
Total Department Operating	13,345,508	203,977		13,549,485
Non-Departmental				
Interfund Transfers	863,000	0		863,000
Balance Available	941,022	435,732	a,c,d	1,376,754
Total Non-Departmental	1,804,022	435,732		2,239,754
TOTAL REQUIREMENTS	15,149,530	639,709		15,789,239

131 Road Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$429,286 and increase Balance Available by the same amount. This adjustment brings the FY16 budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **New Revenues:** Recognize Intergovernmental revenue in the amount of \$20,000 for a grant from LTD for SmartTrips program and increase the Public Works Department operating appropriations by the same amount.

c) **Reappropriations:** Reappropriate Intergovernmental revenue of \$190,423 for various prior year grants, increase the Public Works Department operating appropriations by \$502,170 for bike pedestrian operating improvements (\$73,741), Drive Less grant activity (\$7,519), crosswalk safety education (\$5,496), multimodal street design standards (\$100,498), SmartTrips program (\$76,910), enhanced pothole program (\$51,372), off-street pedestrian bridges (\$111,634), and seismic bridge inspection (\$75,000), and decrease Balance Available by \$311,747.

d) **Encumbrance Estimate Reconciliation:** Reduce the Public Works Department operating appropriations by \$318,193 to reconcile the amount estimated for payment of obligations incurred but not paid in FY15 to the actual amount paid, and increase Balance Available by the same amount.

135 Telecom Registration/Licensing Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	4,646,605	1,427,747	a	6,074,352
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	2,950,000	0		2,950,000
Miscellaneous	32,000	0		32,000
Total Revenue	2,982,000	0		2,982,000
TOTAL RESOURCES	7,628,605	1,427,747		9,056,352
II. REQUIREMENTS				
Department Operating				
Central Services	2,710,592	1,248,316	b,c	3,958,908
Total Department Operating	2,710,592	1,248,316		3,958,908
Capital Projects				
Capital Carryover	169,850	0		169,850
Total Capital Projects	169,850	0		169,850
Non-Departmental				
Interfund Transfers	1,493,000	0		1,493,000
Reserves	340,907	0		340,907
Balance Available	2,914,256	179,431	a,b,c	3,093,687
Total Non-Departmental	4,748,163	179,431		4,927,594
TOTAL REQUIREMENTS	7,628,605	1,427,747		9,056,352

135 Telecom Registration/Licensing Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$1,427,747 and increase Balance Available by the same amount. This adjustment brings the FY16 budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Telecommunication Projects Reappropriation:** Increase Central Services Department operating appropriations by \$1,425,364 for Telecommunication projects not completed in the prior fiscal year, and decrease Balance Available by the same amount.
- c) **Encumbrance Estimate Reconciliation:** Reduce the Central Services Department operating appropriations by \$177,048 to reconcile the amount estimated for payment of obligations incurred but not paid in FY15 to the actual amount paid, and increase Balance Available by the same amount.

150 Construction and Rental Housing Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	5,297,081	400,633	a	5,697,714
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	3,598,529	0		3,598,529
Charges for Services	4,362,554	0		4,362,554
Fines/Forfeitures	41,103	0		41,103
Miscellaneous	281,150	0		281,150
Total Revenue	8,283,336	0		8,283,336
TOTAL RESOURCES	13,580,417	400,633		13,981,050
II. REQUIREMENTS				
Department Operating				
Fire and Emergency Medical Services	303,275	0		303,275
Planning and Development	6,533,652	(1,617)	b,d	6,532,035
Public Works	440,639	0		440,639
Total Department Operating	7,277,566	(1,617)		7,275,949
Non-Departmental				
Interfund Transfers	820,000	0		820,000
Special Payments	800,000	0		800,000
Interfund Loans	0	65,000	c	65,000
Balance Available	4,682,851	337,250	a,b,c,d	5,020,101
Total Non-Departmental	6,302,851	402,250		6,705,101
TOTAL REQUIREMENTS	13,580,417	400,633		13,981,050

150 Construction and Rental Housing Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$400,633 and increase Balance Available by the same amount. This adjustment brings the FY16 budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **One-Time Funding Requests:** Increase the Planning and Development Department operating appropriations by \$50,000 for a limited duration Construction Services Outreach Manager and decrease Balance Available by the same amount.
- c) **Interfund Loan:** Increase Loans by \$65,000 for an interfund loan from the Construction Permits subfund (151) to the Low Income Housing subfund (175) for the purchase of a landbank site with repayment of the loan to occur by 12/31/2017 and decrease Balance Available by the same amount.
- d) **Encumbrance Estimate Reconciliation:** Reduce the Planning and Development Department operating appropriations by \$51,617 to reconcile the amount estimated for payment of obligations incurred but not paid in FY15 to the actual amount paid, and increase Balance Available by the same amount.

155 Solid Waste and Recycling Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	596,536	4,359	a	600,895
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	850,133	0		850,133
Miscellaneous	5,000	0		5,000
Total Revenue	855,133	0		855,133
TOTAL RESOURCES	1,451,669	4,359		1,456,028
II. REQUIREMENTS				
Department Operating				
Planning and Development	820,644	(22,304)	b	798,340
Total Department Operating	820,644	(22,304)		798,340
Non-Departmental				
Interfund Transfers	74,000	0		74,000
Balance Available	557,025	26,663	a, b	583,688
Total Non-Departmental	631,025	26,663		657,688
TOTAL REQUIREMENTS	1,451,669	4,359		1,456,028

155 Solid Waste and Recycling Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$4,359 and increase Balance Available by the same amount. This adjustment brings the FY16 budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Reduce the Planning and Development Department operating appropriations by \$22,304 to reconcile the amount estimated for payment of obligations incurred but not paid in FY15 to the actual amount paid, and increase Balance Available by the same amount.

170 Community Development Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	6,888,397	(3,237,737)	a	3,650,660
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	4,728,957	3,103,458	a,b,d	7,832,415
Charges for Services	83,950	0		83,950
Miscellaneous	515,670	776,914	b,d	1,292,584
Fiscal Transactions	2,748,600	65,000	e	2,813,600
Total Revenue	8,077,177	3,945,372		12,022,549
TOTAL RESOURCES	14,965,574	707,635		15,673,209
II. REQUIREMENTS				
Department Operating				
Central Services	0	0		0
Planning and Development	2,372,481	1,198,363	b,c,d,e	3,570,844
Total Department Operating	2,372,481	1,198,363		3,570,844
Capital Projects				
Capital Carryover	1,582,134	0		1,582,134
Total Capital Projects	1,582,134	0		1,582,134
Non-Departmental				
Debt Service	368,000	0		368,000
Interfund Transfers	123,000	0		123,000
Special Payments	9,329,959	(870,891)	a	8,459,068
Reserves	1,190,000	(125,776)	a	1,064,224
Balance Available	0	505,939	a,c	505,939
Total Non-Departmental	11,010,959	(490,728)		10,520,231
TOTAL REQUIREMENTS	14,965,574	707,635		15,673,209

170 Community Development Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$3,237,737, increase Intergovernmental revenue by \$2,722,863, decrease Special Payments for CDBG/HOME revolving fund loans by \$870,891, decrease Reserves by \$125,776, and increase Balance Available by \$481,793. These adjustments bring the FY16 budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **New Revenues:** Recognize Intergovernmental revenue from CDBG grants in the amount of \$359,195, increase Miscellaneous revenue by \$500,000 for the Turtle Creek sale of lots, and increase Planning and Development Department operating appropriations by \$859,195 for non-profit capital improvement projects (\$22,281), allocation of CDBG funds for Fair Housing (\$30,000), Willow Creek landbank repayment (\$306,914), and Turtle Creek expenditure (\$500,000).

c) **Encumbrance Estimate Reconciliation:** Reduce the Planning and Development Department operating appropriations by \$24,146 to reconcile the amount estimated for payment of obligations incurred but not paid in FY15 to the actual amount paid, and increase Balance Available by the same amount.

d) **One-Time Funding Requests:** Recognize Intergovernmental revenues of \$21,400 for Brownfield Assessment Coalition Grant, increase Miscellaneous revenue by \$276,914 for the proceeds from the sale of Willow Creek property, and increase the Planning and Development Department operating appropriations by \$298,314 for staff time and materials and supplies related to the Brownfields Assessment project (\$21,400) and repayment of previously expended funds to HUD for Willow Creek property (\$276,914).

e) **Interfund Loan:** Increase Fiscal Transactions revenue by \$65,000 to recognize an interfund loan from from the Construction Permits subfund (151) to the Low Income Housing subfund (175) for the purchase of a landbank site with repayment of the loan to occur by 12/31/2017 and increase the Planning and Development Department operating appropriations by the same amount.

180 Library, Parks and Recreation Special Revenue Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	4,161,879	(46,542)	a	4,115,337
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	16,920	0		16,920
Charges for Services	43,000	0		43,000
Miscellaneous	405,308	100,000	b	505,308
Fiscal Transactions	60,000	0		60,000
Total Revenue	525,228	100,000		625,228
TOTAL RESOURCES	4,687,107	53,458		4,740,565
II. REQUIREMENTS				
Department Operating				
Library, Recreation and Cultural Services	367,000	250,000	d	617,000
Total Department Operating	367,000	250,000		617,000
Capital Projects				
Capital Projects	50,306	0		50,306
Capital Carryover	1,184,136	(197,299)	c	986,837
Total Capital Projects	1,234,442	(197,299)		1,037,143
Non-Departmental				
Reserves	2,639,530	(249,214)	a,d	2,390,316
Special Payments	62,000	100,000	b	162,000
Balance Available	384,135	149,971	a,c	534,106
Total Non-Departmental	3,085,665	757		3,086,422
TOTAL REQUIREMENTS	4,687,107	53,458		4,740,565

180 Library, Parks and Recreation Special Revenue Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$46,542, decrease Library Miscellaneous Trust Reserve by \$41,873, increase Campbell Center Trust Reserve by \$20,464, increase Kaufman Center Trust Reserve by \$39,177, decrease Hayes Trust Reserve by \$48,831, increase Recreation Miscellaneous Trust Reserve by \$31,849, and decrease Balance Available by \$47,328. These adjustments bring the FY16 budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **New Revenues:** Recognize \$100,000 increase in Miscellaneous revenue for a one-time donation to establish the Art Loan Program and increase Special Payments by the same amount for loan expenditures.

c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$197,299 and increase Balance Available by the same amount. This action reconciles the FY16 Capital Carryover Estimate to the actual ending FY15 capital projects balance.

d) **One-Time Funding Requests:** Increase the LRCS Department operating appropriation by \$250,000 for the design and planning of the Campbell Community Center kitchen remodel project (\$50,000) and remodeling of the library for makerspace areas (\$200,000), decrease Library Miscellaneous Trust Reserve by \$200,000, and decrease Campbell Center Trust Reserve by \$50,000.

211 General Obligation Debt Service Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	38,804	316,048	a	354,852
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	14,268,159	0		14,268,159
Miscellaneous	12,000	0		12,000
Total Revenue	14,280,159	0		14,280,159
TOTAL RESOURCES	14,318,963	316,048		14,635,011
II. REQUIREMENTS				
Non-Departmental				
Debt Service	14,318,963	316,048	a	14,635,011
Total Non-Departmental	14,318,963	316,048		14,635,011
TOTAL REQUIREMENTS	14,318,963	316,048		14,635,011

211 General Obligation Debt Service Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$316,048 and increase Debt Service by the same amount. This adjustment brings the FY16 budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

250 Special Assessment Bond Debt Service Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	417,355	18,207	a	435,562
CHANGE TO WORKING CAPITAL				
REVENUE				
Miscellaneous	49,500	0		49,500
Fiscal Transactions	320,900	0		320,900
Total Revenue	370,400	0		370,400
TOTAL RESOURCES	787,755	18,207		805,962
II. REQUIREMENTS				
Non-Departmental				
Debt Service	367,502	13,419	a	380,921
Interfund Transfers	363,535	0		363,535
Reserves	56,718	4,788	a	61,506
Total Non-Departmental	787,755	18,207		805,962
TOTAL REQUIREMENTS	787,755	18,207		805,962

250 Special Assessment Bond Debt Service Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$18,207, increase Debt Service by \$13,419, and increase Reserves by \$4,788. These adjustments bring the FY16 budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

310 General Capital Projects Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	24,199,900	(7,061,772)	a	17,138,128
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	15,000	0		15,000
Miscellaneous	15,000	1,650,000	a,d	1,665,000
Interfund Transfers	3,509,300	900,000	c	4,409,300
Fiscal Transactions	0	7,635,863	a,b	7,635,863
Total Revenue	3,539,300	10,185,863		13,725,163
TOTAL RESOURCES	27,739,200	3,124,091		30,863,291
II. REQUIREMENTS				
Department Operating				
Library, Recreation and Cultural Services	20,000	0		20,000
Total Department Operating	20,000	0		20,000
Capital Projects				
Capital Projects	2,979,905	945,238	a,b,c,d	3,925,143
Capital Carryover	23,467,146	2,687,452	b	26,154,598
Total Capital Projects	26,447,051	3,632,690		30,079,741
Non-Departmental				
Debt Service	50,000	0		50,000
Reserves	566,560	(540,000)	b	26,560
Balance Available	655,589	31,401	a,b	686,990
Total Non-Departmental	1,272,149	(508,599)		763,550
TOTAL REQUIREMENTS	27,739,200	3,124,091		30,863,291

310 General Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$7,061,772, increase Fiscal Transactions revenue by \$3,650,708 for General Obligation Bond Proceeds to re-budget revenue for bonds authorized but not sold in the prior fiscal year, increase Miscellaneous revenue by \$1,620,000 to rebudget future revenues for the City Hall funding plan, decrease Capital Projects appropriations by \$524,762 and decrease Balance Available by \$1,266,302. These adjustments bring the FY16 budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Increase Fiscal Transactions revenue by \$3,985,155 for General Obligation Bond Proceeds to re-budget revenue for bonds authorized but not sold in the prior fiscal year, increase Capital Projects appropriations by \$3,227,452, decrease Reserves by \$540,000 and increase Balance Available by \$1,297,703. These adjustments reconcile the FY16 Capital Carryover Estimate to the actual ending FY15 capital projects balance.

c) **Interfund Transfer:** Recognize Interfund Transfer revenue of \$900,000 from the General Fund and increase Capital Project appropriations by the same amount.

d) **One-Time Funding Requests:** Recognize Miscellaneous revenue increase of \$30,000 for repayment from sale of the Willow Creek property and increase Capital Projects appropriations by the same amount for the expenditure.

330 Systems Development Capital Projects Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	19,554,398	1,322,754	a	20,877,152
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	138,840	0		138,840
Charges for Services	3,903,500	100,583	e	4,004,083
Miscellaneous	73,172	0		73,172
Total Revenue	4,115,512	100,583		4,216,095
TOTAL RESOURCES	23,669,910	1,423,337		25,093,247
II. REQUIREMENTS				
Department Operating				
Planning and Development	114,035	0		114,035
Public Works	408,146	(11,903)	d	396,243
Total Department Operating	522,181	(11,903)		510,278
Capital Projects				
Capital Projects	3,367,000	1,309,689	c,e	4,676,689
Capital Carryover	5,294,107	(572,949)	b	4,721,158
Total Capital Projects	8,661,107	736,740		9,397,847
Non-Departmental				
Interfund Transfers	39,000	0		39,000
Balance Available	14,447,622	698,500	a,b,c,d,e	15,146,122
	14,486,622	698,500		15,185,122
TOTAL REQUIREMENTS	23,669,910	1,423,337		25,093,247

330 Systems Development Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$1,322,754 and increase Balance Available by the same amount. This adjustment brings the FY16 budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$572,949 and increase Balance Available by the same amount. This adjustment reconciles the FY16 Capital Carryover Estimate to the actual ending FY15 capital projects balance.

c) **One-Time Funding Requests:** Increase Capital Projects appropriations by \$475,000 for bike/pedestrian improvements (\$150,000) and Willamette Street improvements (\$325,000), and decrease Balance Available by the same amount.

d) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriations by \$11,903 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY15 to the actual amount paid.

e) **New Revenue:** Recognize \$100,583 in Charges for Services for new revenues from developers unable to treat their own stormwater, increase Capital Projects appropriations by \$834,689 and decrease Balance Available by \$734,106.

340 Transportation Capital Projects Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	10,060,232	(5,794,172)	a	4,266,060
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	2,880,000	0		2,880,000
Intergovernmental	1,433,645	4,068,888	b,c	5,502,533
Charges for Services	10,000	47,200	b	57,200
Miscellaneous	10,000	0		10,000
Interfund Transfers	30,000	0		30,000
Fiscal Transactions	8,300,000	2,508,620	a	10,808,620
Total Revenue	12,663,645	6,624,708		19,288,353
TOTAL RESOURCES	22,723,877	830,536		23,554,413
II. REQUIREMENTS				
Capital Projects				
Capital Projects	12,825,070	726,364	b	13,551,434
Capital Carryover	9,514,677	(1,599,614)	d	7,915,063
Total Capital Projects	22,339,747	(873,250)		21,466,497
Non-Departmental				
Debt Service	10,000	0		10,000
Balance Available	374,130	1,703,786	a,b,c,d	2,077,916
Total Non-Departmental	384,130	1,703,786		2,087,916
TOTAL REQUIREMENTS	22,723,877	830,536		23,554,413

340 Transportation Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$5,794,172, increase Draws on General Obligation Line of Credit for bonds authorized but not sold in the prior fiscal year by \$2,508,620, and decrease Balance Available by \$3,285,552. These adjustments bring the FY16 budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **New Revenues:** Recognize Intergovernmental revenues associated with various grants in the amount of \$513,825, increase Charges for Services by \$47,200 for right of way sales/vacation applications, increase Capital Projects appropriations by \$726,364 for South Bank path project (\$221,325), Railroad Quite Zone (\$47,200), Coburg Bottom Loop path (\$292,500), and street trees contract (\$165,339), and decrease Balance Available by \$165,339.

c) **Capital Grants Reappropriation:** Reappropriate \$3,555,063 in Intergovernmental revenue for previous years grants and increase Balance Available by the same amount.

d) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$1,599,614 and increase Balance Available by the same amount. This adjustment reconciles the FY16 Capital Carryover Estimate to the actual ending FY15 capital projects balance.

350 Special Assessment Capital Projects Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,594,990	3,497	a	1,598,487
CHANGE TO WORKING CAPITAL				
REVENUE				
Miscellaneous	11,600	0		11,600
Fiscal Transactions	11,900	0		11,900
Total Revenue	<u>23,500</u>	<u>0</u>		<u>23,500</u>
TOTAL RESOURCES	<u>1,618,490</u>	<u>3,497</u>		<u>1,621,987</u>
II. REQUIREMENTS				
Non-Departmental				
Interfund Transfers	630,291	0		630,291
Balance Available	988,199	3,497	a	991,696
Total Non-Departmental	<u>1,618,490</u>	<u>3,497</u>		<u>1,621,987</u>
TOTAL REQUIREMENTS	<u>1,618,490</u>	<u>3,497</u>		<u>1,621,987</u>

350 Special Assessment Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$3,497 and increase Balance Available by the same amount. This adjustment brings the FY16 Budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

510 Municipal Airport Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	22,832,272	(7,198,079)	a	15,634,193
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	4,523,250	5,356,809	c,e	9,880,059
Rental	1,146,690	0		1,146,690
Charges for Services	8,147,256	50,000	f	8,197,256
Fines/Forfeitures	6,500	0		6,500
Miscellaneous	10,000	0		10,000
Total Revenue	13,833,696	5,406,809		19,240,505
TOTAL RESOURCES	36,665,968	(1,791,270)		34,874,698
II. REQUIREMENTS				
Department Operating				
Fire and Emergency Medical Services	848,932	0		848,932
Police	551,207	0		551,207
Public Works	7,092,982	556,941	c,d,f	7,649,923
Total Department Operating	8,493,121	556,941		9,050,062
Capital Projects				
Capital Projects	8,055,000	0		8,055,000
Capital Carryover	11,838,550	(2,877,199)	b	8,961,351
Total Capital Projects	19,893,550	(2,877,199)		17,016,351
Non-Departmental				
Interfund Transfers	520,000	0		520,000
Reserves	2,610,001	0		2,610,001
Balance Available	5,149,296	528,988	a,b,d,e,f	5,678,284
Total Non-Departmental	8,279,297	528,988		8,808,285
TOTAL REQUIREMENTS	36,665,968	(1,791,270)		34,874,698

510 Municipal Airport Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$7,198,079 and decrease Balance Available by the the same amount. This adjustment brings the FY16 Budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$2,877,199 and increase Balance Available by the same amount. This adjustment reconciles the FY16 Capital Carryover Estimate to the actual ending FY15 capital projects balance.

c) **New Revenues:** Recognize Intergovernmental revenue from Department of Transportation Small Community Air Service Development grant for airline revenue guarantee and marketing for new air service in the amount of \$493,171, and \$274,272 from Chamber of Commerce, Lane Metro Partnership, and Travel Lane County for this project, and increase the Public Works Department operating appropriations by \$767,443.

d) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriations by \$285,502 to reconcile the amount estimated for payment of obligations incurred but not paid in FY15 to the actual amount paid, and increase Balance Available by the same amount.

e) **Capital Grants Reappropriation:** Recognize Intergovernmental revenues supporting previously budgeted Airport capital projects in the amount of \$4,589,366 and increase Balance Available by the same amount.

f) **One-Time Funding Request:** Increase Charges for Services revenue by \$50,000, decrease Balance Available by \$25,000 and increase the Public Works Department operating appropriations by \$75,000 to provide shuttle service to the airport by LTD.

520 Parking Services Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	272,826	688,726	a	961,552
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	513,400	0		513,400
Charges for Services	4,222,780	40,000	b	4,262,780
Fines/Forfeitures	1,340,600	0		1,340,600
Miscellaneous	8,000	0		8,000
Total Revenue	6,084,780	40,000		6,124,780
TOTAL RESOURCES	6,357,606	728,726		7,086,332
II. REQUIREMENTS				
Department Operating				
Central Services	431,769	(3,438)	c	428,331
Planning and Development	4,200,280	0		4,200,280
Public Works	50,237	40,000	b	90,237
Total Department Operating	4,682,286	36,562		4,718,848
Capital Projects				
Capital Projects	50,000	0		50,000
Capital Carryover	34,801	0		34,801
Total Capital Projects	84,801	0		84,801
Non-Departmental				
Interfund Transfers	1,502,755	0		1,502,755
Balance Available	87,764	692,164	a,c	779,928
Total Non-Departmental	1,590,519	692,164		2,282,683
TOTAL REQUIREMENTS	6,357,606	728,726		7,086,332

520 Parking Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$688,726 and increase Balance Available by the same amount. This adjustment brings the FY16 Budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **New Revenues:** Recognize Charges for Services revenues associated with the West University Neighborhood's Residential Permit Program in the amount of \$40,000 and increase the Public Works Department operating appropriations by the same amount for work associated with the program.

c) **Encumbrance Estimate Reconciliation:** Reduce the Central Services Department operating appropriations by \$3,438 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY15 to the actual amount paid.

530 Wastewater Utility Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	6,042,081	(1,611,662)	a	4,430,419
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	54,063,221	1,431,720	a,d	55,494,941
Fines/Forfeitures	5,000	0		5,000
Miscellaneous	30,000	0		30,000
Total Revenue	54,098,221	1,431,720		55,529,941
TOTAL RESOURCES	60,140,302	(179,942)		59,960,360
II. REQUIREMENTS				
Department Operating				
Public Works	26,031,442	(373,277)	b,d	25,658,165
Total Department Operating	26,031,442	(373,277)		25,658,165
Capital Projects				
Capital Projects	2,140,000	0		2,140,000
Capital Carryover	3,050,189	(315,962)	c	2,734,227
Total Capital Projects	5,190,189	(315,962)		4,874,227
Non-Departmental				
Interfund Transfers	1,520,000	0		1,520,000
Special Payments	26,644,900	0		26,644,900
Balance Available	753,771	509,297	a,b,c	1,263,068
Total Non-Departmental	28,918,671	509,297		29,427,968
TOTAL REQUIREMENTS	60,140,302	(179,942)		59,960,360

530 Wastewater Utility Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$1,611,662, increase Charges for Services revenues by \$1,033,720 and decrease Balance Available by \$577,942. These adjustments bring the FY16 Budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriations by \$771,277 to reconcile the amount estimated for payment of obligations incurred but not paid in FY15 to the actual amount paid, and increase Balance Available by the same amount.

c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$315,962 and increase Balance Available by the same amount. This adjustment reconciles the FY16 Capital Carryover Estimate to the actual ending FY15 capital projects balance.

d) **Wastewater Projects Reappropriation:** Recognize Charges for Services revenues in the amount of \$398,000, and increase the Public Works Department operating appropriations by the same amount for Wastewater equipment replacement (\$162,000), co-generation design and engineering (\$200,000), and covered storage structures (\$36,000).

539 Stormwater Utility Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	8,295,095	(2,142,875)	a	6,152,220
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	108,500	0		108,500
Intergovernmental	35,000	1,142,996	b,e,g	1,177,996
Rental	4,000	0		4,000
Charges for Services	16,607,135	265,747	a	16,872,882
Miscellaneous	28,000	0		28,000
Total Revenue	16,782,635	1,408,743		18,191,378
TOTAL RESOURCES	25,077,730	(734,132)		24,343,598
II. REQUIREMENTS				
Department Operating				
Public Works	14,931,061	(503,610)	a,b,c,g	14,427,451
Total Department Operating	14,931,061	(503,610)		14,427,451
Capital Projects				
Capital Projects	2,815,000	(186,047)	a,f,g	2,628,953
Capital Carryover	4,516,121	(466,863)	d	4,049,258
Total Capital Projects	7,331,121	(652,910)		6,678,211
Non-Departmental				
Interfund Transfers	1,086,000	0		1,086,000
Special Payments	15,000	0		15,000
Balance Available	1,714,548	422,388	a,b,c,d,e,f,g	2,136,936
Total Non-Departmental	2,815,548	422,388		3,237,936
TOTAL REQUIREMENTS	25,077,730	(734,132)		24,343,598

539 Stormwater Utility Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$2,142,875, increase Charges for Services by \$265,747, decrease the Public Works Department operating appropriations by \$531,002, decrease Capital Projects appropriations by \$265,747, and decrease Balance Available by \$1,080,379. These adjustments bring the FY16 budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Stormwater Projects Reappropriation:** Recognize Intergovernmental revenues in the amount of \$56,225, decrease Balance Available by \$29,398 and increase the Public Works Department operating appropriations by \$85,623 for Ludwigia control project (\$19,007), Whilamut Natural Area landscape services (\$37,218), and herbicide vegetation control (\$29,398).

c) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriations by \$109,231 to reconcile the amount estimated for payment of obligations incurred but not paid in FY15 to the actual amount paid and increase Balance Available by the same amount.

d) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$466,863 and increase Balance Available by the same amount. This adjustment reconciles the FY16 Capital Carryover Estimate to the actual ending FY15 capital projects balance.

e) **Capital Grants Reappropriation:** Recognize Intergovernmental revenues supporting previously budgeted Stormwater capital projects in the amount of \$1,035,771 and increase Balance Available by the same amount.

f) **One-Time Funding Requests:** Increase the Capital Projects appropriations by \$75,000 for additional funding for the Coyote Prairie North Restoration project and decrease Balance Available by the same amount.

g) **New Revenues:** Recognize Intergovernmental revenues associated with BLM fuel reduction grant in the amount of \$51,000, increase the Public Works Department operating appropriation by \$51,000 for work associated with the grant, increase Capital Projects appropriation by \$4,700 for tree replacement, and decrease Balance Available by \$4,700.

592 Ambulance Transport Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	351,331	947,442	a	1,298,773
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	7,279,494	135,000	b	7,414,494
Miscellaneous	75,758	0		75,758
Total Revenue	7,355,252	135,000		7,490,252
TOTAL RESOURCES	7,706,583	1,082,442		8,789,025
II. REQUIREMENTS				
Department Operating				
Fire and Emergency Medical Services	6,772,184	135,000	b	6,907,184
Total Department Operating	6,772,184	135,000		6,907,184
Non-Departmental				
Interfund Transfers	932,390	0		932,390
Balance Available	2,009	947,442	a	949,451
Total Non-Departmental	934,399	947,442		1,881,841
TOTAL REQUIREMENTS	7,706,583	1,082,442		8,789,025

592 Ambulance Transport Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$947,442 and increase Balance Available by the same amount. This adjustment brings the FY16 Budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **New Revenues:** Recognize Charges for Services new revenue in the amount of \$135,000 from the City of Springfield for reimbursement of purchased medical supplies and equipment and increase the Fire and Emergency Medical Services Department operating appropriations by the same amount.

600 Fleet Services Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	13,147,025	4,334,202	a	17,481,227
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	25,000	0		25,000
Charges for Services	9,552,702	0		9,552,702
Miscellaneous	322,000	0		322,000
Interfund Transfers	1,380,000	0		1,380,000
Total Revenue	11,279,702	0		11,279,702
TOTAL RESOURCES	24,426,727	4,334,202		28,760,929
II. REQUIREMENTS				
Department Operating				
Public Works	11,859,377	(155,442)	b	11,703,935
Total Department Operating	11,859,377	(155,442)		11,703,935
Non-Departmental				
Interfund Transfers	356,000	0		356,000
Reserves	11,755,102	4,494,394	a,b	16,249,496
Balance Available	456,248	(4,750)	a	451,498
Total Non-Departmental	12,567,350	4,489,644		17,056,994
TOTAL REQUIREMENTS	24,426,727	4,334,202		28,760,929

600 Fleet Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$4,334,202, increase Reserves by \$4,338,952, and decrease Balance Available by \$4,750. These adjustments bring the FY16 Budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriations by \$155,442 and increase Reserves by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY15 to the actual amount paid.

610 Information Systems and Services Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	5,614,615	2,102,297	a	7,716,912
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	7,374,248	0		7,374,248
Miscellaneous	29,600	0		29,600
Interfund Transfers	1,963,826	0		1,963,826
Total Revenue	9,367,674	0		9,367,674
TOTAL RESOURCES	14,982,289	2,102,297		17,084,586
II. REQUIREMENTS				
Department Operating				
Central Services	13,297,203	675,943	a,b	13,973,146
Total Department Operating	13,297,203	675,943		13,973,146
Non-Departmental				
Interfund Transfers	299,000	0		299,000
Reserves	755,599	0		755,599
Balance Available	630,487	1,426,354	a,b	2,056,841
Total Non-Departmental	1,685,086	1,426,354		3,111,440
TOTAL REQUIREMENTS	14,982,289	2,102,297		17,084,586

610 Information Systems and Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$2,102,297, increase Central Services Department operating appropriations by \$695,883, and increase Balance Available by \$1,406,414. These adjustments bring the FY16 Budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Decrease the Central Services Department operating appropriations by \$19,940 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY15 to the actual amount paid.

615 Facilities Services Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	3,465,624	43,639	a	3,509,263
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	510,205	0		510,205
Charges for Services	9,442,898	0		9,442,898
Miscellaneous	6,000	0		6,000
Total Revenue	9,959,103	0		9,959,103
TOTAL RESOURCES	13,424,727	43,639		13,468,366
II. REQUIREMENTS				
Department Operating				
Central Services	9,283,708	0		9,283,708
Planning and Development	343,206	0		343,206
Total Department Operating	9,626,914	0		9,626,914
Capital Projects				
Capital Carryover	515,476	(66,602)	b	448,874
Total Capital Projects	515,476	(66,602)		448,874
Non-Departmental				
Debt Service	211,700	0		211,700
Interfund Transfers	433,000	0		433,000
Reserves	542,000	0		542,000
Balance Available	2,095,637	110,241	a,b	2,205,878
Total Non-Departmental	3,282,337	110,241		3,392,578
TOTAL REQUIREMENTS	13,424,727	43,639		13,468,366

615 Facilities Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$43,639 and increase Balance Available by the same amount. This adjustment brings the FY16 Budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$66,602 and increase Balance Available by the same amount. This adjustment reconciles the FY16 Capital Carryover Estimate to the actual ending FY15 capital projects balance.

620 Risk and Benefits Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	10,621,511	2,246,281	a	12,867,792
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	229,275	0		229,275
Charges for Services	39,754,385	0		39,754,385
Miscellaneous	111,397	0		111,397
Total Revenue	40,095,057	0		40,095,057
TOTAL RESOURCES	50,716,568	2,246,281		52,962,849
II. REQUIREMENTS				
Department Operating				
Central Services	35,313,131	0		35,313,131
Total Department Operating	35,313,131	0		35,313,131
Non-Departmental				
Debt Service	6,069,400	0		6,069,400
Interfund Transfers	129,000	0		129,000
Reserves	6,703,895	108,857	a	6,812,752
Balance Available	2,501,142	2,137,424	a	4,638,566
Total Non-Departmental	15,403,437	2,246,281		17,649,718
TOTAL REQUIREMENTS	50,716,568	2,246,281		52,962,849

620 Risk and Benefits Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$2,246,281, increase the Debt Service Reserve by \$48,237, increase the Medical Rate Stabilization Reserve by \$60,620, and increase Balance Available by \$2,137,424. These adjustments bring the FY16 Budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

630 Professional Services Fund

	FY16 Adopted	FY16 SB1 Action		FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	4,274,372	82,904	a	4,357,276
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	500	0		500
Charges for Services	5,996,066	0		5,996,066
Miscellaneous	800	0		800
Total Revenue	5,997,366	0		5,997,366
TOTAL RESOURCES	10,271,738	82,904		10,354,642
II. REQUIREMENTS				
Department Operating				
Public Works	6,177,049	0		6,177,049
Total Department Operating	6,177,049	0		6,177,049
Non-Departmental				
Interfund Transfers	665,000	0		665,000
Reserves	2,225,204	0		2,225,204
Balance Available	1,204,485	82,904	a	1,287,389
Total Non-Departmental	4,094,689	82,904		4,177,593
TOTAL REQUIREMENTS	10,271,738	82,904		10,354,642

630 Professional Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$82,904 and increase Balance Available by the same amount. This adjustment brings the FY16 budgeted Beginning Working Capital in compliance with the audited FY15 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

**A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET;
MAKING APPROPRIATIONS FOR THE CITY OF EUGENE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2015,
AND ENDING JUNE 30, 2016.**

The City Council of the City of Eugene finds that Adopting the Supplemental Budget and Making Appropriations is necessary under ORS 294.471.

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 Supplemental Budget for the City of Eugene, Oregon, for the fiscal year beginning July 1, 2015, and ending June 30, 2016, as set forth in attached Exhibit A is hereby adopted.

Section 2.

The supplemental amounts for the fiscal year beginning July 1, 2015, and ending June 30, 2016, and for the purposes shown in attached Exhibit A are hereby appropriated.

Section 3.

That this Supplemental Budget is prepared in accordance with ORS 294.471(1), which authorizes the formulation of a supplemental budget resulting from "An occurrence or condition that is not ascertained when preparing the original budget or a previous supplemental budget for the current year or current budget period and that requires a change in financial planning." This Supplemental Budget was published in accordance with ORS 294.471(3).

Section 4.

This resolution complies with ORS 294.471(4), and does not authorize an increase in the levy of property taxes above the amount in the Adopted Budget publication.

The foregoing resolution adopted this 14th day of December, 2015.

City Recorder

EXHIBIT A

Amounts
in dollars

GENERAL FUND

Department Operating	
Central Services	1,895,755
Fire and Emergency Medical Services	1,242,676
Library, Recreation and Cultural Services	433,067
Planning and Development	1,085,713
Police	1,019,912
Public Works	366,259
Total Department Operating	<u>6,043,382</u>
Non-Departmental	
Contingency	(32,000)
Interfund Transfers	900,000
* Reserves	(3,390,491)
Total Non-Departmental	<u>(2,522,491)</u>
TOTAL GENERAL FUND	<u>3,520,891</u>

SPECIAL ASSESSMENT MANAGEMENT FUND

Non-Departmental	
* Balance Available	32,990
Total Non-Departmental	<u>32,990</u>
TOTAL SPECIAL ASSESSMENT MANAGEMENT FUND	<u>32,990</u>

ROAD FUND

Department Operating	
Public Works	203,977
Total Department Operating	<u>203,977</u>
Non-Departmental	
* Balance Available	435,732
Total Non-Departmental	<u>435,732</u>
TOTAL ROAD FUND	<u>639,709</u>

PUBLIC SAFETY COMMUNICATIONS FUND

Department Operating	
Police	(2,609)
Total Department Operating	<u>(2,609)</u>
Non-Departmental	
* Balance Available	205,837
Total Non-Departmental	<u>205,837</u>
TOTAL PUBLIC SAFETY COMMUNICATIONS FUND	<u>203,228</u>

TELECOM REGISTRATION/LICENSING FUND

Department Operating	
Central Services	1,248,316
Total Department Operating	<u>1,248,316</u>
Non-Departmental	
* Balance Available	179,431
Total Non-Departmental	<u>179,431</u>
TOTAL TELECOM REGISTRATION/LICENSING FUND	<u>1,427,747</u>

CONSTRUCTION AND RENTAL HOUSING FUND

Department Operating	
Planning and Development	(1,617)
Total Department Operating	<u>(1,617)</u>
Non-Departmental	
Interfund Loans	65,000
* Balance Available	337,250
Total Non-Departmental	<u>402,250</u>
TOTAL CONSTRUCTION AND RENTAL HOUSING FUND	<u>400,633</u>

SOLID WASTE AND RECYCLING FUND

Department Operating	
Planning and Development	(22,304)
Total Department Operating	<u>(22,304)</u>
Non-Departmental	
* Balance Available	26,663
Total Non-Departmental	<u>26,663</u>
TOTAL SOLID WASTE AND RECYCLING FUND	<u>4,359</u>

COMMUNITY DEVELOPMENT FUND

Department Operating	
Planning and Development	1,198,363
Total Department Operating	<u>1,198,363</u>
Non-Departmental	
Special Payments	(870,891)
* Reserves	(125,776)
* Balance Available	505,939
Total Non-Departmental	<u>(490,728)</u>
TOTAL COMMUNITY DEVELOPMENT FUND	<u>707,635</u>

LIBRARY, PARKS AND RECREATION SPECIAL REVENUE FUND

Department Operating	
Library, Recreation and Cultural Services	250,000
Total Department Operating	<u>250,000</u>
Capital Projects	
Capital Projects	(197,299)
Total Capital Projects	<u>(197,299)</u>
Non-Departmental	
Special Payments	100,000
* Reserves	(249,214)
* Balance Available	149,971
Total Non-Departmental	<u>757</u>
TOTAL LIBRARY, PARKS AND REC. SPECIAL REVENUE FUND	<u>53,458</u>

GENERAL OBLIGATION DEBT SERVICE FUND

Non-Departmental	
Debt Service	316,048
Total Non-Departmental	<u>316,048</u>
TOTAL GENERAL OBLIGATION DEBT SERVICE FUND	<u>316,048</u>

SPECIAL ASSESSMENT BOND DEBT SERVICE FUND

Non-Departmental	
Debt Service	13,419
* Reserves	4,788
Total Non-Departmental	<u>18,207</u>
TOTAL SPECIAL ASSESSMENT BOND DEBT SERVICE FUND	<u>18,207</u>

GENERAL CAPITAL PROJECTS FUND

Capital Projects	
Capital Projects	3,632,690
Total Capital Projects	<u>3,632,690</u>
Non-Departmental	
* Reserves	(540,000)
* Balance Available	31,401
Total Non-Departmental	<u>(508,599)</u>
TOTAL GENERAL CAPITAL PROJECTS FUND	<u>3,124,091</u>

SYSTEMS DEVELOPMENT CAPITAL PROJECTS FUND

Department Operating	
Public Works	(11,903)
Total Department Operating	<u>(11,903)</u>
Capital Projects	
Capital Projects	736,740
Total Capital Projects	<u>736,740</u>
Non-Departmental	
* Balance Available	698,500
Total Non-Departmental	<u>698,500</u>
TOTAL SYSTEMS DEVELOPMENT CAP. PROJECTS FUND	<u>1,423,337</u>

TRANSPORTATION CAPITAL PROJECTS FUND

Capital Projects	
Capital Projects	(873,250)
Total Capital Projects	<u>(873,250)</u>
Non-Departmental	
* Balance Available	1,703,786
Total Non-Departmental	<u>1,703,786</u>
TOTAL TRANSPORTATION CAPITAL PROJECTS FUND	<u>830,536</u>

SPECIAL ASSESSMENT CAPITAL PROJECTS FUND

Non-Departmental	
* Balance Available	3,497
Total Non-Departmental	<u>3,497</u>
TOTAL SPECIAL ASSESSMENT CAPITAL PROJECTS FUND	<u>3,497</u>

MUNICIPAL AIRPORT FUND

Department Operating	
Public Works	556,941
Total Department Operating	<u>556,941</u>
Capital Projects	
Capital Projects	(2,877,199)
Total Capital Projects	<u>(2,877,199)</u>
Non-Departmental	
* Balance Available	528,988
Total Non-Departmental	<u>528,988</u>
TOTAL MUNICIPAL AIRPORT FUND	<u>(1,791,270)</u>

PARKING SERVICES FUND

Department Operating	
Central Services	(3,438)
Public Works	40,000
Total Department Operating	<u>36,562</u>
Non-Departmental	
* Balance Available	692,164
Total Non-Departmental	<u>692,164</u>
TOTAL PARKING SERVICES FUND	<u>728,726</u>

WASTEWATER UTILITY FUND

Department Operating	
Public Works	(373,277)
Total Department Operating	<u>(373,277)</u>
Capital Projects	
Capital Projects	(315,962)
Total Capital Projects	<u>(315,962)</u>
Non-Departmental	
* Balance Available	509,297
Total Non-Departmental	<u>509,297</u>
TOTAL WASTEWATER UTILITY FUND	<u>(179,942)</u>

STORMWATER UTILITY FUND

Department Operating	
Public Works	(503,610)
Total Department Operating	<u>(503,610)</u>
Capital Projects	
Capital Projects	(652,910)
Total Capital Projects	<u>(652,910)</u>
Non-Departmental	
* Balance Available	422,388
Total Non-Departmental	<u>422,388</u>
TOTAL STORMWATER UTILITY FUND	<u>(734,132)</u>

AMBULANCE TRANSPORT FUND

Department Operating	
Fire and Emergency Medical Services	135,000
Total Department Operating	<u>135,000</u>
Non-Departmental	
* Balance Available	947,442
Total Non-Departmental	<u>947,442</u>
TOTAL AMBULANCE TRANSPORT FUND	<u>1,082,442</u>

FLEET SERVICES FUND

Department Operating	
Public Works	(155,442)
Total Department Operating	<u>(155,442)</u>
Non-Departmental	
* Reserves	4,494,394
* Balance Available	(4,750)
Total Non-Departmental	<u>4,489,644</u>
TOTAL FLEET SERVICES FUND	<u>4,334,202</u>

INFORMATION SYSTEMS AND SERVICES FUND

Department Operating	
Central Services	675,943
Total Department Operating	<u>675,943</u>
Non-Departmental	
* Balance Available	1,426,354
Total Non-Departmental	<u>1,426,354</u>
TOTAL INFORMATION SYSTEMS AND SERVICES FUND	<u>2,102,297</u>

FACILITIES SERVICES FUND

Capital Projects	
Capital Projects	(66,602)
Total Capital Projects	<u>(66,602)</u>
Non-Departmental	
* Balance Available	110,241
Total Non-Departmental	<u>110,241</u>
TOTAL FACILITIES SERVICES FUND	<u>43,639</u>

RISK AND BENEFITS FUND

Non-Departmental	
* Reserves	108,857
* Balance Available	2,137,424
Total Non-Departmental	<u>2,246,281</u>
TOTAL RISK AND BENEFITS FUND	<u>2,246,281</u>

PROFESSIONAL SERVICES FUND

Non-Departmental	
* Balance Available	82,904
Total Non-Departmental	<u>82,904</u>
TOTAL PROFESSIONAL SERVICES FUND	<u>82,904</u>

TOTAL REQUIREMENTS - ALL FUNDS	<u><u>20,621,513</u></u>
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* Reserves and Balance Available amounts are not appropriated for spending and are shown for informational purposes only.