

FY17 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, 2016 and Ending June 30, 2017

Meeting Date: December 12, 2016
Department: Central Services
www.eugene-or.gov

Agenda Item Number: 5
Staff Contact: Twylla Miller
Contact Telephone Number: 541-682-8417

ISSUE STATEMENT

Council approval of the first Supplemental Budget (SB1) for Fiscal Year 2017 (FY17) 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 2016 (FY16) 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 FY16 ending working capital that was made in the FY17 Adopted Budget and the audited actual FY16 ending working capital. This adjustment is recognized on SB1 and is the largest component of the transactions included in this budget request.

To improve transparency and ensure more timely information, one process change made this year is to complete the audit a month earlier. This allows the Finance Division to present the audit results at the same meeting that Council considers the first supplemental budget. Previously, the audit was presented to Council in January.

City Council Contingency

This Supplemental Budget includes a recommendation to use \$21,149 out of \$32,000 in the City Council Contingency account to cover the costs associated with the November 2016 general election voters' pamphlet for the recreational marijuana tax measure.

General Fund Transactions and Fund Balance Information

For the Main Subfund of the General Fund, the MBWC adjustment is \$19,183,444. The larger-than-normal MBWC adjustment is primarily due to the Comcast settlement, which accounts for \$18.75 million of the total. All other MBWC adjustments to the General Fund total \$433,444. With the exception of the Comcast settlement, the MBWC was relatively small due to a combination of lower than anticipated Property Tax revenues (\$0.9 million), EWEB CILT revenues (\$0.4 million) and Franchise Fees (\$1.1 million). Overall revenue collections were 1.7% below estimates, with FY16 actual revenues totaling \$137.7 million, excluding the Comcast settlement amount. The decrease in Franchise Fees was due to a change in FY16 accruals, resulting in only three quarterly payments in FY16, instead of the typical four. This was due to a change in the Comprehensive Annual Financial Report (CAFR) schedule, which was moved forward to provide a timelier audit. The FY16 Franchise Fee revenue reduction was a one-time occurrence, and going forward, Franchise Fees will have four quarterly payments included in each fiscal year.

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, \$3.0 million (2.8%) over the prior five years. Actual department underspending ended up at \$2.5 million or 1.8%, approximately \$500,000 saved above the amount included in the experience estimates.

Total funds available for appropriation on this supplemental budget in the Main Subfund of the General Fund is \$20,017,133 consisting of the following:

<u>Source</u>	<u>Amount</u>
MBWC adjustment	\$19,183,444
Reserve for Encumbrance Reconciliation	\$833,689
Total funds available for appropriation	\$20,017,133

The reserve for encumbrance represents a reserve for prior fiscal year encumbrances (contracts that were in effect but not completed as of June 30). Prior fiscal year encumbrances were budgeted at \$2,269,491, but only \$1,435,802 was actually needed, leaving \$833,689 available for appropriation.

The proposed disposition of these funds is as follows:

Description	Amount
Reappropriation of prior project funding	
Community Justice Initiative	\$233,835
Regional Prosperity Plan Economic Development Funds	\$140,000
Neighborhood Matching Grants	\$69,744
River Road/Santa Clara Neighborhood Funds	\$41,013
Climate Recovery Ordinance Implementation (GHG Emissions Study)	\$35,000
Operation 365 – Homeless Veterans Housing	\$30,264
Parks Security	\$30,000
Downtown, Park Safety, and Security Effort	\$30,000
WJ Skatepark Funds	\$3,982
Total Reappropriation requests:	<u>\$613,838</u>
One-time funding requests	
Transfer to the General Capital Projects Fund	\$900,000
Budget Committee motion: Human Services Commission contribution	\$125,000
Budget Committee motion: Rest Stops contribution	\$25,000
Transfer to City Hall Capital Project	\$8,700,000
Deposit to Reserve for Revenue Shortfall	\$7,860,000
Transfer for Coordinated Downtown Development Initiative	\$150,000
Downtown and parks safety and security	\$200,000
CLASS registration system replacement	\$188,000
Envision Eugene Legal Support	\$176,795
Community Court program	\$150,000
Downtown facilities and cleanliness	\$100,000
Downtown programming	\$100,000
Park security	\$100,000
River Road/Santa Clara neighborhood plan	\$100,000
Funding for 0.5 FTE - Assistant City Manager	\$90,000
Funding for PDD Executive Director	\$76,000
Lindholm Center expanded hours	\$75,000
Growth Monitoring program development	\$75,000
Fire Special Teams training	\$50,000
Climate Recovery Ordinance Communications and Department Plans	\$50,000
Car Camping program support	\$50,000
Willamette to Willamette project	\$50,000
Police Auditor Community Engagement position increase	\$12,500
Total One-time funding requests:	<u>\$19,403,295</u>
Total SB1 appropriation requests	<u>\$20,017,133</u>

The City Manager is recommending that the MBWC adjustment funds, which were larger than usual due to the Comcast legal settlement, be utilized primarily for one-time capital expenses and to replenish the Reserve for Revenue Shortfall to help mitigate a projected budget gap in the out years of the forecast. In the FY17 Adopted Budget, the Reserve for Revenue Shortfall is at 4.5% of expenditures, well below the City’s 8% target and prior year reserve levels. This deposit will bring the reserve to 9.0% if all SB1 changes are approved. In addition, the City Manager is also recommending reappropriation funding for items previously approved by City Council, funding for

Budget Committee motions made during the FY17 budget process, as well as a number of targeted strategic investments.

When the FY17 budget was adopted, the forecast showed a potential \$1-2 million budget gap in the out years. Additionally, receipt of property tax revenue is now expected to be lower than projected at the time of budget adoption. Staff is in the process of gathering all information to assemble an updated forecast but because of these factors, the City Manager is recommending a cautionary approach to financial decision-making and that one-time monies from the Comcast settlement be used prudently, largely for one-time capital expenses. A number of smaller, targeted strategic investments are also put forward for Council consideration with this Supplemental Budget. The recommendation to deposit \$7.9 in the General Fund’s Reserve for Revenue Shortfall is intended to provide some flexibility as staff learns more about property tax growth, additional ongoing Comcast revenues and receipts from State and Local marijuana taxes.

A summary of the General Fund reserve for encumbrance, reappropriations and other uses of MBWC is included in Attachment A.

This Supplemental Budget includes a total of \$2,480,804 in other General Fund (Main Subfund) revenue increases. These revenues include grants rebudgeted from the prior fiscal year, new FY17 grants, reimbursements from local/state/federal sources, and reimbursement from the Urban Renewal Agency for personnel costs associated with district operations. Operating budget appropriations for the departments receiving these revenues are being increased by the same amount.

After the audit, FY16 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 \$57,191,384 which is \$17,011,918 more than the FY15 EWC and \$20,267,854 more than anticipated for carryover resources in the FY17 Adopted Budget. These figures are reported on a budget basis of accounting.

On a Generally Accepted Accounting Principles (GAAP) Basis, the FY15 Ending Fund Balance represented 31% of the General Fund revenues in FY15, which decreased to 27% based upon FY16 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 FY15 and FY16 Ending Fund Balance for the General Fund (GAAP Basis). For the Main Subfund, the increased Ending Working Capital is a result of the Comcast settlement agreement. Without the settlement, Ending Working Capital would have decreased in FY16 by \$1.6 million as a result of strategically using reserves to balance the FY16 budget.

General Fund Ending Fund Balance GAAP Basis	Main Subfund	Cultural Services Subfund	Equipment Replacement Subfund	Total Reporting Fund
FY15	\$37,411,228	\$2,380,537	\$1,241,849	\$41,033,614
FY16	54,621,021	2,784,570	784,503	58,190,094
Change	17,209,793	404,033	(457,346)	17,156,480

The Ending Working Capital is broken down into several components, as shown in the following chart. Many 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	FY15	FY16	Change
Non-Spendable		Prepays and deposits have already been paid out and are not available for other spending	\$837,243	\$953,774	\$116,531
Restricted	Cultural Services	From Transient Room Tax; must be spent according to state law	1,107,064	1,168,970	61,906
Assigned	Unappropriated Ending Fund Balance	Pay bills and payroll until property taxes are received; set at 2 months of expenditures per Council policy	23,040,000	23,930,000	890,000
	Cultural Services	Prudent reserve for operation of Hult Center, etc.	1,273,473	1,615,600	342,127
	Encumbrances	Contracts that were not complete as of June 30	2,543,769	2,027,252	(516,517)
	Reserve for Next Year's Spending	Used to balance the subsequent year's budget	810,398	768,507	(41,891)
	Reserve for Revenue Shortfall	Prudent reserve for the General Fund; target is 8% of expenditures	9,451,371	6,530,703	(2,920,668)
	Other Reserves	For property tax appeals, 2021 and equipment replacement	1,069,153	1,391,340	322,187
Unassigned		Appropriated on Supplemental Budget #1 in December of the following fiscal year and no longer available for spending	901,143	19,803,948	18,902,805
Total Fund Balance			\$41,033,614	\$58,190,094	\$17,156,480

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 FY17 Adopted Budget. These estimates have been reconciled with the actual FY16 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 \$7,885,033 and increases Balance Available by the same amount.

Non-General Fund Transactions

This Supplemental Budget recognizes approximately \$26 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 \$16 million in grants and other revenue. Other significant transactions include a \$1 million contribution from the Telecom Fund for the downtown high-speed fiber project and \$1 million for Parks and Open space land acquisition. 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.

Budget Committee Direction

As part of their recommendation to the City Council on the FY17 Recommended Budget, the Budget Committee included the following motion:

“Move that the Budget Committee recommend to the Eugene City Council the FY17 Budget for the City of Eugene that consists of the City Manager's Proposed FY17 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:

- Approve the City Manager's “FY17 Human Service Commission (HSC) Option” as presented to the Budget Committee on May 11, 2016 as amended:
 - \$125,000 Marginal Beginning Working Capital Priority (one-time funding);
- Allocate \$25,000 of the one-time allocation (MBWC) to the City of Eugene for the rest stop program.

The General Fund (Main Subfund) Marginal Beginning Working Capital adjustment is sufficient to fund these priorities. Therefore, the City Manager recommends enacting both parts 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, 2016 and ending June 30, 2017.

ATTACHMENTS

A. Transaction Summary

B. Resolution

FOR MORE INFORMATION

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Transaction Summary

010 General Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	36,923,530	20,267,854	a,d,g	57,191,384
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	111,853,000	0		111,853,000
Licenses/Permits	6,169,200	0		6,169,200
Intergovernmental	4,516,849	1,154,081	b	5,670,930
Rental	126,040	0		126,040
Charges for Services	13,919,806	2,144,723	b,f	16,064,529
Fines/Forfeitures	2,211,250	0		2,211,250
Miscellaneous	847,000	0	b	847,000
Interfund Transfers	9,803,423	0		9,803,423
Total Revenue	149,446,568	3,298,804		152,745,372
TOTAL RESOURCES	186,370,098	23,566,658		209,936,756
II. REQUIREMENTS				
Department Operating				
Central Services	23,837,327	1,839,260	a,b,c	25,676,587
Fire and Emergency Medical Services	28,595,704	497,702	a,b,i	29,093,406
Library, Recreation and Cultural Services	28,980,020	1,872,700	a,b,e,f,h,i	30,852,720
Planning and Development	6,344,533	1,958,594	a,b	8,303,127
Police	51,252,004	1,458,236	a,b	52,710,240
Public Works	5,975,207	176,200	a	6,151,407
Total Department Operating	144,984,795	7,802,692		152,787,487
Non-Departmental				
Interfund Transfers	4,530,280	9,750,000	a	14,280,280
Contingency	32,000	(21,149)	c	10,851
Special Payments	700,000	0		700,000
Reserves	9,737,957	8,490,181	a,d,f,g,h,i,j	18,228,138
Reserve for Encumbrances	2,455,066	(2,455,066)	a,e,h,j	0
UEFB	23,930,000	0		23,930,000
Total Non-Departmental	41,385,303	15,763,966		57,149,269
TOTAL REQUIREMENTS	186,370,098	23,566,658		209,936,756

010 General Fund

Main Subfund (011):

a) Carryover Reconciliation:

Carryover Resources:

Beginning Working Capital Adjustment *	\$19,183,444
FY17 Adopted Reserve for Encumbrances	\$2,269,491
Total Funds Available for Appropriation	\$21,452,935

Distribution of Funds Available for Appropriation:

Reserve for Encumbrances Distribution to Departments:

Central Services	\$611,400
Fire and Emergency Medical Services	\$88,264
Library, Recreation, and Cultural Services	\$63,573
Planning and Development	\$330,632
Police	\$299,715
Public Works	\$42,218
Total Encumbrance Distribution to Departments	\$1,435,802

Reappropriations from Prior Fiscal Year:

Central Services	\$409,856
Library, Recreation, and Cultural Services	\$30,000
Planning and Development	\$140,000
Public Works	\$33,982
Total Reappropriations from Prior Fiscal Year	\$613,838

Other One-Time Funding Requests:

Interfund Transfer to the General Capital Projects Fund	\$900,000
Budget Committee Motion: Human Services Commission contribution	\$125,000
Budget Committee Motion: Rest Stops contribution	\$25,000
Interfund Transfer to the City Hall subfund	\$8,700,000
Deposit to Reserve for Revenue Shortfall	\$7,860,000
Interfund Transfer for Coordinated Downtown Development Initiative	\$150,000
	\$17,760,000

Central Services

Envision Eugene legal support	\$176,795
Community Court program	\$150,000
Downtown Facilities and Cleanliness	\$100,000
Funding for 0.5 FTE - Assistant City Manager	\$90,000
Climate Recovery Ordinance Communications and Department Plans	\$50,000
Police Auditor Community Engagement position increase	\$12,500
Total Central Services One-Time Funding Requests	\$579,295

Fire and EMS

Special Teams training	\$50,000
Total Fire and EMS One-Time Funding Requests	\$50,000

Library, Recreation and Cultural Services

CLASS Registration System replacement	\$188,000
Downtown Programming	\$100,000
Total Library, Recreation and Cultural Services One-Time Funding Requests	\$288,000

010 General Fund

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

<u>Planning and Development</u>	
River Road/Santa Clara Neighborhood Plan	\$100,000
Funding for 0.5 FTE Executive Director	\$76,000
Lindholm Center expanded hours	\$75,000
Growth Monitoring program development	\$75,000
Car Camping program support	\$50,000
Willamette to Willamette project	\$50,000
Total Planning and Development One-Time Funding Requests	<u>\$426,000</u>
<u>Police</u>	
Downtown and Parks Safety and Security	\$200,000
Total Police One-Time Funding Requests	<u>\$200,000</u>
<u>Public Works</u>	
Park Security	\$100,000
Total Public Works One-Time Funding Requests	<u>\$100,000</u>
Total Other One-Time Funding Requests	<u>\$19,403,295</u>
Total Available Funds Appropriated	<u>\$21,452,935</u>

* **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital in the Main Subfund of the General Fund by \$19,183,444. This adjustment brings the FY17 budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Revenue Adjustments:** These transactions recognize new FY17 revenues or revenue-backed expenditures and increase operating appropriations in the following Departments:

<u>Central Services</u>	
Community Court grant	\$200,000
USDN sustainable consumption grant	\$15,060
<u>Fire and EMS</u>	
Reimbursable overtime and logistical support materials and services	\$258,261
HMEP 201 - EHS Phase 2 grant	\$20,000
<u>Library, Recreation, and Cultural Services</u>	
LTD bicycle pedestrian safety program	\$6,500
BEST grant	\$71,000
Jane Higdon 4 Bicycle Safety grant	\$22,000
Madison 4J Oregon Community Foundation grant	\$15,000
<u>Planning and Development</u>	
Downtown URA project support - City Attorney/Other personnel costs	\$284,462
Personnel costs associated with the purchase of EWEB property	\$142,500
Personnel costs associated with the Downtown and Riverfront fiber project	\$60,000
Transit-Oriented Development grant	\$450,000
<u>Police Department</u>	
2016 Track Trials staffing reimbursement	\$375,000
Fire dispatching services	\$200,000
DHS-Joint Bomb Teams, Body-Worn Cameras, ODOT Seat Belt grants	\$336,547
Crisis intervention, DUII Oregon Impact and Oregon Impact Pedestrian Safety grants	\$24,474
Total Revenue Adjustments	<u>\$2,480,804</u>

010 General Fund

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

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.

Starting balance	\$32,000
2016 election voter pamphlet costs	(\$21,149)
Contingency balance after SB1	\$10,851

Cultural Services Subfund (031):

d) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$876,167 and increase the Cultural Services Subfund Reserve by the same amount. This adjustment brings the FY17 budgeted Beginning Working Capital in compliance with the audited FY16 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 \$115,575 and decrease Reserve for Encumbrance by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY16 to the actual amount paid.

f) **One-Time Funding Request:** Recognize Charges for Services revenue in the amount of \$818,000 for anticipated increases in Hult Center activity, decrease Cultural Services Reserve by \$325,000, and increase Library, Recreation and Cultural Services Department operating budget by \$1,143,000 for costs associated with the increase Hult Center activity (\$818,000) and replacement of Silva/Soreng stage curtains, Silva stage rigging and pit floor replacement (\$325,000).

Equipment Replacement Subfund (041):

g) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$208,243 and increase the Equipment Replacement Subfund Reserve by the same amount. This adjustment brings the FY17 budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

h) **Encumbrance Estimate Reconciliation:** Increase the Library, Recreation and Cultural Services Department operating appropriations by \$3,052, increase the Equipment Replacement Subfund Reserve by \$66,948, and decrease the Reserve for Encumbrance by \$70,000 to reconcile the amount estimated for payment of obligations incurred but not paid in FY16 to the actual amount paid.

i) **Reappropriations:** Increase the Fire and EMS Department operating appropriations by \$81,177, increase the Library, Recreation and Cultural Services Department operating appropriations by \$115,000 for equipment replacement not completed in the prior fiscal year, and decrease the Equipment Replacement Subfund Reserve by \$196,177.

010 General Fund

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

	FY16 Adopted	FY17 Adopted	FY17 SB1 Action	FY17 Revised
General Fund Reserve for Revenue Shortfall	\$9,451,371	\$6,530,703	\$7,860,000	\$14,390,703
General Fund 2021 Reserve	\$0	\$500,000	\$0	\$500,000
General Fund Reserve for Property Tax Appeals	\$695,000	\$500,000	\$0	\$500,000
Reserve for Prior Year Encumbrances	\$3,116,698	\$2,455,066	(\$2,455,066)	\$0
Cultural Services Subfund Reserve	\$1,663,631	\$1,784,803	\$551,167	\$2,335,970
Cultural Services Reserve - Dedicated Donations for Arts	\$31,111	\$31,111	\$0	\$31,111
Equipment Replacement Reserve	\$374,153	\$391,340	\$79,014	\$470,354
Total	\$15,331,964	\$12,193,023	\$6,035,115	\$18,228,138

110 Special Assessment Management Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,221,355	3,227	a	1,224,582
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	45,220	0		45,220
Miscellaneous	15,700	0		15,700
Interfund Transfers	30,000	0		30,000
Fiscal Transactions	4,100	0		4,100
Total Revenue	<u>95,020</u>	<u>0</u>		<u>95,020</u>
TOTAL RESOURCES	<u>1,316,375</u>	<u>3,227</u>		<u>1,319,602</u>
II. REQUIREMENTS				
Department Operating				
Central Services	97,870	0		97,870
Total Department Operating	<u>97,870</u>	<u>0</u>		<u>97,870</u>
Non-Departmental				
Interfund Transfers	8,000	0		8,000
Special Payments	30,000	0		30,000
Reserve	50,000	0		50,000
Balance Available	1,130,505	3,227	a	1,133,732
Total Non-Departmental	<u>1,218,505</u>	<u>3,227</u>		<u>1,221,732</u>
TOTAL REQUIREMENTS	<u>1,316,375</u>	<u>3,227</u>		<u>1,319,602</u>

110 Special Assessment Management Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$3,227 and increase Balance Available by the same amount. This adjustment brings the FY17 budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

130 Public Safety Communications Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,865,272	(130,925)	a	1,734,347
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	750,000	0		750,000
Charges for Services	1,743,082	334,917	a,b	2,077,999
Miscellaneous	10,750	0		10,750
Total Revenue	2,503,832	334,917		2,838,749
TOTAL RESOURCES	4,369,104	203,992		4,573,096
II. REQUIREMENTS				
Department Operating				
Police	2,468,749	450,000	b,c	2,918,749
Total Department Operating	2,468,749	450,000		2,918,749
Non-Departmental				
Interfund Transfers	160,000	0		160,000
Reserves	908,520	0		908,520
Balance Available	831,835	(246,008)	a,c	585,827
Total Non-Departmental	1,900,355	(246,008)		1,654,347
TOTAL REQUIREMENTS	4,369,104	203,992		4,573,096

130 Public Safety Communications Fund

- a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$130,925, increase Charges for Services by \$134,917, and increase Balance Available by \$3,992. This adjustment brings the FY17 budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **New Revenue:** Increase Charges for Services revenue by \$200,000 for additional contract revenue for fire dispatch services and increase Police Department operating appropriations by the same amount for related personnel and materials and services.
- c) **One-Time Funding Requests:** Increase Police Department operating appropriations by \$250,000 for investigation and resolution of interference issue (\$100,000), consultant review and recommendations on equipment (\$100,000), CAD to Firebridge integration project (\$30,000), and other special projects (\$20,000) and decrease Balance Available by the same amount.

131 Road Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	2,784,223	563,739	a	3,347,962
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	1,928,500	0		1,928,500
Intergovernmental	10,343,114	721,598	d	11,064,712
Rental	57,500	0		57,500
Charges for Services	113,700	0		113,700
Miscellaneous	146,600	0		146,600
Total Revenue	12,589,414	721,598		13,311,012
TOTAL RESOURCES	15,373,637	1,285,337		16,658,974
II. REQUIREMENTS				
Department Operating				
Public Works	12,312,222	469,385	b,c,d	12,781,607
Total Department Operating	12,312,222	469,385		12,781,607
Non-Departmental				
Interfund Transfers	965,000	0		965,000
Balance Available	2,096,415	815,952	a,b,c	2,912,367
Total Non-Departmental	3,061,415	815,952		3,877,367
TOTAL REQUIREMENTS	15,373,637	1,285,337		16,658,974

131 Road Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$563,739 and increase Balance Available by the same amount. This adjustment brings the FY17 budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Reduce Public Works Department operating appropriations by \$363,847 to reconcile the amount estimated for payment of obligations incurred but not paid in FY16 to the actual amount paid, and increase Balance Available by the same amount.

c) **Reappropriations:** Increase Public Works Department operating appropriations by \$111,634 for off-street pedestrian bridges project not completed in the prior fiscal year and decrease Balance Available by the same amount.

d) **New Revenues:** Recognize Intergovernmental revenue in the amount of \$721,598 for various grants including ODOT for Franklin Blvd. Facility Plan & NEPA documentation (\$425,000), grant from LTD for Moving Ahead (\$134,173), grant from ODOT for multimodal street design standards (\$97,461), and ODOT/NHTSA for Vision Zero (\$64,964) and increase Public Works Department operating appropriations by the same amount.

135 Telecom Registration/Licensing Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	3,747,278	1,659,794	a	5,407,072
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	2,900,000	0		2,900,000
Miscellaneous	32,000	0		32,000
Total Revenue	<u>2,932,000</u>	<u>0</u>		<u>2,932,000</u>
TOTAL RESOURCES	<u>6,679,278</u>	<u>1,659,794</u>		<u>8,339,072</u>
II. REQUIREMENTS				
Department Operating				
Central Services	2,734,342	2,273,723	b,c,d	5,008,065
Total Department Operating	<u>2,734,342</u>	<u>2,273,723</u>		<u>5,008,065</u>
Non-Departmental				
Interfund Transfers	479,000	0		479,000
Reserves	302,847	0		302,847
Balance Available	3,163,089	(613,929)	a,b,c,d	2,549,160
Total Non-Departmental	<u>3,944,936</u>	<u>(613,929)</u>		<u>3,331,007</u>
TOTAL REQUIREMENTS	<u>6,679,278</u>	<u>1,659,794</u>		<u>8,339,072</u>

135 Telecom Registration/Licensing Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$1,659,794 and increase Balance Available by the same amount. This adjustment brings the FY17 budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Reappropriations:** Increase Central Services Department operating appropriations by \$1,063,809 for Telecommunication projects not completed in the prior fiscal year, and decrease Balance Available by the same amount. Increase Central Services Department operating appropriations by \$274,693 for unspent Equipment Replacement Fund funds in the Telecommunications Fund, and decrease Balance Available by the same amount.

c) **One-Time Funding Request:** Increase Central Services Department operating budget by \$1,000,000 for the Downtown High-Speed Fiber project and decrease Balance Available by the same amount.

d) **Encumbrance Estimate Reconciliation:** Reduce the Central Services Department operating appropriations by \$64,779 to reconcile the amount estimated for payment of obligations incurred but not paid in FY16 to the actual amount paid, and increase Balance Available by the same amount.

150 Construction and Rental Housing Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	5,345,271	542,615	a	5,887,886
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	3,725,600	0		3,725,600
Charges for Services	4,525,500	0		4,525,500
Interfund Loans	65,000	0		65,000
Miscellaneous	341,040	0		341,040
Total Revenue	8,657,140	0		8,657,140
TOTAL RESOURCES	14,002,411	542,615		14,545,026
II. REQUIREMENTS				
Department Operating				
Fire and Emergency Medical Services	306,904	0		306,904
Planning and Development	6,721,777	59,547	b,c	6,781,324
Public Works	449,877	0		449,877
Total Department Operating	7,478,558	59,547		7,538,105
Non-Departmental				
Interfund Transfers	884,000	0		884,000
Special Payments	800,000	0		800,000
Balance Available	4,839,853	483,068	a,b,c	5,322,921
Total Non-Departmental	6,523,853	483,068		7,006,921
TOTAL REQUIREMENTS	14,002,411	542,615		14,545,026

150 Construction and Rental Housing Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$542,615 and increase Balance Available by the same amount. This adjustment brings the FY17 budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **One-Time Funding Requests:** Increase Planning and Development Department operating appropriations by \$35,000 for an inspector vehicle and workstation, and decrease Balance Available by the same amount. Increase Planning and Development Department operating appropriations by \$25,000 for Rental Housing Program outreach material, and decrease Balance Available by the same amount.

c) **Encumbrance Estimate Reconciliation:** Reduce Planning and Development Department operating appropriations by \$453 to reconcile the amount estimated for payment of obligations incurred but not paid in FY16 to the actual amount paid, and increase Balance Available by the same amount.

155 Solid Waste and Recycling Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	722,978	(17,192)	a	705,786
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	883,900	0		883,900
Miscellaneous	6,000	0		6,000
Total Revenue	889,900	0		889,900
TOTAL RESOURCES	1,612,878	(17,192)		1,595,686
II. REQUIREMENTS				
Department Operating				
Planning and Development	969,067	35,183	b,c	1,004,250
Total Department Operating	969,067	35,183		1,004,250
Non-Departmental				
Interfund Transfers	52,000	0		52,000
Balance Available	591,811	(52,375)	a,b,c	539,436
Total Non-Departmental	643,811	(52,375)		591,436
TOTAL REQUIREMENTS	1,612,878	(17,192)		1,595,686

155 Solid Waste and Recycling Fund

- a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$17,192 and decrease Balance Available by the same amount. This adjustment brings the FY17 budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Encumbrance Estimate Reconciliation:** Reduce Planning and Development Department operating appropriations by \$24,817 to reconcile the amount estimated for payment of obligations incurred but not paid in FY16 to the actual amount paid, and increase Balance Available by the same amount.
- c) **Reappropriations:** Reappropriate \$60,000 in unspent FY16 funds for contracts not executed in FY16 which spending authority was originally budgeted including CPA Hauler Rate Review (\$25,000), School Program Funding - 4J and Bethel (\$20,000), and the triennial survey (\$15,000), and decrease Balance Available by the same amount.

170 Community Development Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	6,182,077	(2,954,841)	a	3,227,236
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	5,781,910	1,992,753	a,d	7,774,663
Charges for Services	5,000	0		5,000
Miscellaneous	1,073,349	0		1,073,349
Fiscal Transactions	2,624,160	0		2,624,160
Total Revenue	9,484,419	1,992,753		11,477,172
TOTAL RESOURCES	15,666,496	(962,088)		14,704,408
II. REQUIREMENTS				
Department Operating				
Planning and Development	3,776,835	(500,128)	a,b,d,e	3,276,707
Total Department Operating	3,776,835	(500,128)		3,276,707
Capital Projects				
Capital Projects	73,200	0		73,200
Capital Carryover	1,262,943	(45,686)	c	1,217,257
Total Capital Projects	1,336,143	(45,686)		1,290,457
Non-Departmental				
Debt Service	365,379	0		365,379
Interfund Transfers	105,000	0		105,000
Special Payments	9,098,915	(879,869)	a,e	8,219,046
Reserves	984,224	137,773	a	1,121,997
Balance Available	0	325,822	b,c	325,822
Total Non-Departmental	10,553,518	(416,274)		10,137,244
TOTAL REQUIREMENTS	15,666,496	(962,088)		14,704,408

170 Community Development Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$2,954,841, increase Intergovernmental revenue by \$1,930,018, decrease Planning and Development Department operating appropriation by \$292,727, decrease Special Payments by \$869,869 and increase Debt Service Reserves by \$137,773. These adjustments bring the FY17 budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Reduce Planning and Development Department operating appropriations by \$280,136 to reconcile the amount estimated for payment of obligations incurred but not paid in FY16 to the actual amount paid, and increase Balance Available by the same amount.

c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$45,686 and increase Balance Available by the same amount. This adjustment reconciles the FY17 Capital Carryover Estimate to the actual ending FY16 capital projects balance.

d) **New Revenues:** Recognize Intergovernmental revenue in the amount of \$62,735 from HUD CDBG (\$48,560) and EPA Brownfields Coalition Assessment grant (\$14,175) and increase Planning and Development Department operating appropriations by the same amount.

e) **One-Time Funding Requests:** Increase Planning and Development Department operating appropriations by \$10,000 to establish an historic property restoration grant program and decrease Special Payments by the same amount.

180 Library, Parks and Recreation Special Revenue Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	4,125,094	571,593	a	4,696,687
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	0	251,251	e	251,251
Rental	17,920	0		17,920
Charges for Services	43,000	0		43,000
Miscellaneous	416,666	0		416,666
Total Revenue	477,586	251,251		728,837
TOTAL RESOURCES	4,602,680	822,844		5,425,524
II. REQUIREMENTS				
Department Operating				
Library, Recreation and Cultural Services	370,061	224,939	b,d	595,000
Total Department Operating	370,061	224,939		595,000
Capital Projects				
Capital Projects	52,282	251,251	e	303,533
Capital Carryover	978,671	(254,998)	c	723,673
Total Capital Projects	1,030,953	(3,747)		1,027,206
Non-Departmental				
Reserves	2,459,461	294,289	a,d	2,753,750
Special Payments	102,006	(15,711)	a	86,295
Balance Available	640,199	323,074	a,b,c	963,273
Total Non-Departmental	3,201,666	601,652		3,803,318
TOTAL REQUIREMENTS	4,602,680	822,844		5,425,524

180 Library, Parks and Recreation Special Revenue Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$571,593, increase Library Miscellaneous Trust Reserve by \$392,164, increase Campbell Center Trust Reserve by \$72,124, increase Kaufman Center Trust Reserve by \$27,962, increase Recreation Miscellaneous Trust Reserve by \$27,039, decrease Art Loan Program by \$15,711, and increase Balance Available by \$68,015. These adjustments bring the FY17 budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Encumbrance Estimate Reconciliation:** Reduce the Library, Recreation and Cultural Services Department operating appropriations by \$61 to reconcile the amount estimated for payment of obligations incurred by not paid in FY16 to the actual amount paid, and increase Balance Available by the same amount.
- c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$254,998 and increase Balance Available by the same amount. This action reconciles the FY17 Capital Carryover Estimate to the actual ending FY16 capital projects balance.
- d) **One-Time Funding Requests:** Increase the LRCS Department operating appropriation by \$225,000 for the Campbell Community Center kitchen remodel project, and decrease Campbell Center Trust Reserve by the same amount.
- e) **New Revenue:** Recognize Intergovernmental revenue in the amount of \$251,251 from the Land and Water Conservation Fund grant for Amazon Park and increase Capital Projects appropriation by the same amount.

211 General Obligation Debt Service Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	198,021	92,143	a	290,164
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	13,117,486	0		13,117,486
Miscellaneous	18,000	0		18,000
Total Revenue	13,135,486	0		13,135,486
TOTAL RESOURCES	13,333,507	92,143		13,425,650
II. REQUIREMENTS				
Non-Departmental				
Debt Service	13,333,507	92,143	a	13,425,650
Total Non-Departmental	13,333,507	92,143		13,425,650
TOTAL REQUIREMENTS	13,333,507	92,143		13,425,650

211 General Obligation Debt Service Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$92,143 and increase Debt Service by the same amount. This adjustment brings the FY17 budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

250 Special Assessment Bond Debt Service Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	67,921	5,370	a	73,291
CHANGE TO WORKING CAPITAL				
REVENUE				
Miscellaneous	40,400	0		40,400
Fiscal Transactions	260,200	0		260,200
Total Revenue	300,600	0		300,600
TOTAL RESOURCES	368,521	5,370		373,891
II. REQUIREMENTS				
Non-Departmental				
Debt Service	300,000	0		300,000
Interfund Transfers	10,000	0		10,000
Reserves	58,521	5,370	a	63,891
Total Non-Departmental	368,521	5,370		373,891
TOTAL REQUIREMENTS	368,521	5,370		373,891

250 Special Assessment Bond Debt Service Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$5,370 and increase Reserves by \$5,370. These adjustments bring the FY17 budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

310 General Capital Projects Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	24,056,742	(6,560,498)	a	17,496,244
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	15,000	0		15,000
Miscellaneous	16,000	1,080,000	a	1,096,000
Interfund Transfers	3,609,300	9,750,000	c	13,359,300
Fiscal Transactions	0	3,277,991	a	3,277,991
Total Revenue	3,640,300	14,107,991		17,748,291
TOTAL RESOURCES	27,697,042	7,547,493		35,244,535
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	3,120,157	1,050,000	c	4,170,157
Capital Carryover	23,180,384	(1,748,296)	b	21,432,088
Total Capital Projects	26,300,541	(698,296)		25,602,245
Non-Departmental				
Debt Service	50,000	0		50,000
Reserves	26,560	0		26,560
Balance Available	1,299,941	8,245,789	a,b,c	9,545,730
Total Non-Departmental	1,376,501	8,245,789		9,622,290
TOTAL REQUIREMENTS	27,697,042	7,547,493		35,244,535

310 General Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$6,560,498, increase Miscellaneous revenue by \$1,080,000 to rebudget future revenues for the City Hall funding plan, increase Fiscal Transactions by \$3,277,991 for issuance of the 2006 General Obligation Bonds for parks, athletic fields and preservation of open space and decrease Balance Available by \$2,202,507. This adjustment brings the FY17 budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$1,748,296 and increase Balance Available by \$1,748,296. This adjustment reconciles the FY17 Capital Carryover Estimate to the actual ending FY16 capital projects balance.

c) **One-Time Funding Requests:** Recognize Interfund Transfer revenue of \$9,750,000 from the General Fund, increase Capital Projects appropriation by \$1,050,000 for the General Capital Projects transfer (\$900,000) and Coordinated Downtown Development Initiative (\$150,000), and increase Balance Available by \$8,700,000 for the City Hall project.

330 Systems Development Capital Projects Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	23,164,407	715,808	a	23,880,215
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	288,840	0		288,840
Charges for Services	3,992,100	0		3,992,100
Miscellaneous	112,947	0		112,947
Total Revenue	4,393,887	0		4,393,887
TOTAL RESOURCES	27,558,294	715,808		28,274,102
II. REQUIREMENTS				
Department Operating				
Planning and Development	91,129	0		91,129
Public Works	502,248	(4,518)	b	497,730
Total Department Operating	593,377	(4,518)		588,859
Capital Projects				
Capital Projects	5,029,372	1,150,000	d	6,179,372
Capital Carryover	6,877,694	(260,783)	c	6,616,911
Total Capital Projects	11,907,066	889,217		12,796,283
Non-Departmental				
Interfund Transfers	41,000	0		41,000
Balance Available	15,016,851	(168,891)	a,b,c,d	14,847,960
	15,057,851	(168,891)		14,888,960
TOTAL REQUIREMENTS	27,558,294	715,808		28,274,102

330 Systems Development Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$715,808 and increase Balance Available by the same amount. This adjustment brings the FY17 budgeted Beginning Working Capital in compliance with the audited FY16 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 \$4,518 to reconcile the amount estimated for payment of obligations incurred but not paid in FY16 to the actual amount paid, and increase Balance Available by the same amount.

c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$260,783 and increase Balance Available by the same amount. This adjustment reconciles the FY17 Capital Carryover Estimate to the actual ending FY16 capital projects balance.

d) **One-Time Funding Requests:** Increase Capital Projects appropriations by \$1,150,000 for future potential Parks and Open Spaces land acquisition (\$1,000,000) and grant matching funds for rehab work on the Ferry Street bridge and viaduct work (\$150,000), and decrease Balance Available by the same amount.

340 Transportation Capital Projects Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	14,789,219	(9,288,908)	a	5,500,311
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	2,880,000	0		2,880,000
Intergovernmental	3,720,662	7,707,900	c,d	11,428,562
Charges for Services	25,000	50,521	c	75,521
Miscellaneous	16,000	0		16,000
Interfund Transfers	30,000	0		30,000
Fiscal Transactions	8,600,000	4,170,240	a	12,770,240
Total Revenue	15,271,662	11,928,661		27,200,323
TOTAL RESOURCES	30,060,881	2,639,753		32,700,634
II. REQUIREMENTS				
Capital Projects				
Capital Projects	15,283,662	4,609,140	c	19,892,802
Capital Carryover	13,324,347	(2,431,499)	b	10,892,848
Total Capital Projects	28,608,009	2,177,641		30,785,650
Non-Departmental				
Debt Service	10,000	0		10,000
Balance Available	1,442,872	462,112	a,b,d	1,904,984
Total Non-Departmental	1,452,872	462,112		1,914,984
TOTAL REQUIREMENTS	30,060,881	2,639,753		32,700,634

340 Transportation Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$9,288,908, increase Draws on General Obligation Line of Credit for bonds authorized but not sold in the prior fiscal year by \$4,170,240, and decrease Balance Available by \$5,118,668. These adjustments bring the FY17 budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$2,431,499 and increase Balance Available by the same amount. This adjustment reconciles the FY17 Capital Carryover Estimate to the actual ending FY16 capital projects balance.

c) **New Revenues:** Recognize Intergovernmental revenues associated with various grants in the amount of \$4,558,619 and increase Capital Projects appropriation by the same amount for U of O bike share (\$197,311), bike share program (\$909,066), bike lockers (\$93,499), 13th Avenue: Alder to Olive streets (\$450,000), S. Willamette St. streetscape improvements (\$2,000,000) 18th and Oak Patch intersection improvement (\$225,000), and Ferry St. bridge rehab (\$683,743). Recognize Charges for Services revenues from Willamette Street: 10th-13th project for tree replacement in the amount of \$50,521 and increase Capital Projects appropriation by the same amount.

d) **Reappropriations:** Reappropriate \$3,149,281 in Intergovernmental revenue for previous years grants and increase Balance Available by the same amount.

350 Special Assessment Capital Projects Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,105,596	21,646	a	1,127,242
CHANGE TO WORKING CAPITAL				
REVENUE				
Miscellaneous	14,500	0		14,500
Fiscal Transactions	11,600	0		11,600
Total Revenue	26,100	0		26,100
TOTAL RESOURCES	1,131,696	21,646		1,153,342
II. REQUIREMENTS				
Non-Departmental				
Interfund Transfers	20,000	0		20,000
Balance Available	1,111,696	21,646	a	1,133,342
Total Non-Departmental	1,131,696	21,646		1,153,342
TOTAL REQUIREMENTS	1,131,696	21,646		1,153,342

350 Special Assessment Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$21,646 and increase Balance Available by the same amount. This adjustment brings the FY17 Budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

510 Municipal Airport Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	20,825,322	(8,689,873)	a	12,135,449
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	5,800,130	5,461,205	d	11,261,335
Rental	1,168,993	0		1,168,993
Charges for Services	8,908,652	0		8,908,652
Fines/Forfeitures	5,000	0		5,000
Miscellaneous	245,215	0		245,215
Total Revenue	16,127,990	5,461,205		21,589,195
TOTAL RESOURCES	36,953,312	(3,228,668)		33,724,644
II. REQUIREMENTS				
Department Operating				
Fire and Emergency Medical Services	880,671	0		880,671
Police	576,555	0		576,555
Public Works	8,038,977	235,247	c,d	8,274,224
Total Department Operating	9,496,203	235,247		9,731,450
Capital Projects				
Capital Projects	13,047,643	0		13,047,643
Capital Carryover	7,598,605	(2,290,690)	b	5,307,915
Total Capital Projects	20,646,248	(2,290,690)		18,355,558
Non-Departmental				
Interfund Transfers	603,000	0		603,000
Reserves	1,387,902	(606,842)	a	781,060
Balance Available	4,819,959	(566,383)	a,b,c,d	4,253,576
Total Non-Departmental	6,810,861	(1,173,225)		5,637,636
TOTAL REQUIREMENTS	36,953,312	(3,228,668)		33,724,644

510 Municipal Airport Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$8,689,873, decrease Airport Reserves by \$606,842 and decrease Balance Available by \$8,083,031. This adjustment brings the FY17 Budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$2,290,690 and increase Balance Available by the same amount. This adjustment reconciles the FY17 Capital Carryover Estimate to the actual ending FY16 capital projects balance.

c) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriations by \$257,924 to reconcile the amount estimated for payment of obligations incurred but not paid in FY16 to the actual amount paid, and increase Balance Available by the same amount.

d) **Reappropriations:** Recognize Intergovernmental revenues in the amount of \$5,461,205 for supporting previously budgeted Airport capital projects (\$4,968,034) and a previously awarded Small Community Air Service Development Program (\$493,171) increase Balance Available by \$4,968,034, and increase Public Works Department operating appropriations by \$493,171.

520 Parking Services Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,368,498	562,417	a	1,930,915
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	532,000	0		532,000
Charges for Services	4,782,940	0		4,782,940
Fines/Forfeitures	1,371,500	0		1,371,500
Miscellaneous	40,250	0		40,250
Total Revenue	6,726,690	0		6,726,690
TOTAL RESOURCES	8,095,188	562,417		8,657,605
II. REQUIREMENTS				
Department Operating				
Central Services	407,673	0		407,673
Planning and Development	5,581,980	(161,811)	b	5,420,169
Public Works	84,443	(7,815)	b	76,628
Total Department Operating	6,074,096	(169,626)		5,904,470
Capital Projects				
Capital Projects	50,000	0		50,000
Total Capital Projects	50,000	0		50,000
Non-Departmental				
Interfund Transfers	1,064,425	0		1,064,425
Balance Available	906,667	732,043	a,b	1,638,710
Total Non-Departmental	1,971,092	732,043		2,703,135
TOTAL REQUIREMENTS	8,095,188	562,417		8,657,605

520 Parking Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$562,417 and increase Balance Available by the same amount. This adjustment brings the FY17 Budgeted Beginning Working Capital in compliance with the audited FY16 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 \$161,811, reduce the Public Works Department operating appropriations by \$7,815 and increase Balance Available by \$169,626 to reconcile the amount estimated for payment of obligations incurred but not paid in FY16 to the actual amount paid.

530 Wastewater Utility Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	6,753,847	(2,719,588)	a	4,034,259
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	22,000	0		22,000
Charges for Services	56,405,060	1,945,203	a	58,350,263
Fines/Forfeitures	4,500	0		4,500
Miscellaneous	34,000	0		34,000
Total Revenue	56,465,560	1,945,203		58,410,763
TOTAL RESOURCES	63,219,407	(774,385)		62,445,022
II. REQUIREMENTS				
Department Operating				
Public Works	28,151,830	(618,914)	b	27,532,916
Total Department Operating	28,151,830	(618,914)		27,532,916
Capital Projects				
Capital Projects	2,140,000	0		2,140,000
Capital Carryover	3,351,684	(972,093)	c	2,379,591
Total Capital Projects	5,491,684	(972,093)		4,519,591
Non-Departmental				
Interfund Transfers	1,718,000	0		1,718,000
Special Payments	27,254,200	0		27,254,200
Balance Available	603,693	816,622	a,b,c	1,420,315
Total Non-Departmental	29,575,893	816,622		30,392,515
TOTAL REQUIREMENTS	63,219,407	(774,385)		62,445,022

530 Wastewater Utility Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$2,719,588, increase Charges for Services revenues by \$1,945,203, and decrease Balance Available by \$774,385. These adjustments bring the FY17 Budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures are determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriations by \$618,914 to reconcile the amount estimated for payment of obligations incurred but not paid in FY16 to the actual amount paid, and increase Balance Available by the same amount.

c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$972,093 and increase Balance Available by the same amount. This adjustment reconciles the FY17 Capital Carryover Estimate to the actual ending FY16 capital projects balance.

539 Stormwater Utility Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	7,839,161	(881,965)	a	6,957,196
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	111,000	0		111,000
Intergovernmental	0	1,096,893	d,e	1,096,893
Rental	29,777	0		29,777
Charges for Services	17,873,000	0		17,873,000
Miscellaneous	60,225	0		60,225
Total Revenue	18,074,002	1,096,893		19,170,895
TOTAL RESOURCES	25,913,163	214,928		26,128,091
II. REQUIREMENTS				
Department Operating				
Public Works	15,334,684	(12,900)	c,e	15,321,784
Total Department Operating	15,334,684	(12,900)		15,321,784
Capital Projects				
Capital Projects	2,265,000	36,627	e	2,301,627
Capital Carryover	4,909,728	(853,081)	b	4,056,647
Total Capital Projects	7,174,728	(816,454)		6,358,274
Non-Departmental				
Interfund Transfers	1,154,000	0		1,154,000
Special Payments	15,000	0		15,000
Balance Available	2,234,751	1,044,282	a,b,c,d,e	3,279,033
Total Non-Departmental	3,403,751	1,044,282		4,448,033
TOTAL REQUIREMENTS	25,913,163	214,928		26,128,091

539 Stormwater Utility Fund

- a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$881,965 and decrease Balance Available by the same amount. These adjustments bring the FY17 budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$853,081 and increase Balance Available by the same amount. This adjustment reconciles the FY17 Capital Carryover Estimate to the actual ending FY16 capital projects balance.
- c) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriations by \$130,500 to reconcile the amount estimated for payment of obligations incurred but not paid in FY16 to the actual amount paid and increase Balance Available by the same amount.
- d) **Reappropriations:** Recognize Intergovernmental revenues supporting previously budgeted Stormwater capital projects in the amount of \$947,966 and increase Balance Available by the same amount.
- e) **New Revenues:** Recognize Intergovernmental revenues in the amount of \$148,927 for BLM native plants (\$31,327), BLM fuel reduction (\$100,000), and Oregon State Weed Board Ludwigia (\$17,600) grants, increase Public Works Department operating appropriation by \$117,600, increase Capital Projects appropriation by \$36,627 for work associated with the grants and tree replacement, and decrease Balance Available by \$5,300 for tree replacement.

592 Ambulance Transport Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,091,244	106,252	a	1,197,496
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	0	13,930	b	13,930
Charges for Services	8,075,178	138,240	b,c	8,213,418
Miscellaneous	92,655	0		92,655
Total Revenue	8,167,833	152,170		8,320,003
TOTAL RESOURCES	9,259,077	258,422		9,517,499
II. REQUIREMENTS				
Department Operating				
Fire and Emergency Medical Services	7,474,415	364,170	b,c	7,838,585
Total Department Operating	7,474,415	364,170		7,838,585
Non-Departmental				
Interfund Transfers	899,998	0		899,998
Balance Available	884,664	(105,748)	a,c	778,916
Total Non-Departmental	1,784,662	(105,748)		1,678,914
TOTAL REQUIREMENTS	9,259,077	258,422		9,517,499

592 Ambulance Transport Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$106,252 and increase Balance Available by the same amount. This adjustment brings the FY17 Budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **New Revenue:** Increase Intergovernmental revenue in the amount of \$13,930 from Healthcare Preparedness Program 2016 - Hostile Actor grant and increase Fire and Emergency Medical Services Department operating appropriations by the same amount. Increase Charges for Services revenue by \$73,240 from the City of Springfield for logistical services, materials and supplies used by the City of Springfield fire personnel and increase the Fire and Emergency Medical Services Department operating appropriations by the same amount.
- c) **One-Time Funding Request:** Increase Charges for Services revenue by \$65,000 for revenue received from the City of Springfield for medic unit supplies, increase Fire and Emergency Medical Services Department operating appropriations by \$277,000 for the contract with City of Springfield to provide services (\$135,000), medic supplies (\$65,000), trial program to increase medic capacity (\$50,000) and trial triage car program (\$27,000) and decrease balance available by \$212,000.

600 Fleet Services Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	20,289,074	(101,414)	a	20,187,660
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	25,000	0		25,000
Charges for Services	9,199,129	0		9,199,129
Miscellaneous	634,000	0		634,000
Interfund Transfers	1,430,980	0		1,430,980
Total Revenue	11,289,109	0		11,289,109
TOTAL RESOURCES	31,578,183	(101,414)		31,476,769
II. REQUIREMENTS				
Department Operating				
Public Works	16,094,990	2,266,079	b,c	18,361,069
Total Department Operating	16,094,990	2,266,079		18,361,069
Non-Departmental				
Interfund Transfers	406,000	0		406,000
Reserves	14,629,159	(2,749,216)	a,b,c	11,879,943
Balance Available	448,034	381,723	a,b	829,757
Total Non-Departmental	15,483,193	(2,367,493)		13,115,700
TOTAL REQUIREMENTS	31,578,183	(101,414)		31,476,769

600 Fleet Services Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$101,414, decrease Reserves by \$483,067, and increase Balance Available by \$381,653. These adjustments bring the FY17 Budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Decrease Public Works Department operating appropriations by \$733,921, increase Reserves by \$733,851, and increase Balance Available by \$70 to reconcile the amount estimated for payment of obligations incurred but not paid in FY16 to the actual amount paid.

c) **Reappropriation:** Increase Public Works Department operating appropriations for vehicle replacement not completed in the prior fiscal year in the amount of \$3,000,000, and decrease the Fleet Services Reserve by the same amount.

610 Information Systems and Services Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	11,256,249	(1,148,439)	a	10,107,810
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	6,959,546	0		6,959,546
Miscellaneous	35,000	0		35,000
Total Revenue	6,994,546	0		6,994,546
TOTAL RESOURCES	18,250,795	(1,148,439)		17,102,356
II. REQUIREMENTS				
Department Operating				
Central Services	14,818,678	(1,350,573)	a,b	13,468,105
Total Department Operating	14,818,678	(1,350,573)		13,468,105
Non-Departmental				
Interfund Transfers	339,000	0		339,000
Reserves	1,364,919	0		1,364,919
Balance Available	1,728,198	202,134	a,b	1,930,332
Total Non-Departmental	3,432,117	202,134		3,634,251
TOTAL REQUIREMENTS	18,250,795	(1,148,439)		17,102,356

610 Information Systems and Services Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$1,148,439, decrease Central Services Department operating appropriations by \$610,286, and decrease Balance Available by \$538,153. These adjustments bring the FY17 Budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Decrease Central Services Department operating appropriations by \$740,287 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY16 to the actual amount paid.

615 Facilities Services Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	3,705,214	(83,930)	a	3,621,284
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	548,600	0		548,600
Charges for Services	9,920,275	0		9,920,275
Miscellaneous	9,000	0		9,000
Total Revenue	10,477,875	0		10,477,875
TOTAL RESOURCES	14,183,089	(83,930)		14,099,159
II. REQUIREMENTS				
Department Operating				
Central Services	9,565,120	(34,575)	c	9,530,545
Planning and Development	582,246	(121,805)	c	460,441
Total Department Operating	10,147,366	(156,380)		9,990,986
Capital Projects				
Capital Projects	375,000	0		375,000
Capital Carryover	315,294	(23,788)	b	291,506
Total Capital Projects	690,294	(23,788)		666,506
Non-Departmental				
Debt Service	212,000	0		212,000
Interfund Transfers	421,000	0		421,000
Reserves	536,500	0		536,500
Balance Available	2,175,929	96,238	a,b,c	2,272,167
Total Non-Departmental	3,345,429	96,238		3,441,667
TOTAL REQUIREMENTS	14,183,089	(83,930)		14,099,159

615 Facilities Services Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$83,930 and decrease Balance Available by the same amount. This adjustment brings the FY17 Budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$23,788 and increase Balance Available by the same amount. This adjustment reconciles the FY17 Capital Carryover Estimate to the actual ending FY16 capital projects balance.

c) **Encumbrance Estimate Reconciliation:** Decrease Central Services Department operating appropriations by \$34,575, decrease Planning and Development operating appropriations by \$121,805 and increase Balance Available by \$156,380 to reconcile the amount estimated for payment of obligations incurred but not paid in FY16 to the actual amount paid.

620 Risk and Benefits Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	11,611,923	3,109,679	a	14,721,602
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	210,000	0		210,000
Charges for Services	41,426,983	0		41,426,983
Miscellaneous	259,320	0		259,320
Total Revenue	41,896,303	0		41,896,303
TOTAL RESOURCES	53,508,226	3,109,679		56,617,905
II. REQUIREMENTS				
Department Operating				
Central Services	35,845,849	0		35,845,849
Total Department Operating	35,845,849	0		35,845,849
Non-Departmental				
Debt Service	6,364,500	0		6,364,500
Interfund Transfers	156,000	0		156,000
Reserves	6,813,473	150,304	a	6,963,777
Balance Available	4,328,404	2,959,375	a	7,287,779
Total Non-Departmental	17,662,377	3,109,679		20,772,056
TOTAL REQUIREMENTS	53,508,226	3,109,679		56,617,905

620 Risk and Benefits Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$3,109,679, increase the Debt Service Reserve by \$32,921, increase the Medical Rate Stabilization Reserve by \$117,383, and increase Balance Available by \$2,959,375. These adjustments bring the FY17 Budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

630 Professional Services Fund

	FY17 Adopted	FY17 SB1 Action		FY17 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	3,690,363	(47,218)	a	3,643,145
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	6,216,132	192,846	d	6,408,978
Miscellaneous	1,000	0		1,000
Total Revenue	6,217,132	192,846		6,409,978
TOTAL RESOURCES	9,907,495	145,628		10,053,123
II. REQUIREMENTS				
Department Operating				
Public Works	6,297,219	257,699	b,c,d	6,554,918
Total Department Operating	6,297,219	257,699		6,554,918
Non-Departmental				
Interfund Transfers	888,000	0		888,000
Reserves	1,576,066	0		1,576,066
Balance Available	1,146,210	(112,071)	a,b,c	1,034,139
Total Non-Departmental	3,610,276	(112,071)		3,498,205
TOTAL REQUIREMENTS	9,907,495	145,628		10,053,123

630 Professional Services Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$47,218 and decrease Balance Available by the same amount. This adjustment brings the FY17 budgeted Beginning Working Capital in compliance with the audited FY16 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Reduce the Public Works Department operating appropriations by \$70,147 to reconcile the amount estimated for payment of obligations incurred but not paid in FY16 to the actual amount paid, and increase Balance Available by the same amount.

c) **One-Time Funding Request:** Increase Public Works Department operating budget by \$135,000 and decrease Balance Available by the same amount for EmX project materials testing.

d) **New Revenues:** Recognize Charges for Services revenue in the amount of \$192,846 for CMTS EmX Garfield/West 11th inspection services (\$93,100) and OBEC for West 11th/Garfield surface inspection (\$99,746), and increase Public Works Department operating appropriations by the same amount.

**A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET;
MAKING APPROPRIATIONS FOR THE CITY OF EUGENE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2016,
AND ENDING JUNE 30, 2017.**

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, 2016, and ending June 30, 2017, as set forth in attached Exhibit A is hereby adopted.

Section 2.

The supplemental amounts for the fiscal year beginning July 1, 2016, and ending June 30, 2017, 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 12th day of December, 2016.

City Recorder

EXHIBIT A

Amounts
in dollars

GENERAL FUND

Department Operating		
Central Services		1,839,260
Fire and Emergency Medical Services		497,702
Library, Recreation and Cultural Services		1,872,700
Planning and Development		1,958,594
Police		1,458,236
Public Works		176,200
Total Department Operating		<u>7,802,692</u>
Non-Departmental		
Contingency		(21,149)
Interfund Transfers		9,750,000
* Reserves		6,035,115
Total Non-Departmental		<u>15,763,966</u>
TOTAL GENERAL FUND		<u>23,566,658</u>

SPECIAL ASSESSMENT MANAGEMENT FUND

Non-Departmental		
* Balance Available		3,227
Total Non-Departmental		<u>3,227</u>
TOTAL SPECIAL ASSESSMENT MANAGEMENT FUND		<u>3,227</u>

ROAD FUND

Department Operating		
Public Works		469,385
Total Department Operating		<u>469,385</u>
Non-Departmental		
* Balance Available		815,952
Total Non-Departmental		<u>815,952</u>
TOTAL ROAD FUND		<u>1,285,337</u>

PUBLIC SAFETY COMMUNICATIONS FUND

Department Operating	
Police	450,000
Total Department Operating	<u>450,000</u>
Non-Departmental	
* Balance Available	(246,008)
Total Non-Departmental	<u>(246,008)</u>
TOTAL PUBLIC SAFETY COMMUNICATIONS FUND	<u>203,992</u>

TELECOM REGISTRATION/LICENSING FUND

Department Operating	
Central Services	2,273,723
Total Department Operating	<u>2,273,723</u>
Non-Departmental	
* Balance Available	(613,929)
Total Non-Departmental	<u>(613,929)</u>
TOTAL TELECOM REGISTRATION/LICENSING FUND	<u>1,659,794</u>

CONSTRUCTION AND RENTAL HOUSING FUND

Department Operating	
Planning and Development	59,547
Total Department Operating	<u>59,547</u>
Non-Departmental	
* Balance Available	483,068
Total Non-Departmental	<u>483,068</u>
TOTAL CONSTRUCTION AND RENTAL HOUSING FUND	<u>542,615</u>

SOLID WASTE AND RECYCLING FUND

Department Operating	
Planning and Development	35,183
Total Department Operating	<u>35,183</u>
Non-Departmental	
* Balance Available	(52,375)
Total Non-Departmental	<u>(52,375)</u>
TOTAL SOLID WASTE AND RECYCLING FUND	<u>(17,192)</u>

COMMUNITY DEVELOPMENT FUND

Department Operating	
Planning and Development	(500,128)
Total Department Operating	<u>(500,128)</u>
Capital Projects	
Capital Projects	(45,686)
Total Capital Projects	<u>(45,686)</u>
Non-Departmental	
Special Payments	(879,869)
* Reserves	137,773
* Balance Available	325,822
Total Non-Departmental	<u>(416,274)</u>
TOTAL COMMUNITY DEVELOPMENT FUND	<u>(962,088)</u>

LIBRARY, PARKS AND RECREATION SPECIAL REVENUE FUND

Department Operating	
Library, Recreation and Cultural Services	224,939
Total Department Operating	<u>224,939</u>
Capital Projects	
Capital Projects	(3,747)
Total Capital Projects	<u>(3,747)</u>
Non-Departmental	
Special Payments	(15,711)
* Reserves	294,289
* Balance Available	323,074
Total Non-Departmental	<u>601,652</u>
TOTAL LIBRARY, PARKS AND REC. SPECIAL REVENUE FUND	<u>822,844</u>

GENERAL OBLIGATION DEBT SERVICE FUND

Non-Departmental	
Debt Service	92,143
Total Non-Departmental	<u>92,143</u>
TOTAL GENERAL OBLIGATION DEBT SERVICE FUND	<u>92,143</u>

SPECIAL ASSESSMENT BOND DEBT SERVICE FUND

Non-Departmental	
* Reserves	5,370
Total Non-Departmental	<u>5,370</u>
TOTAL SPECIAL ASSESSMENT BOND DEBT SERVICE FUND	<u>5,370</u>

GENERAL CAPITAL PROJECTS FUND

Capital Projects	
Capital Projects	(698,296)
Total Capital Projects	<u>(698,296)</u>
Non-Departmental	
* Balance Available	8,245,789
Total Non-Departmental	<u>8,245,789</u>
TOTAL GENERAL CAPITAL PROJECTS FUND	<u>7,547,493</u>

SYSTEMS DEVELOPMENT CAPITAL PROJECTS FUND

Department Operating	
Public Works	(4,518)
Total Department Operating	<u>(4,518)</u>
Capital Projects	
Capital Projects	889,217
Total Capital Projects	<u>889,217</u>
Non-Departmental	
* Balance Available	(168,891)
Total Non-Departmental	<u>(168,891)</u>
TOTAL SYSTEMS DEVELOPMENT CAP. PROJECTS FUND	<u>715,808</u>

TRANSPORTATION CAPITAL PROJECTS FUND

Capital Projects	
Capital Projects	2,177,641
Total Capital Projects	<u>2,177,641</u>
Non-Departmental	
* Balance Available	462,112
Total Non-Departmental	<u>462,112</u>
TOTAL TRANSPORTATION CAPITAL PROJECTS FUND	<u>2,639,753</u>

SPECIAL ASSESSMENT CAPITAL PROJECTS FUND

Non-Departmental	
* Balance Available	21,646
Total Non-Departmental	<u>21,646</u>
TOTAL SPECIAL ASSESSMENT CAPITAL PROJECTS FUND	<u>21,646</u>

MUNICIPAL AIRPORT FUND

Department Operating	
Public Works	235,247
Total Department Operating	<u>235,247</u>
Capital Projects	
Capital Projects	(2,290,690)
Total Capital Projects	<u>(2,290,690)</u>
Non-Departmental	
* Reserves	(606,842)
* Balance Available	(566,383)
Total Non-Departmental	<u>(1,173,225)</u>
TOTAL MUNICIPAL AIRPORT FUND	<u>(3,228,668)</u>

PARKING SERVICES FUND

Department Operating	
Planning and Development	(161,811)
Public Works	(7,815)
Total Department Operating	<u>(169,626)</u>
Non-Departmental	
* Balance Available	732,043
Total Non-Departmental	<u>732,043</u>
TOTAL PARKING SERVICES FUND	<u>562,417</u>

WASTEWATER UTILITY FUND

Department Operating	
Public Works	(618,914)
Total Department Operating	<u>(618,914)</u>
Capital Projects	
Capital Projects	(972,093)
Total Capital Projects	<u>(972,093)</u>
Non-Departmental	
* Balance Available	816,622
Total Non-Departmental	<u>816,622</u>
TOTAL WASTEWATER UTILITY FUND	<u>(774,385)</u>

STORMWATER UTILITY FUND

Department Operating	
Public Works	(12,900)
Total Department Operating	<u>(12,900)</u>
Capital Projects	
Capital Projects	(816,454)
Total Capital Projects	<u>(816,454)</u>
Non-Departmental	
* Balance Available	1,044,282
Total Non-Departmental	<u>1,044,282</u>
TOTAL STORMWATER UTILITY FUND	<u>214,928</u>

AMBULANCE TRANSPORT FUND

Department Operating	
Fire and Emergency Medical Services	364,170
Total Department Operating	<u>364,170</u>
Non-Departmental	
* Balance Available	(105,748)
Total Non-Departmental	<u>(105,748)</u>
TOTAL AMBULANCE TRANSPORT FUND	<u>258,422</u>

FLEET SERVICES FUND

Department Operating	
Public Works	2,266,079
Total Department Operating	<u>2,266,079</u>
Non-Departmental	
* Reserves	(2,749,216)
* Balance Available	381,723
Total Non-Departmental	<u>(2,367,493)</u>
TOTAL FLEET SERVICES FUND	<u>(101,414)</u>

INFORMATION SYSTEMS AND SERVICES FUND

Department Operating	
Central Services	(1,350,573)
Total Department Operating	<u>(1,350,573)</u>
Non-Departmental	
* Balance Available	202,134
Total Non-Departmental	<u>202,134</u>
TOTAL INFORMATION SYSTEMS AND SERVICES FUND	<u>(1,148,439)</u>

FACILITIES SERVICES FUND

Departmental Operating	
Central Services	(34,575)
Planning and Development	(121,805)
Total Departmental Operating	<u>(156,380)</u>
Capital Projects	
Capital Projects	(23,788)
Total Capital Projects	<u>(23,788)</u>
Non-Departmental	
* Balance Available	96,238
Total Non-Departmental	<u>96,238</u>
TOTAL FACILITIES SERVICES FUND	<u>(83,930)</u>

RISK AND BENEFITS FUND

Non-Departmental	
* Reserves	150,304
* Balance Available	2,959,375
Total Non-Departmental	<u>3,109,679</u>
TOTAL RISK AND BENEFITS FUND	<u>3,109,679</u>

PROFESSIONAL SERVICES FUND

Departmental Operating	
Public Works	<u>257,699</u>
Total Departmental Operating	<u>257,699</u>
Non-Departmental	
* Balance Available	<u>(112,071)</u>
Total Non-Departmental	<u>(112,071)</u>
TOTAL PROFESSIONAL SERVICES FUND	<u><u>145,628</u></u>
TOTAL REQUIREMENTS - ALL FUNDS	<u><u><u>37,081,638</u></u></u>

* Reserves and Balance Available amounts are not appropriated for spending and are shown for informational purposes only.