

EUGENE CITY COUNCIL AGENDA ITEM SUMMARY



Public Hearing and Action: A Resolution Adopting a Supplemental Budget;
Making Appropriations for the City of Eugene for the Fiscal Year
Beginning July 1, 2022 and Ending June 30, 2023

Meeting Date: December 12, 2022
Department: Central Services
www.eugene-or.gov

Agenda Item Number: XX
Staff Contact: Liz Butterfield
Contact Telephone Number: 541-682-5512

ISSUE STATEMENT

City Council approval of the first Supplemental Budget for Fiscal Year 2023 is requested after a public hearing. Oregon Local Budget Law (Oregon Revised Statute 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.

Prior to City Council consideration, the City Manager will present this supplemental budget to the Budget Committee for informational purposes on December 7, 2022. This item also represents an opportunity for the public to comment in a Public Hearing on December 12, 2022.

BACKGROUND

The Supplemental Budget (SB) 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. The December SB also recognizes new revenue, authorizes other unanticipated changes in legal appropriations, and includes one-time funding for strategic investments related to council initiatives and community needs.

What follows is a summary of transactions related to the FY23 December Supplemental Budget. The included attachments detail the full picture of this supplemental budget; appropriations are organized by Council Goals and other strategic initiatives.

Transactions Related to Beginning Working Capital

Moss Adams, LLP, the City's external auditor, has completed its Fiscal Year 2022 (FY22) audit and this supplemental budget includes Marginal Beginning Working Capital (MBWC) adjustments for all City funds. The MBWC is the difference between the estimate (made in early 2022) of FY22 ending working capital in the FY23 Adopted Budget and the audited actual FY22 ending working capital. This adjustment is recognized on the December SB and is the largest component of the transactions included in this budget request.

General Fund FY22 Final Results and FY23 MBWC

For the Main Subfund of the General Fund, the MBWC adjustment is \$5,154,240. Excluding one-time outliers like the \$17.9 million American Rescue Plan Act (ARPA) adjustment to MBWC in FY22, the MBWC has averaged about \$6.6 million over the past five years. MBWC results from differences in revenues and expenditures from the projections made last spring. In FY22, actual revenues were \$0.4 million less than projected. Actual revenue variances from FY22 estimates include the following:

- Property Tax revenues were approximately \$0.7 million higher than experience estimates. This is due to a higher than projected collection rate for current year taxes (95.7% versus 95.5%) and higher delinquent tax revenue from prior years.
- Licenses and Permits revenues were approximately \$0.7 million higher than the experience estimate due to higher than projected franchise fees excluding cable revenue.
- Miscellaneous revenues were approximately \$1.1 million higher than the experience estimates. This increase is primarily due to \$0.6 million in Fire reimbursements from the City of Springfield for Eugene staff filling Springfield positions per an intergovernmental agreement, and for reimbursements for vaccine clinic participation. Additional revenue includes \$0.5 million from interest earnings and other revenue not included in experience estimates.
- Intergovernmental revenues were approximately \$2.5 million less than experience estimates, primarily due to grants recognized on the FY22 December Supplemental Budget that were not completed in FY22. Many remaining grant funds are eligible for reappropriation in FY23.

In FY22 actual expenditures were \$5.5 million less than projected, due to underspending related to delayed project timelines and some vacant positions. Reappropriation requests from underspending on projects and programs that were begun but not completed in FY22, amount to about \$3 million from FY22 underspending.

For more information about FY22 results, the FY22 Ending Working Capital and the Ending Fund Balance for the General Fund, see Attachment C of the Agenda Item Summary on the Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 202. That attachment includes information and highlights from the FY22 Annual Comprehensive Financial Report (ACFR).

General Fund Transactions

The funds available for appropriation in the General Fund in this supplemental budget consist of the following items:

<u>Funding Source</u>	<u>Amount</u>
MBWC Adjustment	\$5,154,240
Opioid Settlement Revenue	397,422
Council Contingency	54,000
FY23 Adopted Reserve for Encumbrances	10,083,251
<hr/>	
<i>Total Funds Available for Appropriation</i>	<i>\$15,688,913</i>

The total amount of funds recommended for appropriation in this supplemental budget in the Main Subfund of the General Fund (excluding \$4.7 million of expenditures backed by grants or other revenues) consists of the following:

<u>Funding Appropriations</u>	<u>Amount</u>
FY23 Encumbrances (actual contracts carried over from FY22)	\$2,933,730
ARPA Reappropriations	6,490,676
Reappropriations	2,957,157
Transfer - General Capital Projects Fund (General Capital)	900,000
New Reserve Opioid Settlement Funds	397,422
One-time Funding Requests	309,000
Election Costs (from Council Contingency)	54,000
Administrative Adjustments ¹	(243,000)
Reserve for Revenue Shortfall	1,889,928
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<i>Total Appropriations</i>	<i>\$15,688,913</i>

¹*Administrative adjustment due to ARPA Reserves reconciliation from FY22 LCC Council Chambers costs added on the FY22 June Supplemental Budget.*

Funding appropriations are grouped by broad categories:

- FY23 Encumbrances represent prior fiscal year encumbrances for contracts that were in effect but not completed as of June 30, 2022. The FY23 Adopted Budget included an estimate of \$10 million in reserve for encumbrances; actual encumbrances of \$2.9 million remained at the end of the fiscal year, resulting in \$7.1 million available for appropriation.
- ARPA Reappropriations and Reappropriations represent funds earmarked for specific purposes in the previous year, but the efforts were not completed, and the funds are carried over to finish the work.
- Transfer from the General Fund to the General Capital Project Fund (\$900,000) as a priority use of MBWC, per the City's financial policies.
- New Reserve for Opioid Settlement Funds sets aside resources received from a recent opioid settlement into a separate reserve.
- One-time Funding Requests offer the opportunity to continue to make progress on program offerings and strategic initiatives through targeted one-time investments.
- Election Costs uses Council Contingency funds for special election and November 2022 election costs.

In recent years, a priority for MBWC has been a transfer of \$500,000 to the Affordable Housing Trust Fund, per Council direction. Some projects in the community that are eligible for these funds have been delayed and funding on hand is sufficient for projects that are currently in process. Given the financial challenges facing the city, it is recommended that this funding be placed in the Reserve for Revenue Shortfall rather than be allocated at this time. If projects develop and need funding next calendar year, this funding can be allocated on the supplemental budget next spring.

More details on General Fund supplemental budget can be found in Attachment A. Details for Non-General Fund appropriations can be found in Attachment B and ARPA Appropriations are in Attachment C.

Reserve for Revenue Shortfall

The Reserve for Revenue Shortfall (RRSF) acts as the City’s “savings account” providing stability and flexibility in uncertain economic times and is a key metric for the financial health of the City when reviewed by rating agencies. Supplemental Budget action will increase the RRSF for the General Fund by \$1.9 million.

<i>Reserve for Revenue Shortfall (RRSF) Reconciliation</i>		<i>Amount</i>
<i>Funding Source</i>	FY23 Adopted RRSF	\$8,729,086
	Remaining funds from MBWC and RFE Reconciliation	1,889,928
<i>FY23 RRSF After December SB</i>		<i>\$10,619,014</i>

After these actions the RRSF will total \$10.6 million or 4.9% of General Fund expenditures, which is below the RRSF target of 8% of General Fund expenditures.

Staff actively monitor and update the financial condition of the General Fund and the budget gap that begins in FY24. As previously shared with City Council and the Budget Committee, this gap will require changes to service levels. Due to the upcoming budget gap and continued economic uncertainty, it is recommended that the remaining funds from the MBWC and encumbrance reconciliation be placed in the RRSF to provide as much financial flexibility as possible as we look to the future. To navigate through the uncertainty of the pandemic, the strategy for the General Fund reserve for revenue shortfall has been a minimum of \$4million annually in the reserve and at least 4% in the reserve by the end of the forecast period. This has allowed the City flexibility to respond to changing events and to invest in urgent and emerging community needs. As we emerge from the pandemic, reserve levels need to increase to provide stability and weather market fluctuations and economic uncertainty.

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 FY23 Adopted Budget. These estimates have been reconciled with the actual FY22 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 across all funds by \$13.2 million and increases Balance Available by the same amount.

Non-General Fund Transactions

This supplemental budget recognizes approximately \$75.4 million in Non-General Fund transactions, other than MBWC, encumbrances and capital carryover reconciliation. Much of this total is reflected in recognizing and reappropriating approximately \$62.6 million in grants and other revenue. Additional notable, Non-General Fund transactions include:

- \$30 million for Airport construction projects and equipment, including \$23.9 million of Airport projects funded by grants
- \$3 million for telecom projects, equipment replacement, and vehicle purchases not complete in FY22
- \$1.3 million in one-time funding and reappropriations for Community Safety Initiative strategies
- \$0.7 million for additional parks projects funding to cover additional costs due to price increases
- \$0.5 million to implement Oregon Paid Leave beginning January 2023

Other Non-General Fund transactions are described in Attachment B.

Timing

In some cases, expenditure authority is needed immediately to carry out City Council direction or to meet legal or program requirements. Approval of the December supplemental budget allows the organization to prepare more accurate mid-year projections and to more accurately project the Beginning Working Capital for the 2023-2025 Biennial Proposed Budget.

PREVIOUS COUNCIL DIRECTION

[September 14, 2022, Financial Update](#)

This session was an informational update on the City's financial condition and future financial needs.

COUNCIL OPTIONS

Particular requests requiring more information or discussion may be removed from the supplemental budget and delayed for action to 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 December Supplemental Budget.

SUGGESTED MOTION

Move to adopt Resolution **XXXX** adopting a Supplemental Budget; making appropriations for the City of Eugene for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

ATTACHMENTS

- A. General Fund Supplemental Budget Summary
- B. Non-General Fund Supplemental Budget Summary
- C. ARPA Appropriations
- D. Supplemental Budget Transaction Summaries
- E. Resolution (with appropriation summaries)

FOR MORE INFORMATION

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General Fund FY23 Supplemental Budget Summary

The recommendations for General Fund one-time spending and reappropriations of \$4.2 million are included in the chart below and grouped by Council Goals and strategic initiatives. The bulk of the funding requests relate to Sustainable and Accountable Development and Unhoused Community Services.

<i>Reappropriations & One-time Funding Requests</i>	Amount
Sustainable and Accountable Development	\$2,336,818
Unhoused Community Services	894,929
Climate Recovery	401,753
Safe Community for Wellbeing	264,000
Accessible and Thriving Culture, Parks and Recreation	212,897
Equitable, Effective, Accountable Municipal Government	109,760
<i>Total Reappropriations & One-time Funding Requests</i>	<i>\$4,220,157</i>

Reappropriations make up \$3 million of the total requests for funds using General Fund Marginal Beginning Working Capital. Reappropriations occur when funds for a specific project or program are not spent by the end of a fiscal year and the funds need to be carried forward to complete the work in subsequent years. Some of these funds were added in prior year budgets as one-time funding requests for Council priorities, allowing pilot programs and previous initiatives to continue as their effectiveness is evaluated, without obligating ongoing funding. This is a way to address important community goals in a deliberate manner without making long-term funding commitments that could lead to greater fiscal pressures in the years ahead.

The following is a high-level summary of the one-time investments and reappropriation requests by strategic priority.

Sustainable and Accountable Development

Funding for Sustainable and Accountable Development strategies include \$2.3 million of one-time items and reappropriation requests:

Attachment A – General Fund Supplemental Budget Summary

<i>Sustainable and Accountable Development</i>		Amount
One-time Funding	Transfer to General Capital Projects Fund (311)	\$900,000
	Farmers Market Pavilion Operations	45,000
Reappropriations	Affordable Housing SDC Gap Funding	637,507
	Housing Implementation Pipeline	207,837
	Planning and Development Studies	150,762
	Downtown Operations and Programming	128,160
	Land Use Software Update	100,000
	River Road/Santa Clara Neighborhood Work	70,911
	Economic Prosperity Initiative	44,538
	Bethel Capacity Building	19,537
	Neighborhood Matching Grants	18,065
	Pandemic Related Economic Recovery Support	14,501
<i>Total Sustainable and Accountable Development</i>		\$2,336,818

Transfer to General Capital Projects Fund (311): Per the City’s Financial Management Goals and Policies, the General Fund transfer to the General Capital Projects Fund is one of the highest priorities for use of MBWC. These funds are used to support ongoing preservation of General Fund building assets and Parks and Open space parks preservation and maintenance. The amount of the transfer included on this supplemental budget is \$900,000 which will support the City’s continued efforts to care for infrastructure and continue to work towards reducing the backlog of capital projects and costs.

Farmer’s Market Pavilion Operations: This one-time funding request supports operations at the Farmer’s Market Pavilion, including personnel support during evenings and weekends, custodial support, and materials and services costs to support facility rental, including chairs and tables, lighting, and equipment

Affordable Housing SDC Gap Funding: This reappropriation assists qualifying local affordable housing projects pay for Systems Development Charges (SDCs). Funds were originally allocated in FY21. In FY21, The Nel was awarded about \$152,000 from this source, in combination with HOME funds, to complete a development that provides 45 units of permanent supportive housing.

Housing Implementation Pipeline: This reappropriation supports several initiatives focused on improving access to affordable housing and impacting housing affordability. This funding seeks to address the availability, diversity, and affordability of local housing. Funding is also used to support the implementation of HB2001 which focuses on code development specifically impacting the housing mix.

Planning and Development Studies: This reappropriation is for several projects the Planning and Development Department have been working on:

- University Neighborhood Plan (\$60,000) funding was originally allocated by Council in FY19 to fund public capacity building for the University Neighborhood Plan.

Attachment A – General Fund Supplemental Budget Summary

- Urban Reserve Planning (\$56,595) to inventory, analyze, and assess areas outside of Eugene’s Urban Growth Boundary. The project is expected to be complete by June 30, 2022.
- Growth Monitoring Program (\$34,167) for monitoring development and growth trends for the City as related to Pillar 7 of Envision Eugene.

Downtown Operations and Programming: This reappropriation is for physical improvements to downtown spaces, safety initiatives, and cultural events programming previously funded one-time.

Unhoused Community Services

Funding for Affordable Housing & Homeless Operations strategies include \$894,929 of reappropriations:

<i>Unhoused Community Services</i>		Amount
Reappropriations	Homeless Shelter Options	\$499,622
	Transitional Shelter Programs	225,307
	Homeless Services Funding	170,000
<i>Total Unhoused Community Services</i>		\$894,929

Homeless Shelter Options: In 2019, the Technical Assistance Collaborative (TAC) provided a report to the City and Lane County that included specific recommendations to reduce the number of people experiencing homelessness in Lane County. Based on the TAC report, the City Council approved \$1.9 million allocated in two separate funds, \$1 million from the General Fund and \$900,000 in the General Capital Projects Fund for a low-barrier shelter. This funding was subsequently reappropriated each year via the supplemental budget process. In FY23, these funds will continue to be used in alignment with Council direction associated with the TAC implementation, including Strategic Initiatives Manager (Joint Housing and Shelter Strategist), Street Outreach, and operating contingency, including staff support. The FY23 Adopted Budget includes \$900,000 in capital carryover for this project.

Transitional Shelter Programs: This reappropriation helps maintain transitional housing support with local partners such as Community Supported Shelters and Sheltercare. These strategies were originally supported with CARES funds. These funds will continue to provide resources to assist in the continuance, development, and implementation of transitional housing models focusing on matching individuals in need with available community resources.

Homeless Services Funding: This reappropriation supports homelessness service provision in Eugene including coordinated camping response efforts, additional temporary staffing, and communication and outreach.

For more information regarding funding for unhoused community services, see the page [Unhoused Services by Funding Source](#) in the Budget Message of the FY23 Adopted Budget document.

Climate Recovery

Funding for Climate Recovery strategies include \$401,753 of reappropriations:

<i>Climate Recovery</i>		Amount
Reappropriation	CRO Planning & Implementation	\$401,753
<i>Total Climate Recovery</i>		\$401,753

CRO Planning & Implementation: This reappropriation continues Climate Recovery Ordinance (CRO) implementation work, including part of the funding for the Climate Analyst position that supports this work, City of Eugene carbon offset costs, continuing the work on the Shift campaign, continuation of the CRO equity panel, CAP 2.0 dashboard work, work on electric vehicles strategy, and other program work.

Safe Community for Wellbeing

Funding for Safe Community for Wellbeing strategies include \$264,000 of one-time funding:

<i>Safe Community for Wellbeing</i>		Amount
One-time Funding	Oregon22 Festival Overtime	\$196,000
	Greenhill Contract	68,000
<i>Total Safe Community for Wellbeing</i>		\$264,000

Oregon22 Festival Overtime: This one-time item funds Police overtime incurred during the Oregon22 Festival that was not included in the FY23 Adopted Budget.

Greenhill Contract: Provides one-time funding to the Animal Welfare Unit in the Police Department to cover a contractual increase for the current service level of animal sheltering and adoption services with Greenhill.

Accessible and Thriving Culture, Parks and Recreation

Funding for Accessible and Thriving Culture, Parks and Recreation strategies include \$212,897 of reappropriations:

<i>Accessible and Thriving Culture, Parks and Recreation</i>		Amount
Reappropriations	Oregon22 Festival	\$142,470
	Early Childhood Literacy Program	50,427
	Sheldon Pool Blankets	20,000
<i>Total Accessible and Thriving Culture, Parks and Recreation</i>		\$212,897

Oregon22 Festival: This reappropriation funds costs for the City’s participation in the Oregon22 Festival. This event occurred in July 2022, at the beginning for FY23.

Early Childhood Literacy Program: This reappropriation enables staff to build on sustainable strategies to increase childhood literacy in our community. Initial funding of \$200,000 for this program was included in the FY20 Adopted Budget.

Sheldon Pool Blankets: This reappropriation funds the purchase of new blankets for the Sheldon Pool. The pool was expected to open in early summer 2022 but did not open until October 2022.

Equitable, Effective, Accountable Municipal Government

Funding for Equitable, Effective, Accountable Municipal Government strategies includes \$109,760 of one-time items and reappropriation requests:

<i>Equitable, Effective, Accountable Municipal Government</i>		Amount
One-time Funding	Election Costs (from Council Contingency)	\$54,000
Reappropriations	City-Wide Communications Project	55,760
<i>Total Equitable, Effective, Accountable Municipal Government</i>		\$109,760

Election Costs (from Council Contingency): One-time funding for special election and November election costs, including printing and mailing of legal ads. Costs associated with City elections vary widely depending on the type of election and other measures and/or candidates on the same election ballot. Because of the high degree of variability in election costs from one fiscal year to another, these costs are not included in the adopted budget. Instead, it has been a business practice to cover election costs from the Council Contingency or, if contingency funds are not sufficient, from the General Fund reserve for revenue shortfall.

City-Wide Communications Project: This request reappropriates \$55,760 for City-Wide Communications. The original project was budgeted through the FY19 December SB. Funding has been used each year for several communications strategies, including the Engage Eugene platform that promotes community engagement in City projects, translation services for content on the City’s public website, the City’s annual subscription to Bang the Table software that is used for online stakeholder engagement management and other services. Because these costs are not included in City Manager’s Office FY23 operating budget, reappropriation of these funds is needed to continue these services.

Reserve for Revenue Shortfall Impact

After funding priority uses of MBWC (transfer to the General Capital Projects Fund), reappropriations, and one-time funding requests, the remaining funds from MBWC and the reserve for encumbrance reconciliation will increase the Reserve for Revenue Shortfall

(RRSF) by \$1.9 million. The RRSF acts as the City’s “savings account” and provides stability and flexibility in uncertain economic times.

Revenue Backed and Grant Funded Appropriations

The December SB also includes appropriations totaling \$4.7 million for several activities that are revenue backed or grant funded.

<i>General Fund Grants and Revenue-Backed Items</i>	<i>Amount</i>
Accessible and Thriving Culture, Parks and Recreation	
Best After School Grant	\$85,278
Arts and Business Alliance of Eugene Art Loan Fund Closing	7,741
Safe Community for Wellbeing	
Fire Apprenticeship State Grant	2,000,000
Oregon22 Reimbursable Overtime	745,500
Reappropriate Existing EPD Grants	713,898
Firefighters Federal Grants	469,356
Victims Assistance Grant	393,524
EPD Grants	108,200
Oregon22 Fire and EMS Contracted Support and Extra Coverage	79,473
Red Flag Day State Grant	34,257
Jane Higdon Bike Safety Grant	31,710
Safe Routes to School Bike Safety Grant	7,948
Sustainable and Accountable Development	
Business Oregon Park Blocks Grant	48,000
Farmers Market Pavilion Operations	20,000
<i>Total General Fund Grants and Revenue-Backed Items</i>	
	\$4,744,885

Notable items include:

Fire Apprenticeship State Grant: Funding from the state to develop an apprenticeship program for firefighters. At this time, the state has not issued further guidance on the use of these funds.

Oregon22 Reimbursable Overtime: Funding from the University of Oregon to reimburse EPD for overtime incurred at Hayward Field during the World Athletic Championships Oregon22.

Firefighters Federal Grant: Federal funding for 24 automatic chest compressions devices in ambulances, which will increase survival rate from heart attacks. The grant also replaces wildland hoses and nozzles that are compatible with other wildland firefighting equipment used by other jurisdictions.

Victims Assistance Grant: Federal funding to extend and enhance services to victims of crime.

Non-General Fund FY23 Supplemental Budget Summary

The recommendations for Non-General Fund one-time spending and reappropriations of \$11.5 million are included in the chart below and grouped by the recently updated Council Goals and organizational initiatives they support. As can be seen, the bulk of the funding requests relate to Sustainable and Accountable Development and Equitable, Effective, Accountable Municipal Government.

<i>Reappropriations & One-time Funding Requests</i>	Amount
Sustainable and Accountable Development	\$7,068,306
Equitable, Effective, Accountable Municipal Government	2,963,717
Accessible and Thriving Culture, Parks and Recreation	727,741
Fair, Stable, and Adequate Financial Resources	480,000
Safe Community for Wellbeing	220,244
<i>Total Reappropriations & One-time Funding Requests</i>	<i>\$11,460,008</i>

The following is a high-level summary of the Non-General Fund one-time investments and reappropriation requests by strategic priority and fund.

Sustainable and Accountable Development

Funding for Sustainable and Accountable Development strategies include \$7.1 million of one-time items and reappropriation requests:

<i>Sustainable and Accountable Development</i>	Amount	
<i>One-time Funding</i>		
Municipal Airport Fund (510)	Airport Construction Projects and Equipment	\$5,949,634
Community Development (170)	BEDI-HUD 108 Reserve Transfer to URA Downtown District	664,490
Transportation Capital (340)	Pearl Street 5th to 6th Improvements Shared Use Path and Bridge Maintenance	209,000 163,640
<i>Reappropriation</i>		
Solid Waste/Recycling (155)	Community Recycling Education Campaign	81,542
<i>Total Sustainable and Accountable Development</i>		<i>\$7,068,306</i>

Airport Construction Projects and Equipment: Investments include:

- Additional funding for the construction of a new office and car wash building and a new multi-lane automobile fueling facility
- Expansion and improvement to three landside parking lots including the long-term parking lot, short term parking lot, and the new Operations Center employee parking lot
- Installation of a new passenger walkway canopy to the Economy Parking Lot
- Funding for purchase of bucket truck needed for aerial use for lighting repair at the Airport and matching funds for a federal grant to purchase a new deicer truck.

BEDI-HUD 108 Reserve Transfer to URA Downtown District: In FY08, the URA Downtown District transferred \$600,000 to the City to act as a reserve for HUD loan and grant

Attachment B – Non-General Fund Supplemental Budget Summary

programs used to help offset the development costs of the Woolworth Building. The developer repaid the loan at the end of FY22, and this action will transfer back to the URA Downtown District the reserve amount plus accrued interest through the end of FY22 for a total transfer of \$664,490.

Equitable, Effective, Accountable Municipal Government

Funding for Equitable, Effective, Accountable Municipal Government strategies include about \$3 million of reappropriation requests:

<i>Equitable, Effective, Accountable Municipal Government</i>		Amount
<i>Reappropriation</i>		
Telecom Registration/Licensing (135)	Projects and Equipment Replacement	\$1,525,994
Fleet Services (600)	Vehicle Purchases	1,437,723
<i>Total Equitable, Effective, Accountable Municipal Government</i>		<i>\$2,963,717</i>

Projects and Equipment Replacement: Funding associated with the Telecom projects and Telecom Equipment Replacement Funding awarded prior to the end of FY22 that were not fully implemented in the last fiscal year.

Vehicle Purchases: Reappropriation for various vehicles on the replacement schedule that were not replaced before the end of FY22.

Accessible and Thriving Culture, Parks and Recreation

Funding for Accessible and Thriving Culture, Parks and Recreation strategies include \$0.7 million of one-time funding requests and reappropriations:

<i>Accessible and Thriving Culture, Parks and Recreation</i>		Amount
<i>One-time Funding</i>		
Systems Development Capital (330)	Parks Projects	\$700,000
Library, Parks & Recreation (180)	Arts Business Alliance of Eugene Art Loan Fund	7,741
	Closing	
<i>Reappropriation</i>		
Equipment Replacement (Subfund 041)	Sheldon Pool Blankets	20,000
<i>Total Accessible and Thriving Culture, Parks and Recreation</i>		<i>\$727,741</i>

Parks Projects: Additional funds are needed to complete parks projects in FY23 and cover additional costs due to price increases.

Safe Community for Wellbeing

Funding for Safe Community for Wellbeing strategies include \$0.2 million of one-time and reappropriation funding requests:

Attachment B – Non-General Fund Supplemental Budget Summary

<i>Safe Community for Wellbeing</i>		Amount
<i>One-time Funding</i>		
Municipal Airport Fund (510)	Terminal Cameras	\$220,244
<i>Total Safe Community for Wellbeing</i>		\$220,244

Terminal Cameras: Addition of 75 cameras at the Airport in the terminal building to increase security. This will increase the camera coverage throughout the interior and exterior of the terminal building.

Fair, Stable, and Adequate Financial Resources

Funding for Fair, Stable and Adequate Financial Resources strategies include \$0.5 million for one-time funding:

<i>Fair, Stable, and Adequate Financial Resources</i>		Amount
<i>One-time Funding</i>		
Risk and Benefits (620)	Oregon Paid Leave Implementation	\$480,000
<i>Total Fair, Stable, and Adequate Financial Resources</i>		\$480,000

Oregon Paid Leave Implementation: The Oregon Paid Leave program is being implemented this fiscal year with required contributions beginning in January 2023. This request includes the cost to implement the program and covers the employer portion of Oregon Paid Leave from January 2023 through the end of the fiscal year.

Community Safety Initiative

The FY23 December Supplemental Budget also includes \$1.3 million in one-time funding and Reappropriations for Community Safety Initiative strategies:

<i>Community Safety Initiative Strategies</i>		Amount
One-time Funding	Facility Upgrades	\$850,000
	Quality Assurance & Quality Improvement Vehicle	36,579
	Trauma Intervention Program	21,600
	Behavioral Health Position	12,445
Reappropriations	Homeless Services Support	209,920
	Municipal Court First Floor Renovation Project	57,000
	Fire Inspector Position Equipment	42,564
	Police Recruitment	29,380
	Officer Wellness	21,000
	Facility Upgrades	5,500
<i>Total Community Safety Initiative Strategies</i>		\$1,285,988

Facility Upgrades: One-time funding for EPD parking lot and locker room upgrades needed to accommodate the growing staff due to added CSI positions. Reappropriations will be used to finish office improvements begun in FY22.

Quality Assurance & Quality Improvement Vehicle: One-time funding will be used to purchase a vehicle for the Quality Assurance position added in FY22. This position spends more time in the field than originally envisioned, requiring an additional vehicle. The Quality Assurance Quality Improvement (QAQI) position develops protocols related to best practices in our healthcare delivery by reviewing protocols, service delivery, professional development, and identifying compliance for both successes and areas for improvement. This involves watching work at accident scenes and meeting with partner agencies to maximize the effectiveness of our shared service delivery.

Trauma Intervention Program: One-time funding supports the City's contribution to Lane County's Trauma Intervention Program which utilizes specially trained citizen volunteers to respond to traumatic incidents to support victims and their families in the first few hours following a tragedy. Funding for this program will be added ongoing in the 2023-2025 biennial budget.

Behavioral Health Position: One-time funding supports a reclassification of an existing Recreation Programming Assistant position for the Behavioral Inclusion CSI strategy to a Recreation Programmer position. After a year of experience in assessing the knowledge, skills and abilities this position must possess, it became clear that work in this role was more appropriately classified as a Recreation Programmer.

Homeless Services Support: Reappropriates \$170,920 for Rest Stops and Microsite Operations, \$26,000 for the car camping program, and \$13,000 for Dusk to Dawn.

- Rest Stops & Microsite Operations: This request reappropriates funding for the Day Resource Center.
- Car Camping Program: This request reappropriates funding for case management services. Case management has been a goal and priority for this program for several years with implementation being delayed by the pandemic and an historic lack of provider capacity.
- Dusk to Dawn: This request reappropriates remaining funding for the Dusk to Dawn contract.

Revenue-Backed and Grant Funded Appropriations

The December SB also includes Non-General Fund appropriations totaling \$62.6 million revenue-backed or grant funded activity, including \$40.5 million of grants awarded in prior years for projects not yet complete:

Attachment B – Non-General Fund Supplemental Budget Summary

Non-General Fund Grants and Revenue-Backed Items

Sustainable and Accountable Development

1X\$ Revenue-Backed		
Wastewater Utility (500)	Process Controls Upgrade Project	\$940,000
	Regional Wastewater Equipment Replacement and Major Rehab	865,500
Road (131)	Bikeshare Enhancement Project	490,000
	1X\$ Revenue-Backed Total	2,295,500
Grants		
Transportation Capital (340)	Road Capital Grants	21,036,871
	Lincoln Street Protected Bike Lanes	1,172,104
	Oakway Road Protected Bike Lanes	270,613
	Street Trees	210,085
Municipal Airport Fund (510)	Airport Improvements and Equipment Grants	23,867,630
General Capital Projects Fund (310)	Downtown Riverfront Park	5,000,000
	Delta Ponds Loop Trail	350,000
Stormwater Utility Fund (539)	Amazon Concrete Channel Assessment	525,000
	Stormwater Grants	302,766
Housing Programs & Construction (150)	Renter Protections	340,000
Road (131)	Road Grants	898,658
	Regional Transportation Planning Grant	60,000
Community Development (170)	CDBG-CV1 and CDBG-CV3 Grants	76,944
	HOME American Rescue Plan Act (HARP) Grant Admin	68,164
	Grants Total	54,178,835
Total Sustainable and Accountable Development		56,474,335

Accessible and Thriving Culture, Parks and Recreation

1X\$ Revenue-Backed		
Cultural Services Subfund (031)	Hult Center Increased Activity	1,500,000
	1X\$ Revenue-Backed Total	1,500,000
Grants		
General Capital Projects Fund (310)	Suzanne Arlie Park	1,214,479
	Santa Clara Community Park	528,773
Transportation Capital (340)	8th Avenue Improvements	834,000
	West Bank Path Extension	436,785
	Grants Total	3,014,037
Total Accessible and Thriving Culture, Parks and Recreation		4,514,037

Safe Community for Wellbeing

1X\$ Revenue-Backed		
Ambulance Transport (592)	Oregon22 Fire and EMS Contracted Support and Extra Coverage	107,926
Municipal Airport Fund (510)	Oregon22 Overtime	28,000
	1X\$ Revenue-Backed Total	135,926
Grants		
Transportation Capital (340)	Eugene Signal Improvements	965,247
	Division Avenue Safety Improvements	62,860
Stormwater Utility Fund (539)	BLM Grants	416,211
Ambulance Transport (592)	Stop the Bleed State Grant	40,000
	Grants Total	1,484,318
Total Safe Community for Wellbeing		1,620,244

Total Non-General Fund Grants and Revenue-Backed \$62,608,616

Notable revenue-backed and grant funded items include:

Road Capital Grants: Reappropriates remaining revenue for road capital project grants not complete in FY22.

Airport Improvements and Equipment Grants: Reappropriates \$18.3 million of grant revenue for airport projects not complete in FY22 and adds \$5.6 million of additional

Attachment B – Non-General Fund Supplemental Budget Summary

funding for new airport projects, including public access road improvements, wetland mitigation strategies, and purchase of a new deicer truck.

Lincoln Street Protected Bike Lanes: Grant funds to construct a two-way bike lane on Lincoln Street from 5th Avenue to 13th Avenue. The project adds bicycle specific signal heads and phasing to existing traffic signals, and various other intersection improvements to increase safety motorists, cyclists, and pedestrians.

Downtown Riverfront Park: State of Oregon Lottery Revenue Bond grant funds will support the continued development of the Eugene Downtown Riverfront Park. Funding will provide equipment, pathways, furniture, and turf areas.

Hult Center Increased Activity: Revenue-backed increase in personnel costs driven by increased activity at the Hult Center above what was included in the FY23 Adopted Budget. Increased costs are supported by increased revenue from shows at the Hult Center.

Suzanne Arlie Park: Federal grant funds award to construct mountain bike (MTB) trails and the first phase of the MTB Park at Suzanne Arlie Park.

American Rescue Plan Act - FY23 Supplemental Budget Appropriations

In response to the COVID-19 Pandemic the City of Eugene received a total of \$35.9 million dollars from the federal government in two disbursements, one each in FY21 and FY22. The City also received \$3.65 million from the State of Oregon. These funds were part of the American Rescue Plan Act (ARPA) intended to help local governments mitigate the impacts of the pandemic. The City of Eugene used these funds to make strategic investments in emerging and urgent community needs and Council priorities, focused on five categories:

- Community and Organizational Investments
- Shelter and Unhoused Response
- COVID Response
- Budget Committee Motions
- Facility Repairs and Infrastructure

This supplemental budget reappropriates \$11 million from American Rescue Plan Act (ARPA) funds. This includes reserve for encumbrances and capital carryover.

Below is a description of all ARPA investments to date.

Community and Organizational Investments

Body Worn Cameras/In-car video (\$1.7 million): Funded in FY23. Transparency is a cornerstone of public trust in our community. EPD's body-worn camera and in-car video systems record interactions between police officers and the public, capturing evidence and providing an impartial accounting of events. Prosecutors and courts depend on recordings yielded from this technology to aid in holding people accountable, while the Eugene Police Auditor's office depends on these recordings to review police conduct. Maintaining these systems is a critical tool for performing the department's mission and the current systems are due for replacement.

Cybersecurity (\$600,000): Funded in FY22 and FY23. The City of Eugene's technology infrastructure is foundational to the City's ability to support the community and organization. These funds will be used to continue to strengthen network security and keep up with evolving technologies. FY23 Reappropriation: \$7,116.

Financial Resilience (\$600,000): Funded \$300,000 in both FY22 and FY23. Funding for developing an organizational process that aligns investments to community priorities and Council goals, including strategic planning and community engagement work leading to a budget that is sustainable and transparent. FY23 Reappropriation: \$160,310.

Alternative Response Study and Implementation (\$325,000): Funded in FY22 and FY23. Based on input from community engagement processes and City Council and Budget Committee discussions, the City will initiate a process to analyze and develop recommendations on options for alternative response to mental health crises, homelessness-related issues, and certain types of calls for service often handled by police officers that could be handled by

other responders. The study will aim to review current approaches and examine the potential to enhance existing responses and/or implement additional alternative response programs, as well analyze as the impacts of such approaches on cost and public safety outcomes. FY23 appropriation includes funding for implementation. FY23 Reappropriation: \$150,000.

Childcare Assistance (\$300,000): Funded in FY22. In an effort to support the working community and our partners around childcare needs, the City is investing in partnerships with service providers. This funding will be used to stabilize the facility leased by the Boys and Girls Club of Emerald Valley. The City owned Dr. Edwin L. Coleman Junior Community Center is in need of a new HVAC system planned for replacement in FY23. This project will allow the Boys and Girls Club the opportunity to focus resources on other building and program enhancements. Boys and Girls Club is one of the largest youth services agencies in the area and a key childcare provider to west Eugene. Prepandemic, youth visits to the facility exceeded 26,000 in a year. FY23 Reappropriation: \$300,000.

ARPA Coordination (\$270,000): Funded in FY22 and FY23. Funds for a temporary employee to provide project management and strategic leadership to support the City in achieving an equitable and swift recovery from the economic challenges precipitated by the COVID-19 pandemic. This individual is supporting the City and the community in leveraging all funding opportunities associated with ARPA. FY23 Reappropriation: \$102,491.

Council Chamber Technology (\$243,000): Funded in FY22 June SB. City Council continues to engage safely with the public through the use of new platforms and technology. This item provided funding for audiovisual equipment, computer hardware, installation, phone and data cabling, and other technology costs for the City Council chamber and Council work room in the LCC building. The new equipment provides functionality needed for broadcasting City Council and other public meetings and for conducting meetings in a hybrid format and was installed in FY22.

Fire Services Stabilization (\$200,000): Funded in FY22. Eugene Springfield Fire and EMS Planning and Stabilization funding will be used to evaluate existing merged department functions, determine feasibility of next phase of merger and establish a potential implementation plan. FY23 Reappropriation: \$184,150.

Eugene Community Broadband Plan (\$150,000): Funded in FY22. The State of Oregon has directly awarded the City of Eugene \$150,000 to engage in assessing feasibility of a citywide broadband plan. This funding is made available from the State of Oregon through a direct funding allocation by the legislature. FY23 Reappropriation: \$140,176.

Shelter and Unhoused Response

Unhoused Response (\$15.4 million): Funded in FY22 and FY23. Most of the ARPA funds are appropriated to support Unhoused Response partnerships and strategies to strengthen our

community's homelessness response system. This budget allocation includes operational costs of Safe Sleep sites, which provide safe, legal places for people experiencing homelessness to sleep and connect to services, as well as reduce the impacts of unsanctioned camping across the city. City staff are also focused on improving coordination, transparency, and responsiveness to urban camping that better addresses the needs of people who lack housing and supports the health and safety of our entire community. This budget allocation invests in non-law enforcement response to camping, including Park Ambassadors, right-of-way cleanup, park operations, and sanitation. Some funding is also designated for Police patrol operations, parking enforcement, and towing abandoned vehicles. It also includes funding for low-barrier Shelter and Navigation Center operations, as well as costs associated with operating a mobile shower trailer and administrative costs for supporting businesses and homelessness services programming. FY23 Reappropriation: \$3.7 million.

Unhoused Response – State-directed (\$3.5 million): Funded in FY22. ARPA funding from the State of Oregon, administered by Lane County, for City of Eugene infrastructure and lease costs related to Safe Sleep sites. FY23 Reappropriation: \$2.3 million.

Fee Support for Affordable Housing (\$2.3 million): Funded in FY22. City fee support to help increase the inventory and mix of qualifying affordable housing. This funding will be used to enhance affordability in income qualified projects supported with other City investments, and invest in other income qualified development such as projects eligible to participate in the Low-Income SDC Exemption Program. FY23 Reappropriation: \$2.3 million.

Housing Implementation Pipeline Work (\$150,000): Funded in FY23. The Housing Implementation Pipeline (HIP), which was approved by Council on January 24, 2022, is an internal, cross-departmental, five-year work plan for the City organization. This work plan coordinates current and future City resources, goals, and priorities with a systems-thinking approach to housing across the full continuum from people experiencing homelessness to overall housing supply. Importantly, there are several initiatives in the HIP, such as renter protections and downtown housing, that will require working closely with partners to be successful.

COVID-19 Response

COVID-19 Response (\$640,000): Funded in FY22 and FY23. Funding for unbudgeted operating expenditures associated with COVID-19 pandemic, including funds for implementation of federal and state COVID-19 vaccination and testing requirements, information technology and other tools to support hybrid work environments, providing personal protective equipment, and unanticipated costs associated with emerging health and safety needs that may result from variants or other unexpected shifts in the pandemic. FY23 Reappropriation: \$320,161.

Budget Committee Motions

Fire Station 2 Budget Reduction Replacement (\$2 million): Funded in FY22 and FY23. As a budget reduction strategy, the FY22 Adopted Budget removed one fire engine from 24-hour service at Station 2 to achieve a General Fund savings of \$1 million. As a recommendation by the Budget Committee, this budget item has allocated \$1 million to Eugene Fire Station 2 in both FY22 and FY23 to restore the station's second engine to fully operational.

Urban Forestry (\$50,000): Funded in FY22. The Urban Forestry program manages over 84,000 public street trees, with a vision of increasing citywide canopy cover while improving tree care, health, and safety. This ARPA allocation invested \$50,000 in the tree planting program, per the Budget Committee motion during the FY22 Budget process. Additionally, the program budget increased by this amount beginning FY23. The investment was underspend in FY22 by \$581. Remaining funds will go to reserves for a future allocation.

Downtown Public Restroom (\$300,000): Funded in FY23. Funding for the purchase and installation of a downtown public restroom.

Striker Field Park Phase 2: Funded in FY23. Striker Field phase 1 is funded through the Parks Bond; funding for Phase 2 includes full-court basketball, two pickleball courts and a petanque court.

Facility Repairs and Infrastructure

Facility Repairs and Infrastructure (\$5.4 million): Funded in FY23. The FY23 ARPA allocation includes funding to Facility repairs and infrastructure projects including roofs for the Hult Center, Downtown Library, and Fire Stations, as well as needed repairs and infrastructure improvements at MLK Park, Mattie Reynolds Park, and the downtown public bathrooms. These projects are vital to ensuring City services continue at current levels and are identified as benefitting the community for years to come through building and facility investments where departmental funding has not been available due to pandemic-related revenue loss.

Accessibility and Safety Improvements (\$1 million): Funded in FY22. The Overpark Parking Structure is an important part of our downtown core. It was the first public parking structure built in downtown Eugene (1969) and the first Saturday Market was held in its alley. Pre-COVID, the structure had over 5,000 vehicles through it per week. The structure's three elevators are long overdue for safety improvements, which includes the two original 1969 elevators and the west elevator installed in 1997. The elevators are consistently breaking down, which impacts accessibility for parking customers. The Parking Enterprise Fund had scheduled for the modernization project to occur prior to the World Championships originally scheduled in 2021, but the impact of COVID has negated its financial ability to fund the project. Modernizing the elevators is important to ensure a safe and accessible experience for all employees, shoppers, and visitors to downtown Eugene. FY23 Reappropriation: \$714,522.

Attachment C – ARPA Appropriations

Public Works Facility Improvements (\$600,000): Funded in FY22. Revenues in the Stormwater, Wastewater, and Road funds were significantly impacted by the COVID-19 pandemic, impacting the ability for facility repairs. This item funds safety improvements to Roosevelt Yard, a 39,000 square foot facility that houses Public Works Maintenance, Fleet, and Parks and Open Space. This aging facility needs many repairs, including two urgent roof replacements due to water intrusion and potential structural damage. These improvements are important to maintain use of these buildings that are critical to supporting the health and safety of essential Public Works services to the community. FY23 Reappropriation: \$600,000.

Advanced Life Support to Basic Life Support Budget Reduction Replacement – Ambulance Transport Fund (\$580,000): Funded in FY22 and FY23. In the FY22 budget, Fire committed to reducing expenses in Fund 592 by swapping out one 24-hour/day Advanced Life Support (ALS) unit for Basic Life Support (BLS) units running 36 hours per day, seven days a week. Due to the limited number of applicants for the August 2021 BLS academy, Eugene Springfield Fire has been unable to execute this strategy and continues to operate the 24-hour ALS ambulance with no change in service delivery in FY22. This allocation supported the ALS service level in FY22 and again in FY23.

Fund Stabilization – Ambulance Transport Fund (\$314,523): Funded in FY22. Due to the continuing impacts of the COVID-19 pandemic on the revenues in the Ambulance Transport Fund, a transfer was legally required in FY22 to bring this distressed fund from a negative position; the transfer was in the exact amount the fund was negative.

The following table shows ARPA funding strategies.

American Rescue Plan Act Funding

This table provides financial details of American Rescue Plan Act appropriations.

Program/Activity	FY22 at 06/30/22	FY22 Actuals	FY23 SB 1 Action ¹	FY23 Adopted	FY23 Revised
Community and Organizational Investments					
Body Worn Cameras/In-car video				\$1,660,000	\$1,660,000
Childcare Assistance	300,000		300,000		300,000
ARPA Coordination	120,000	17,509	102,491	150,000	252,491
Fire Services Stabilization	200,000	15,850	184,150		184,150
Financial Resilience	300,000	139,690	160,310	300,000	460,310
Community Broadband Plan (State allocated)*	150,000	9,824	140,176		140,176
Council Chamber Technology	243,000	243,000			-
Cybersecurity	250,000	242,884	7,116	350,000	357,116
Alternative response implementation				175,000	175,000
Alternative response study	150,000		150,000		150,000
Total	1,713,000	668,757	1,044,243	2,635,000	3,679,243
Shelter and Unhoused Response					
Housing Implementation Pipeline Work				150,000	150,000
Unhoused Response	7,359,157	3,667,106	3,692,051	8,075,000	11,767,051
Unhoused Response (State directed)*	3,500,000	1,206,445	2,293,555		2,293,555
Fee Support for Affordable Housing	2,287,000		2,287,000		2,287,000
Total	13,146,157	4,873,551	8,272,606	8,225,000	16,497,606
COVID Response					
COVID-19 Response	390,000	69,839	320,161	250,000	570,161
Total	390,000	69,839	320,161	250,000	570,161
Budget Committee Motions					
Urban Forestry**	50,000	49,419			-
Fire Station 2 Budget Reduction Replacement	1,000,000	1,000,000		1,000,000	1,000,000
Downtown Public Restroom				300,000	300,000
Striker Field Park Phase 2				500,000	500,000
Total	1,050,000	1,049,419	-	1,800,000	1,800,000
Facility Repairs and Infrastructure					
Hult Center Roof				1,000,000	1,000,000
Library Roof				375,000	375,000
Fire Station Roof(s)				1,000,000	1,000,000
Multiple Parks				1,000,000	1,000,000
MLK/M Reynolds Parks				2,000,000	2,000,000
Advanced Life Support to Basic Life Support	290,000	290,000		290,000	290,000
Fund stabilization - Ambulance Transport Fund	314,523	314,523			-
PW Facility Improvements	600,000		600,000		600,000
Accessibility and Safety Improvements	1,000,000	285,478	714,522		714,522
Total	2,204,523	890,001	1,314,522	5,665,000	6,979,522
Totals	\$18,503,680	\$7,551,567	\$10,951,532	\$18,575,000	\$29,526,532
				Direct ARPA Allocation	35,908,037
				*State ARPA Allocation	3,650,000
				Total ARPA Awards	39,558,037
				**Unspent funds	581
				Remaining ARPA Reserve	2,479,357

¹Includes reserve for encumbrances and capital carryover.

Transaction Summary

010 General Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	79,043,390	6,499,384	a,e,h	85,542,774
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	138,648,000	0		138,648,000
Licenses/Permits	5,835,843	0		5,835,843
Intergovernmental	11,996,000	6,763,324	a,b	18,759,324
Rental	675,221	20,000	b	695,221
Charges for Services	17,699,768	2,284,973	b,f	19,984,741
Fines/Forfeitures	1,739,000	0		1,739,000
Miscellaneous	708,923	0		708,923
Interfund Transfers	10,973,233	566,626	a,b	11,539,859
Total Revenue	188,275,988	9,634,923		197,910,911
TOTAL RESOURCES	267,319,378	16,134,307		283,453,685
II. REQUIREMENTS				
Department Operating				
Central Services	41,096,587	10,269,851	a,b	51,366,438
Fire and Emergency Medical Services	35,513,983	2,583,086	b	38,097,069
Library, Recreation and Cultural Services	39,846,000	3,505,670	a,b,f,g,i	43,351,670
Planning and Development	10,174,629	4,332,125	a,b	14,506,754
Police	63,937,242	1,831,598	a,b	65,768,840
Public Works	7,634,641	684,619	a,c,d	8,319,260
Total Department Operating	198,203,082	23,206,949		221,410,031
Non-Departmental				
Interfund Transfers	14,763,300	391,500	a,c,d	15,154,800
Contingency	100,000	(54,000)	a	46,000
Special Payments	500,000	0		500,000
Reserves	13,294,233	3,458,621	a,e,g,h,l,j	16,752,854
Reserve for Encumbrances	10,868,763	(10,868,763)	a,g,i	0
UEFB	29,590,000	0		29,590,000
Total Non-Departmental	69,116,296	(7,072,642)		62,043,654
TOTAL REQUIREMENTS	267,319,378	16,134,307		283,453,685

Footnotes continued on following page

010 General Fund

Main Subfund (011):

a) **Funding Source**

Beginning Working Capital Reconciliation ¹	\$5,154,240
Opioid Settlement Revenue	397,422
Council Contingency	54,000
FY23 Adopted Reserve for Encumbrances	10,083,251
Total Funds Available for Appropriation	\$15,688,913

¹ Beginning Working Capital Reconciliation: Increase the budgeted Beginning Working Capital in the Main Subfund of the General Fund by \$5,154,240. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

Distribution of Funds Available for Appropriation:

Reserve for Encumbrances Distribution to Departments:

Central Services	\$1,346,582
Fire and Emergency Medical Services	0
Library, Recreation, and Cultural Services	870,346
Planning and Development	540,683
Police	0
Public Works	176,119
Total Encumbrance Distribution to Departments	\$2,933,730

ARPA Reappropriations

Community and Organizational Investments

Alternative Response Study	\$150,000
ARPA Coordination	102,491
Childcare Assistance	300,000
Cybersecurity	7,116
Eugene Community Broadband Plan - State (revenue-backed)	140,176
Financial Resilience - Budget Process	160,310
Fire Services Stabilization	150,000

Shelter and Unhoused Response

Fee Support for Affordable Housing	2,287,000
Unhoused Community Response	3,572,483
Unhoused Community Response - State (revenue-backed)	2,293,555

COVID Response

320,161

Total ARPA Reappropriations	\$9,483,292
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ARPA Resources Reconciliation

ARPA Reappropriations from MBWC and RFE	\$6,490,676
ARPA Reappropriations from State grant funds	2,433,731
ARPA Reappropriations from Non-General Fund Transfers ²	558,885
Total ARPA Resources Reconciliation	\$9,483,292

² Administrative adjustment to move ARPA resources from Non General Funds to the General Fund for tracking purposes.

010 General Fund

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

Reappropriations from Prior Fiscal Year:

Central Services	\$1,419,629
Fire and Emergency Medical Services	0
Library, Recreation, and Cultural Services	229,003
Planning and Development	1,308,525
Police	0
Public Works	0

Total Reappropriations from Prior Fiscal Year	\$2,957,157
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One-time Funding Requests from MBWC and RFE Reconciliation

Interfund Transfer to the General Capital Projects Fund	\$900,000
Oregon22 Fan Festival Overtime	196,000
Greenhill Contract Shortage	68,000
Farmers Market Pavilion Operations	45,000
Administrative Adjustments ³	(243,000)

Total One-time Funding Requests from MBWC and RFE Reconciliation	\$966,000
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³ Administrative adjustment due to ARPA Reserves reconciliation from FY22 LCC Council Chambers costs added on the FY22 June Supplemental Budget. This adjustment trues up the ARPA reserves to reflect this prior action.

New Reserve Opioid Settlement Funds⁴	\$397,422
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⁴ Creates a new reserve for funds from a recent Opioid settlement.

Council Contingency Use: Election Costs	\$54,000
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⁵ Uses Council Contingency funds for special election and November election costs in the Central Services department budget.

Reserve for Revenue Shortfall Impact

Total Funds Available for Appropriation	\$15,688,913
Total Encumbrance Distribution to Departments	(2,933,730)
Total ARPA Reappropriations (less State revenue-backed items)	(6,490,676)
Total Reappropriations from Prior Fiscal Year	(2,957,157)
Total One-time Funding Requests from MBWC and RFE Reconciliation	(966,000)
Total New Reserve Opioid Settlement Funds	(397,422)
Total Council Contingency Uses Election Costs	(54,000)

Net increase to Reserve for Revenue Shortfall	\$1,889,928
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Total Available Funds Appropriated	\$15,688,913
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010 General Fund

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

b) **Revenue-Backed Items** : These transactions recognize new FY23 revenues or revenue-backed expenditures, and increase

Central Services

Victims Assistance Grant	\$393,524
	<hr/>
	\$393,524

Fire and Emergency Medical Services

Fire Apprenticeship State Grant	\$2,000,000
All Firefighters Federal Grant	469,356
Oregon22 Fire and EMS Contracted Support and Extra Coverage	79,473
Red Flag Day State Grant	34,257
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	\$2,583,086

Library, Recreation, and Cultural Services

Best After School Grant	\$85,278
Jane Higdon Bike Safety Grant	31,710
Farmers Market Pavilion Operations	20,000
Safe Routes to School Bike Safety Grant	7,948
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	\$144,936

Planning and Development

Business Oregon Park Blocks Grant	\$48,000
Arts and Business Alliance of Eugene Art Loan Fund Closing	7,741
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	\$55,741

Police

Oregon22 Reimbursable Overtime	\$745,500
Various Department of Administrative Services Grants	574,839
Various Oregon Impact Grants	92,222
Various Department of Justice Grants	54,870
Various Oregon Department of Transportation Grants	54,082
Various Homeland Security Grants	46,085
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	\$1,567,598

Total Revenue-Backed Items

\$4,744,885

c) **Interfund Transfers Administrative Adjustments** : Increase the Public Works department operating budget by \$578,500 and decrease Interfund Transfers by the same amount. This action eliminates a transfer from the General Fund to the Parks and Recreation Levy Fund. The Parks and Recreation Levy Fund is for dedicated levy resources, which cannot be commingled with resources from other funds.

d) **Interfund Transfer for Parks** : Decreases the Public Works department operating budget by \$70,000 and increases Interfund Transfers by the same amount to establishing a capital project for ARPA funds used to improve Washington Jefferson Park. The transfer moves previously allocated ARPA funding from the General Fund operating budget to the General Capital Projects Fund (311) for improvements to Washington Jefferson Park.

Cultural Services Subfund (031):

e) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$1,326,441 and increase the Cultural Services Subfund Reserve by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

f) **New Revenue** : Increase Charges for Service revenues by \$1,500,000 and increase the Library, Recreation and Cultural Services department operating budget by the same amount for additional activity at the Hult Center.

g) **Encumbrance Estimate Reconciliation** : Increase the Library, Recreation and Cultural Services Department operating appropriations by \$696,385, decrease Reserve for Encumbrances by \$766,863, and increase Reserves by \$70,478 to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

010 General Fund

Equipment Replacement Subfund (041):

h) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$18,703 and increase the Equipment Replacement Fund Reserve by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

i) **Reappropriation** : Increase the Library, Recreation and Cultural Services Department operating appropriations by \$20,000 and decrease Reserves by the same amount for the purchase of blankets for the Sheldon Pool.

j) **Encumbrance Estimate Reconciliation** : Decrease the Reserve for Encumbrances by \$18,649 and increase Reserves by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

Reserves Summary

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

	FY23 Adopted	FY23 SB Action	FY23 Revised
General Fund Reserve for Revenue Shortfall	\$8,729,086	\$1,889,928	\$10,619,014
General Fund ARPA Reserve	2,722,357	(243,000)	2,479,357
General Fund Opioid Reserve	0	397,422	397,422
Reserve for Prior Year Encumbrances	10,868,763	(10,868,763)	0
Cultural Services Subfund Reserve	1,215,145	1,396,919	2,612,064
Equipment Replacement Reserve	627,645	17,352	644,997
Total	\$24,162,996	(\$7,410,142)	\$16,752,854

110 Special Assessments Management Fund

	FY23 Adopted	FY23 SB1 Action	FY23 Revised
I. RESOURCES			
BEGINNING WORKING CAPITAL	445,641	19,077 a	464,718
CHANGE TO WORKING CAPITAL			
REVENUE			
Charges for Services	50	0	50
Miscellaneous	3,280	0	3,280
Interfund Transfers	30,000	0	30,000
Special Payments	535	0	535
Total Revenue	33,865	0	33,865
TOTAL RESOURCES	479,506	19,077	498,583
II. REQUIREMENTS			
Department Operating			
Central Services	108,927	0	108,927
Total Department Operating	108,927	0	108,927
Non-Departmental			
Interfund Transfers	12,000	0	12,000
Special Payments	30,000	0	30,000
Reserve	50,000	0	50,000
Balance Available	278,579	19,077 a	297,656
Total Non-Departmental	370,579	19,077	389,656
TOTAL REQUIREMENTS	479,506	19,077	498,583

110 Special Assessments Management Fund

a) **Beginning Working Capital Reconciliation**: Increase the budgeted Beginning Working Capital by \$19,077 and increase Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

111 Library Local Option Levy Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	3,121,532	571,911	a	3,693,443
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	2,757,000	0		2,757,000
Miscellaneous	13,000	0		13,000
Total Revenue	2,770,000	0		2,770,000
TOTAL RESOURCES	5,891,532	571,911		6,463,443
II. REQUIREMENTS				
Department Operating				
Library, Recreation and Cultural Services	3,166,041	(50,000)	b	3,116,041
Total Department Operating	3,166,041	(50,000)		3,116,041
Non-Departmental				
Reserve	2,725,491	0		2,725,491
Balance Available	0	621,911	a,b	621,911
Total Non-Departmental	2,725,491	621,911		3,347,402
TOTAL REQUIREMENTS	5,891,532	571,911		6,463,443

111 Library Local Option Levy Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$571,911 and increase Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Encumbrance Estimate Reconciliation** : Decrease the Library, Recreation and Cultural Services Department Operating appropriations by \$50,000 to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid, and increase Balance Available by the same amount.

112 Parks and Rec Local Option Levy Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,330,455	218,394	a	1,548,849
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	3,043,000	0		3,043,000
Miscellaneous	8,000	0		8,000
Interfund Transfers	578,500	(578,500)	b	0
Total Revenue	3,629,500	(578,500)		3,051,000
TOTAL RESOURCES	4,959,955	(360,106)		4,599,849
II. REQUIREMENTS				
Department Operating				
Central Services	5,601	0		5,601
Library, Recreation and Cultural Services	610,000	0		610,000
Police	413,023	(737)	d	412,286
Public Works	3,919,814	(881,322)	b,d	3,038,492
Total Department Operating	4,948,438	(882,059)		4,066,379
Non-Departmental				
Interfund Transfers	0	88,923	c	88,923
Balance Available	11,517	433,030	a,c,d	444,547
Total Non-Departmental	11,517	521,953		533,470
TOTAL REQUIREMENTS	4,959,955	(360,106)		4,599,849

112 Parks and Rec Local Option Levy Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$218,394 and increase Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Administrative Adjustment** : Decrease Interfund Transfer revenue by \$578,500 and decrease the Public Works department budget by the same amount for an administrative adjustment. This action eliminates a transfer from the General Fund to the Parks and Recreation Levy Fund. The Parks and Recreation Levy Fund is for dedicated levy resources, which cannot be commingled with resources from other funds.

c) **Administrative Adjustment** : Increase Interfund Transfers expenses by \$88,923 and decrease the Balance Available by the same amount for an administrative adjustment to move ARPA resources from Non General Funds to the General Fund for better tracking.

d) **Encumbrance Estimate Reconciliation** : Decrease the Police department operating budget by \$737, decrease the Public Works Department operating budget by \$302,822, and increase Balance Available by \$303,559 to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

130 Public Safety Communications Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	2,078,672	712,193	a	2,790,865
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	3,000,000	0		3,000,000
Charges for Services	241,054	0		241,054
Miscellaneous	7,000	0		7,000
Total Revenue	<u>3,248,054</u>	<u>0</u>		<u>3,248,054</u>
TOTAL RESOURCES	<u>5,326,726</u>	<u>712,193</u>		<u>6,038,919</u>
II. REQUIREMENTS				
Department Operating				
Police	3,210,128	0		3,210,128
Total Department Operating	<u>3,210,128</u>	<u>0</u>		<u>3,210,128</u>
Non-Departmental				
Interfund Transfers	388,000	0		388,000
Reserve	152,000	0		152,000
Balance Available	1,576,598	712,193	a	2,288,791
Total Non-Departmental	<u>2,116,598</u>	<u>712,193</u>		<u>2,828,791</u>
TOTAL REQUIREMENTS	<u>5,326,726</u>	<u>712,193</u>		<u>6,038,919</u>

130 Public Safety Communications Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$712,193, and increase Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

131 Road Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	6,637,527	2,438,267	a	9,075,794
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	2,325,400	0		2,325,400
Intergovernmental	14,279,805	1,448,658	b,c,d	15,728,463
Rental	191,000	0		191,000
Charges for Services	313,000	0		313,000
Miscellaneous	283,500	0		283,500
Interfund Transfers	128,800	0		128,800
Total Revenue	17,521,505	1,448,658		18,970,163
TOTAL RESOURCES	24,159,032	3,886,925		28,045,957
II. REQUIREMENTS				
Department Operating				
Public Works	16,666,218	1,309,127	b,c,d,e	17,975,345
Total Department Operating	16,666,218	1,309,127		17,975,345
Non-Departmental				
Interfund Transfers	1,642,000	0		1,642,000
Balance Available	5,850,814	2,577,798	a,e	8,428,612
Total Non-Departmental	7,492,814	2,577,798		10,070,612
TOTAL REQUIREMENTS	24,159,032	3,886,925		28,045,957

131 Road Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$2,438,267 and increase Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Reappropriations** : Increase Intergovernmental revenue by \$898,658 and increase Public Works Department operating budget by the same amount to reappropriate grants that were authorized in prior fiscal years but not completed.

c) **New Grant** : Increase Intergovernmental revenue by \$490,000 and increase Public Works Department operating budget by the same amount for a bikeshare enhancement project. Funds will support low-income bikeshare memberships, expansion of the bikeshare fleet and stations, expand service to South Eugene and Autzen Stadium, and other improvements.

d) **New Grant** : Increase Intergovernmental revenue by \$60,000 and increase Public Works Department operating budget by the same amount for a regional transportation grant.

131 Road Fund (continued from previous page):

e) ***Encumbrance Estimate Reconciliation*** : Decrease Public Works Department operating appropriations by \$139,531 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

135 Telecom Registration/Licensing Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	3,020,887	2,046,672	a	5,067,559
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	2,000,000	0		2,000,000
Miscellaneous	16,000	0		16,000
Total Revenue	<u>2,016,000</u>	<u>0</u>		<u>2,016,000</u>
TOTAL RESOURCES	<u>5,036,887</u>	<u>2,046,672</u>		<u>7,083,559</u>
II. REQUIREMENTS				
Department Operating				
Central Services	2,738,230	1,495,143	b,c	4,233,373
Total Department Operating	<u>2,738,230</u>	<u>1,495,143</u>		<u>4,233,373</u>
Non-Departmental				
Debt Service	25,000	0		25,000
Interfund Transfers	44,000	0		44,000
Special Payments	120,000	0		120,000
Reserves	1,468,128	0		1,468,128
Balance Available	641,529	551,529	a,b,c	1,193,058
Total Non-Departmental	<u>2,298,657</u>	<u>551,529</u>		<u>2,850,186</u>
TOTAL REQUIREMENTS	<u>5,036,887</u>	<u>2,046,672</u>		<u>7,083,559</u>

135 Telecom Registration/Licensing Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$2,046,672 and increase Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Reappropriations** : Increase Central Services Department operating appropriations by \$1,525,994 and decrease Balance Available by the same amount for telecom projects not completed in the prior fiscal year.

c) **Encumbrance Estimate Reconciliation** : Decrease Central Services Department operating appropriations by \$30,851 to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid, and increase Balance Available by the same amount.

136 Community Safety Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	11,993,747	1,481,840	a	13,475,587
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	21,000,000	0		21,000,000
Miscellaneous	3,000	0		3,000
Total Revenue	21,003,000	0		21,003,000
TOTAL RESOURCES	32,996,747	1,481,840		34,478,587
II. REQUIREMENTS				
Department Operating				
Central Services	7,216,221	(545,379)	b,d	6,670,842
Fire and Emergency Medical Services	2,304,777	12,681	b,c,d	2,317,458
Police	13,356,184	590,133	b,c,d	13,946,317
Library, Recreation and Cultural Services	1,044,033	12,445	c	1,056,478
Total Department Operating	23,921,215	69,880		23,991,095
Non-Departmental				
Interfund Transfers	420,000	0		420,000
Balance Available	8,655,532	1,411,960	a,b,c,d	10,067,492
Total Non-Departmental	9,075,532	1,411,960		10,487,492
TOTAL REQUIREMENTS	32,996,747	1,481,840		34,478,587

136 Community Safety Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$1,481,840 and increase Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Encumbrance Estimate Reconciliation** : Decrease the Central Services Department operating appropriations by \$812,299, decrease the Fire and Emergency Services department operating budget by \$69,262, decrease the Police Department operating budget by \$334,547, and increase Balance Available by \$1,216,108 to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

136 Community Safety Fund (continued from previous page):

c) **One-time Funding Request** : Increase the Police department operating budget by \$871,600, increase the Fire and Emergency Services department operating budget by \$36,579, increase the Library Recreation and Cultural Services department operating budget by \$12,445, and decrease Balance Available by \$920,624 for one-time funding to support Community Safety Initiative (CSI) Strategies. Funding is included for:

One-time Funding Requests	Amount
EPD Facility Upgrades	\$850,000
Fire Quality Assurance & Quality Improvement Vehicle	36,579
EPD Trauma Intervention Program	21,600
LRCS Behavioral Health Position Reclass Adjustment	12,445
Total One-Time Funding Requests	\$920,624

d) **Reappropriation** : Increase the Central Services department operating budget by \$266,920, increase the Police department operating budget by \$55,880, increase the Fire and Emergency Medical Services department operating budget by \$42,564 and decrease Balance Available by \$365,364. These reappropriations will fund CSI strategies begun but not complete in the prior fiscal year. These include:

Reappropriation Requests	Amount
CS Homeless Services Support	\$209,920
CS Municipal Court First Floor Renovation Project	57,000
Fire Inspector Position Equipment	42,564
Police Recruitment	29,380
Police Officer Wellness	21,000
EPD Facility Upgrades	5,500
Total Reappropriation Requests	\$365,364

150 Housing Programs and Construction Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	14,501,698	(1,420,038)	a	13,081,660
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	4,695,000	0		4,695,000
Charges for Services	6,745,250	340,000	b	7,085,250
Fines/Forfeitures	25,000	0		25,000
Interfund Transfers	0	0		0
Miscellaneous	66,000	0		66,000
Total Revenue	11,531,250	340,000		11,871,250
TOTAL RESOURCES	26,032,948	(1,080,038)		24,952,910
II. REQUIREMENTS				
Department Operating				
Fire and Emergency Medical Services	404,225	0		404,225
Planning and Development	9,893,123	601,274	a,b,c	10,494,397
Public Works	657,888	0		657,888
Total Department Operating	10,955,236	601,274		11,556,510
Non-Departmental				
Interfund Transfers	1,083,000	0		1,083,000
Special Payments	4,711,016	0		4,711,016
Balance Available	9,283,696	(1,681,312)	a,c	7,602,384
Total Non-Departmental	15,077,712	(1,681,312)		13,396,400
TOTAL REQUIREMENTS	26,032,948	(1,080,038)		24,952,910

150 Housing Programs and Construction Fund

a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$1,420,038, increase the Planning and Development Department operating appropriations by \$301,356, and decrease Balance Available by \$1,721,394. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **One-time Funding Request** : Increase Charges for Services revenue by \$340,000 and increase Planning and Development department operating budget by the same amount for the Renters Protections program.

150 Housing Programs and Construction Fund (continued from previous page):

c) ***Encumbrance Estimate Reconciliation*** : Decrease Planning and Development Department operating appropriations by \$40,082 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

155 Solid Waste/Recycling Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,358,437	1,381	a	1,359,818
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	1,274,457	0		1,274,457
Miscellaneous	6,000	0		6,000
Total Revenue	<u>1,280,457</u>	<u>0</u>		<u>1,280,457</u>
TOTAL RESOURCES	<u>2,638,894</u>	<u>1,381</u>		<u>2,640,275</u>
II. REQUIREMENTS				
Department Operating				
Planning and Development	1,611,157	(9,493)	b,c	1,601,664
Total Department Operating	<u>1,611,157</u>	<u>(9,493)</u>		<u>1,601,664</u>
Non-Departmental				
Interfund Transfers	190,000	0		190,000
Balance Available	837,737	10,874	a,b,c	848,611
Total Non-Departmental	<u>1,027,737</u>	<u>10,874</u>		<u>1,038,611</u>
TOTAL REQUIREMENTS	<u>2,638,894</u>	<u>1,381</u>		<u>2,640,275</u>

155 Solid Waste/Recycling Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$1,381 and increase Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Reappropriations** : Increase the Planning and Development Department operating budget by \$81,542 and decrease Balance Available by the same amount for the Community Recycling Education Campaign.

c) **Encumbrance Estimate Reconciliation** : Decrease Planning and Development Department operating budget by \$91,035 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

170 Community Development Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	3,418,464	373,584	a	3,792,048
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	10,301,147	1,145,108	b,c,d	11,446,255
Charges for Services	86,726	0		86,726
Miscellaneous	970,973	0		970,973
Special Payments	1,369,779	0		1,369,779
Total Revenue	12,728,625	1,145,108		13,873,733
TOTAL RESOURCES	16,147,089	1,518,692		17,665,781
II. REQUIREMENTS				
Department Operating				
Planning and Development	5,314,259	(260,486)	a,b,c,d,e	5,053,773
Total Department Operating	5,314,259	(260,486)		5,053,773
Capital Projects				
Capital Carryover	1,005	0		1,005
Total Capital Projects	1,005	0		1,005
Non-Departmental				
Debt Service	356,871	0		356,871
Interfund Transfers	89,000	0		89,000
Special Payments	8,742,290	2,353,401	a,b,f	11,095,691
Reserves	1,643,664	(875,316)	a,f	768,348
Balance Available	0	301,093	e	301,093
Total Non-Departmental	10,831,825	1,779,178		12,611,003
TOTAL REQUIREMENTS	16,147,089	1,518,692		17,665,781

170 Community Development Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$373,584, decrease Planning and Development Department operating budget by \$404,501, increase Special Payments by \$988,911, and decrease Reserves by \$210,826. These adjustments bring the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **New Grant :** Increase Intergovernmental revenue by \$1,000,000, increase Planning and Development department operating budget by \$300,000 and increase Special Payments by \$700,000 for a Housing and Shelter grant from the State of Oregon.

c) **Reappropriations:** Reappropriate \$76,944 in Intergovernmental Revenue and increase the Planning and Development department operating budget by the same amount for CDBG-CV Grants awarded but not complete in FY22.

170 Community Development Fund (continued from previous page):

d) **Reappropriations:** Reappropriate \$68,164 in Intergovernmental revenue and increase the Planning and Development department operating appropriations by the same amount for HARP Grant Administration.

e) **Encumbrance Estimate Reconciliation** : Reduce Planning and Development Department operating appropriations by \$301,093 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

f) **One-Time Funding Request** : Increase Special Payments by \$664,490 and decrease Reserves by the same amount for a transfer to the URA. In FY08, the URA Downtown District transferred \$600,000 to the City to act as a reserve for HUD loan and grant programs used to help offset the development costs of the Woolworth Building. The developer repaid the loan at the end of FY22, and this action will transfer back to the URA Downtown District the original reserve amount plus accrued interest through the end of FY22.

180 Library, Parks, and Recreation Special Revenue Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	6,305,426	268,068	a	6,573,494
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	35,880	0		35,880
Charges for Services	25,000	0		25,000
Miscellaneous	565,500	50	b	565,550
Total Revenue	626,380	50		626,430
TOTAL RESOURCES	6,931,806	268,118		7,199,924
II. REQUIREMENTS				
Department Operating				
Library Recreation and Cultural Svcs	399,000	0		399,000
Total Department Operating	399,000	0		399,000
Capital Projects				
Capital Projects	50,155	0		50,155
Capital Carryover	624,563	(38,695)	c	585,868
Total Capital Projects	674,718	(38,695)		636,023
Non-Departmental				
Reserves	4,456,482	328,226	a	4,784,708
Interfund Transfers	0	7,741	b	7,741
Special Payments	7,572	(7,572)	a,b	0
Balance Available	1,394,034	(21,582)	a,c	1,372,452
Total Non-Departmental	5,858,088	306,813		6,164,901
TOTAL REQUIREMENTS	6,931,806	268,118		7,199,924

180 Library, Parks, and Recreation Special Revenue Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$268,068, increase Reserves by \$328,226, and increase Special Payments by \$119, and decrease Balance Available by \$60,277. These adjustments bring the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **One-time Funding Request :** Increase the Miscellaneous revenue by \$50, increase Interfund Transfers by \$7,741, and decrease Special Payments by \$7,691 to close out the remaining balance of the Arts & Business Alliance of Eugene (ABAE) loan program. The remaining balance is moved to the General Fund.

180 Library, Parks, and Recreation Fund (continued from previous page):

c) ***Capital Carryover Reconciliation*** : Decrease Capital Carryover appropriations by \$38,695 and increase Balance Available by the same amount to reconcile the FY23 Capital Carryover Estimate to the actual ending FY22 capital projects balance.

211 General Obligation Debt Service Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	301,331	767,735	a	1,069,066
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	13,456,101	0		13,456,101
Miscellaneous	25,000	0		25,000
Total Revenue	13,481,101	0		13,481,101
TOTAL RESOURCES	13,782,432	767,735		14,550,167
II. REQUIREMENTS				
Non-Departmental				
Debt Service	13,782,432	767,735	a	14,550,167
Total Non-Departmental	13,782,432	767,735		14,550,167
TOTAL REQUIREMENTS	13,782,432	767,735		14,550,167

211 General Obligation Debt Service Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$767,735 and increase Debt Service by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

230 Miscellaneous Debt Service Fund

	FY23 Adopted	FY23 SB1 Action	FY23 Revised
I. RESOURCES			
BEGINNING WORKING CAPITAL	121,314	(74) a	121,240
CHANGE TO WORKING CAPITAL			
REVENUE			
Intergovernmental	1,323,658	0	1,323,658
Total Revenue	1,323,658	0	1,323,658
TOTAL RESOURCES	1,444,972	(74)	1,444,898
II. REQUIREMENTS			
Non-Departmental			
Debt Service	1,323,658	0	1,323,658
Balance Available	121,314	(74) a	121,240
Total Non-Departmental	1,444,972	(74)	1,444,898
TOTAL REQUIREMENTS	1,444,972	(74)	1,444,898

230 Miscellaneous Debt Service Fund

a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$74 and decrease Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

250 Special Assessment Bond Debt Service Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	69,851	9,269	a	79,120
CHANGE TO WORKING CAPITAL				
REVENUE				
Miscellaneous	5,256	0		5,256
Special Payments	112,354	0		112,354
Total Revenue	117,610	0		117,610
TOTAL RESOURCES	187,461	9,269		196,730
II. REQUIREMENTS				
Non-Departmental				
Debt Service	117,400	(1,018)	a	116,382
Interfund Transfers	10,000	0		10,000
Reserves	60,061	10,287	a	70,348
Total Non-Departmental	187,461	9,269		196,730
TOTAL REQUIREMENTS	187,461	9,269		196,730

250 Special Assessment Bond Debt Service Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$9,269, decrease Debt Service by \$1,018 and increase Reserves by \$10,287. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

310 General Capital Projects Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	48,169,574	(13,964,414)	a	34,205,160
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	0	7,093,252	b	7,093,252
Miscellaneous	94,000	0		94,000
Interfund Transfers	9,844,000	970,000	c,d	10,814,000
Special Payments	1,757,854	10,700,000	a	12,457,854
Total Revenue	11,695,854	18,763,252		30,459,106
TOTAL RESOURCES	59,865,428	4,798,838		64,664,266
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	11,764,841	8,063,252	a,b,c,d	19,828,093
Capital Carryover	41,190,524	(2,361,109)	a,e	38,829,415
Total Capital Projects	52,955,365	5,702,143		58,657,508
Non-Departmental				
Reserve	26,560	0		26,560
Balance Available	6,863,503	(903,305)	a,e	5,960,198
Total Non-Departmental	6,890,063	(903,305)		5,986,758
TOTAL REQUIREMENTS	59,865,428	4,798,838		64,664,266

310 General Capital Projects Fund

a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$13,964,414, increase Special Payments by \$10,700,000, increase Capital Carryover by \$257, and decrease Balance Available by \$3,264,671. These adjustments bring the FY23 Budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **New Grants** : Increase Intergovernmental revenue by \$7,093,252 and increase Capital Projects by the same amount for new parks project grants

Project Name	Amount
Downtown Riverfront Park	\$5,000,000
Suzanne Arlie Park	1,214,479
Santa Clara Community Park	528,773
Delta Ponds Loop Trail	350,000
Total One-time Funding Requests	\$7,093,252

310 General Capital Projects Fund (continued from previous page):

- c) ***One-time Funding Requests*** : Increase Interfund Transfers revenue by \$900,000 for General Fund transfers and increase Capital Projects by the same amount, per the City's Financial Management Goals and Policies, to support ongoing preservation of General Fund building assets and Parks and Open space parks preservation and maintenance.
- d) ***Administrative Adjustment*** : Increase Interfund Transfers revenue by \$70,000 and increase Capital Projects by the same amount for an administrative adjustment related to Washington Jefferson Park improvements. This adjustment moves funds from the General Fund to the General Capital Projects fund to create a capital project for capital improvements for this project.
- e) ***Capital Carryover Reconciliation*** : Decrease Capital Carryover appropriations by \$2,361,366 and increase Balance Available by the same amount. This adjustment reconciles the FY23 Capital Carryover Estimate to the actual ending FY22 capital projects balance.

330 System Development Capital Projects Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	39,850,698	(3,837,357)	a	36,013,341
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	69,000	0		69,000
Charges for Services	7,549,000	0		7,549,000
Miscellaneous	169,650	0		169,650
Interfund Transfers	100,000	0		100,000
Total Revenue	7,887,650	0		7,887,650
TOTAL RESOURCES	47,738,348	(3,837,357)		43,900,991
II. REQUIREMENTS				
Department Operating				
Planning and Development	195,266	(102)	b	195,164
Public Works	486,401	0		486,401
Total Department Operating	681,667	(102)		681,565
Capital Projects				
Capital Projects	7,169,446	700,000	c	7,869,446
Capital Carryover	25,002,820	(2,422,907)	d	22,579,913
Total Capital Projects	32,172,266	(1,722,907)		30,449,359
Non-Departmental				
Interfund Transfers	89,000	0		89,000
Balance Available	14,795,415	(2,114,348)	a,b,c,d	12,681,067
	14,884,415	(2,114,348)		12,770,067
TOTAL REQUIREMENTS	47,738,348	(3,837,357)		43,900,991

330 System Development Capital Projects Fund

- a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$3,837,357 and decrease Balance Available by the same amount. This adjustment brings the FY23 Budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.
- b) **Encumbrance Estimate Reconciliation** : Reduce Planning and Development Department operating appropriations by \$102 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY23 to the actual amount paid.
- c) **One-time Funding Requests**: Increase Capital Projects by \$700,000 and decrease Balance Available by the same amount to complete some parks projects and cover additional costs due to price increases.
- d) **Capital Carryover Reconciliation** : Decrease Capital Carryover appropriations by \$2,422,907 and increase Balance Available by the same amount. This adjustment reconciles the FY23 Capital Carryover Estimate to the actual ending FY22 capital projects balance.

340 Transportation Capital Projects Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	45,047,004	(25,964,433)	a	19,082,571
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	2,929,000	0		2,929,000
Intergovernmental	447,896	24,778,480	b,c	25,226,376
Rental	35,000	0		35,000
Charges for Services	80,000	0		80,000
Miscellaneous	63,000	0		63,000
Interfund Transfers	650,000	0		650,000
Special Payments	10,620,000	0		10,620,000
Total Revenue	14,824,896	24,778,480		39,603,376
TOTAL RESOURCES	59,871,900	(1,185,953)		58,685,947
II. REQUIREMENTS				
Capital Projects				
Capital Projects	14,748,529	4,915,334	a,b,c,d	19,663,863
Capital Carryover	43,389,425	(5,889,103)	e	37,500,322
Total Capital Projects	58,137,954	(973,769)		57,164,185
Non-Departmental				
Balance Available	1,733,946	(212,184)	a,b,d,e	1,521,762
Total Non-Departmental	1,733,946	(212,184)		1,521,762
TOTAL REQUIREMENTS	59,871,900	(1,185,953)		58,685,947

340 Transportation Capital Projects Fund

a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$25,964,433 and decrease Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Reappropriation** : Increase Intergovernmental revenue by \$21,036,871, increase Capital Projects by \$591,000, and decrease Balance Available by \$20,445,871. This action reappropriates grant revenue for capital projects authorized in prior years. The capital project budget authority was included in the Capital Carryover of the FY23 Adopted Budget.

340 Transportation Capital Projects Fund (continued from previous page):

c) **New Grants** : Increase Intergovernmental revenue by \$3,741,609 and increase Capital Projects by the same amount for new capital projects funded by grants. Projects include:

<u>Project Name</u>	<u>Amount</u>
Lincoln Protected Bike Lane	\$1,172,104
Eugene Signal Improvements	965,247
8th Avenue Streetscape/Bike	834,000
West Bank Path Extension	436,785
Oakway Road Protected Bike Lanes	270,613
Division Avenue Safety Improvements	62,860
Total New Capital Projects	\$3,741,609

d) **One-time Funding Requests** : Increase Capital Projects by \$582,725 and decrease Balance Available by the same amount for these projects:

<u>Project Name</u>	<u>Amount</u>
Street Tree Work	\$210,085
Pearl Street 5th to 6th PEPI Contribution	209,000
Shared Use Path and Bridge Maintenance	163,640
Total One-time Funding Requests	\$582,725

e) **Capital Carryover Reconciliation** : Decrease Capital Carryover appropriations by \$5,889,103 and increase Balance Available by the same amount. This adjustment reconciles the FY23 Capital Carryover Estimate to the actual ending FY22 capital projects balance.

350 Special Assessment Capital Projects Fund

	FY23 Adopted	FY23 SB1 Action	FY23 Revised
I. RESOURCES			
BEGINNING WORKING CAPITAL	38,685	143,083 a	181,768
CHANGE TO WORKING CAPITAL			
REVENUE			
Miscellaneous	5,200	0	5,200
Total Revenue	5,200	0	5,200
TOTAL RESOURCES	43,885	143,083	186,968
II. REQUIREMENTS			
Non-Departmental			
Interfund Transfers	20,000	0	20,000
Balance Available	23,885	143,083 a	166,968
Total Non-Departmental	43,885	143,083	186,968
TOTAL REQUIREMENTS	43,885	143,083	186,968

350 Special Assessment Capital Projects Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$143,083 and increase Balance Available by the same amount. This adjustment brings the FY23 Budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

510 Municipal Airport Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	66,986,217	(37,209,782)	a	29,776,435
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	45,500	0		45,500
Intergovernmental	4,264,117	23,517,630	b,c	27,781,747
Rental	1,284,948	0		1,284,948
Charges for Services	19,608,666	0		19,608,666
Fines/Forfeitures	12,240	0		12,240
Miscellaneous	73,000	0		73,000
Fiscal Transactions	2,000,000	0		2,000,000
Total Revenue	27,288,471	23,517,630		50,806,101
TOTAL RESOURCES	94,274,688	(13,692,152)		80,582,536
II. REQUIREMENTS				
Department Operating				
Fire and Emergency Medical Services	1,418,194	0		1,418,194
Police	1,213,223	26,848	d,f	1,240,071
Public Works	11,626,450	74,694	e,f	11,701,144
Total Department Operating	14,257,867	101,542		14,359,409
Capital Projects				
Capital Projects	11,963,008	11,450,368	c,e	23,413,376
Capital Carryover	27,041,295	(1,482,115)	g	25,559,180
Total Capital Projects	39,004,303	9,968,253		48,972,556
Non-Departmental				
Interfund Transfers	748,000	0		748,000
Reserves	8,704,486	(3,370,010)	e	5,334,476
Balance Available	31,560,032	(20,391,937)	a,b,c,d,e,f,g	11,168,095
Total Non-Departmental	41,012,518	(23,761,947)		17,250,571
TOTAL REQUIREMENTS	94,274,688	(13,692,152)		80,582,536

510 Municipal Airport Fund

a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$37,209,782, decrease Balance Available by the same amount. This adjustment brings the FY23 Budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Reappropriations** : Increase Intergovernmental revenue by \$18,257,140 and increase Balance Available by the same amount to reappropriate grants that were authorized in prior fiscal years but not completed. The Capital Projects expense associated with these projects are already included in the Capital Carryover for the FY23 Adopted Budget.

510 Municipal Airport Fund (continued from previous page):

c) ***New Grants*** : Increase Intergovernmental revenue by \$5,260,490, increase Capital Projects by \$5,677,157, and decrease Balance Available by \$416,667 for new grant-supported Airport projects and any required grant matching funds.

d) ***One-time Funding Request*** : Increase the Police department operating budget by \$28,000 and decrease Balance Available by the same amount to fund airport officer overtime during the Oregon22 championships.

e) ***One-time Funding Request*** : Increase the Public Works department operating budget by \$330,000, increase Capital Projects by \$5,773,211, decrease Reserves by \$3,370,010 and decrease Balance Available by \$2,733,201 for new airport construction projects and equipment.

f) ***Encumbrance Estimate Reconciliation*** : Decrease the Police department operating budget by \$1,152, decrease the Public Works department operating budget by \$255,306, and increase Balance Available by \$256,458 to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

g) ***Capital Carryover Reconciliation*** : Decrease Capital Carryover appropriations by \$1,482,115 and increase Balance Available by the same amount. This adjustment reconciles the FY23 Capital Carryover Estimate to the actual ending FY22 capital projects balance.

520 Parking Services Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,806,193	(530,754)	a	1,275,439
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	754,000	0		754,000
Charges for Services	4,853,500	0		4,853,500
Fines/Forfeitures	828,200	0		828,200
Licenses/Permits	18,700	0		18,700
Miscellaneous	59,000	0		59,000
Interfund Transfers	1,577,000	0		1,577,000
Total Revenue	8,090,400	0		8,090,400
TOTAL RESOURCES	9,896,593	(530,754)		9,365,839
II. REQUIREMENTS				
Department Operating				
Central Services	432,396	0		432,396
Planning and Development	7,927,024	(634,825)	a,b,c	7,292,199
Public Works	45,000	0		45,000
Total Department Operating	8,404,420	(634,825)		7,769,595
Capital Projects				
Capital Projects	50,000	200,000	c	250,000
Capital Carryover	714,522	0		714,522
Total Capital Projects	764,522	200,000		964,522
Non-Departmental				
Debt Service	15,000	0		15,000
Interfund Transfers	240,000	226,722	d	466,722
Special Payments	150,000	0		150,000
Balance Available	322,651	(322,651)	a,b,d	0
Total Non-Departmental	727,651	(95,929)		631,722
TOTAL REQUIREMENTS	9,896,593	(530,754)		9,365,839

520 Parking Services Fund

a) **Beginning Working Capital Reconciliation**: Decrease the budgeted Beginning Working Capital by \$530,754, decrease Balance Available by \$497,254 and decrease the Planning and Development department operating budget by \$33,500. This adjustment brings the FY23 Budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

520 Parking Services Fund (continued from previous page):

b) ***Encumbrance Estimate Reconciliation*** : Reduce the Planning and Development department operating budget by \$401,325 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

c) ***One-time Funding Request*** : Decrease the Planning and Development department operating budget by \$200,000 and increase Capital Projects by the same amount for an emergency repair to the stairs in the Overpark garage.

d) ***Administrative Adjustment*** : Increase Interfund Transfers expenses by \$226,722 and decrease Balance Available by the same amount for an administrative adjustment to transfer ARPA funds from the Parking Fund to the General Fund for better tracking.

530 Wastewater Utility Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	8,511,648	(856,565)	a	7,655,083
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	18,000	0		18,000
Rental	7,056	0		7,056
Charges for Services	65,518,976	3,978,235	a,b,c	69,497,211
Fines/Forfeitures	5,000	0		5,000
Miscellaneous	68,500	0		68,500
Total Revenue	65,617,532	3,978,235		69,595,767
TOTAL RESOURCES	74,129,180	3,121,670		77,250,850
II. REQUIREMENTS				
Department Operating				
Public Works	32,004,039	1,108,846	b,c,d	33,112,885
Total Department Operating	32,004,039	1,108,846		33,112,885
Capital Projects				
Capital Projects	1,940,000	0		1,940,000
Capital Carryover	6,005,021	(177,973)	e	5,827,048
Total Capital Projects	7,945,021	(177,973)		7,767,048
Non-Departmental				
Interfund Transfers	1,725,000	0		1,725,000
Special Payments	31,500,000	1,335,500	b,c	32,835,500
Balance Available	955,120	855,297	a,d,e	1,810,417
Total Non-Departmental	34,180,120	2,190,797		36,370,917
TOTAL REQUIREMENTS	74,129,180	3,121,670		77,250,850

530 Wastewater Utility Fund

a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$856,565, increase Charges for Services revenue by \$1,307,235, and increase Balance Available by \$450,670. These adjustments bring the FY23 Budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Reappropriations** : Increase Charges for Services revenue by \$1,731,000, increase the Public Works Department operating budget by \$865,500 and increase Special Payments by \$865,500 for major wastewater projects that were not completed in the prior fiscal year.

530 Wastewater Utility Fund (continued from previous page):

c) ***One-time Funding Request***: Increase Charges for Services revenue by \$940,000, increase Public Works Department operating budget by \$470,000 and increase Special Payments by \$470,000 for one-time regional wastewater projects.

d) ***Encumbrance Estimate Reconciliation*** : Decrease the Public Works Department operating appropriations by \$226,654 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

e) ***Capital Carryover Reconciliation*** : Decrease Capital Carryover appropriations by \$177,973 and increase Balance Available by the same amount. This adjustment reconciles the FY23 Capital Carryover Estimate to the actual ending FY22 capital projects balance.

539 Stormwater Utility Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	16,882,936	(130,112)	a	16,752,824
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	245,000	0		245,000
Intergovernmental	0	1,243,977	b,c,d	1,243,977
Rental	18,992	0		18,992
Charges for Services	22,056,804	0		22,056,804
Miscellaneous	51,000	0		51,000
Interfund Transfers	477,000	0		477,000
Total Revenue	22,848,796	1,243,977		24,092,773
TOTAL RESOURCES	39,731,732	1,113,865		40,845,597
II. REQUIREMENTS				
Department Operating				
Public Works	20,081,009	576,197	c,d,e	20,657,206
Total Department Operating	20,081,009	576,197		20,657,206
Capital Projects				
Capital Projects	2,755,000	525,000	b	3,280,000
Capital Carryover	7,215,694	(804,490)	f	6,411,204
Total Capital Projects	9,970,694	(279,490)		9,691,204
Non-Departmental				
Interfund Transfers	1,181,000	243,240	g	1,424,240
Special Payments	15,000	0		15,000
Balance Available	8,484,029	573,918	a,e,f,g	9,057,947
Total Non-Departmental	9,680,029	817,158		10,497,187
TOTAL REQUIREMENTS	39,731,732	1,113,865		40,845,597

539 Stormwater Utility Fund

a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$130,112 and decrease Balance Available by the same amount. This adjustment brings the FY23 Budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **New Grant** : Increase Intergovernmental revenues by \$525,000 and increase Capital Projects by the same amount for a new grant to assess the concrete-lined channel in Amazon Creek.

539 Stormwater Utility Fund (continued from previous page):

- c) ***New Grant*** : Increase Intergovernmental revenues by \$416,211 and increase the Public Works Department operating appropriations by the same amount for new Bureau of Land Management grants for projects that help wetland conservation and restoration efforts, and reduce fuels for wildland fires.
- d) ***Reappropriations*** : Increase Intergovernmental revenues by \$302,766 and increase the Public Works Department operating budget by the same amount for previously budgeted operating grants not yet completed.
- e) ***Encumbrance Estimate Reconciliation*** : Reduce the Public Works Department operating appropriations by \$142,780 to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid, and increase Balance Available by the same amount.
- f) ***Capital Carryover Reconciliation*** : Decrease Capital Carryover appropriation by \$804,490 and increase Balance Available by the same amount. This adjustment reconciles the FY23 Capital Carryover Estimate to the actual ending FY22 capital projects balance.
- g) ***Administrative Adjustment***: Increase Interfund Transfers expenses by \$243,240 and decrease the Balance Available by the same amount for an administrative adjustment to transfer funds from the Stormwater Fund to the General Fund for better tracking of ARPA funds.

592 Ambulance Transport Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,124,880	(358,441)	a	766,439
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	2,663,000	40,000	b	2,703,000
Charges for Services	9,558,550	107,926	c	9,666,476
Miscellaneous	458,000	0		458,000
Interfund Transfers	710,000	0		710,000
Total Revenue	13,389,550	147,926		13,537,476
TOTAL RESOURCES	14,514,430	(210,515)		14,303,915
II. REQUIREMENTS				
Department Operating				
Fire and Emergency Medical Services	12,210,202	115,758	b,c,d	12,325,960
Total Department Operating	12,210,202	115,758		12,325,960
Non-Departmental				
Interfund Transfers	1,561,233	0		1,561,233
Balance Available	742,995	(326,273)	a,d	416,722
Total Non-Departmental	2,304,228	(326,273)		1,977,955
TOTAL REQUIREMENTS	14,514,430	(210,515)		14,303,915

592 Ambulance Transport Fund

a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$358,441 and decrease Balance Available by the same amount. This adjustment brings the FY23 Budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **New Grant** : Increase Intergovernmental revenue by \$40,000 and increase the Fire and Emergency Services department operating budget by the same amount for an HPP Stop the Bleed grant.

c) **Revenue-backed** : Increase Charges for Services revenue by \$107,926 and increase the Fire and Emergency Services department operating budget by the same amount for Oregon22 Fire and EMS contracted support and extra coverage.

d) **Encumbrance Estimate Reconciliation** : Reduce the Fire and Emergency Medical Services Department operating appropriations by \$32,168 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

600 Fleet Services Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	9,886,949	7,366,608	a	17,253,557
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	225,000	0		225,000
Rental	66,000	0		66,000
Charges for Services	10,638,417	0		10,638,417
Miscellaneous	280,263	0		280,263
Interfund Transfers	1,738,000	0		1,738,000
Special Payments	1,186,667	0		1,186,667
Total Revenue	14,134,347	0		14,134,347
TOTAL RESOURCES	24,021,296	7,366,608		31,387,904
II. REQUIREMENTS				
Department Operating				
Public Works	12,441,688	1,239,089	b,c	13,680,777
Total Department Operating	12,441,688	1,239,089		13,680,777
Non-Departmental				
Interfund Transfers	495,000	0		495,000
Reserves	7,691,387	7,267,253	a,b	14,958,640
Special Payments	2,000,000	0		2,000,000
Balance Available	1,393,221	(1,139,734)	a,c	253,487
Total Non-Departmental	11,579,608	6,127,519		17,707,127
TOTAL REQUIREMENTS	24,021,296	7,366,608		31,387,904

600 Fleet Services Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$7,366,608, increase Reserves by \$8,704,976 and decrease Balance Available by \$1,338,368. These adjustments bring the FY23 Budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, the City's external auditor.

b) **Reappropriations** : Increase Public Works Department operating appropriations by \$1,437,723 for fleet replacements not completed in FY22 and decrease Reserves by the same amount.

c) **Encumbrance Estimate Reconciliation** : Decrease the Public Works Department operating appropriations by \$198,634 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

610 Information Systems and Services Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	7,590,747	12,975	a	7,603,722
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	9,179,074	0		9,179,074
Miscellaneous	28,000	0		28,000
Total Revenue	9,207,074	0		9,207,074
TOTAL RESOURCES	16,797,821	12,975		16,810,796
II. REQUIREMENTS				
Department Operating				
Central Services	11,309,671	(271,088)	b	11,038,583
Total Department Operating	11,309,671	(271,088)		11,038,583
Non-Departmental				
Interfund Transfers	275,000	0		275,000
Reserves	3,439,274	(9,498)	a	3,429,776
Balance Available	1,773,876	293,561	a,b	2,067,437
Total Non-Departmental	5,488,150	284,063		5,772,213
TOTAL REQUIREMENTS	16,797,821	12,975		16,810,796

610 Information Systems and Services Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$12,975, decrease Reserves by \$9,498, and increase Balance Available by \$22,473. This adjustment brings the FY23 Budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Encumbrance Estimate Reconciliation** : Reduce the Central Services Department operating appropriations by \$271,088 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

615 Facilities Services Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	5,423,007	(868,594)	a	4,554,413
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	725,091	0		725,091
Charges for Services	12,119,829	0		12,119,829
Miscellaneous	28,000	0		28,000
Special Payments	150,000	0		150,000
Total Revenue	13,022,920	0		13,022,920
TOTAL RESOURCES	18,445,927	(868,594)		17,577,333
II. REQUIREMENTS				
Department Operating				
Central Services	13,165,480	(83,610)	b	13,081,870
Planning and Development	684,161	(28,674)	b	655,487
Total Department Operating	13,849,641	(112,284)		13,737,357
Capital Projects				
Capital Projects	200,000	0		200,000
Capital Carryover	719,258	(58,334)	c	660,924
Total Capital Projects	919,258	(58,334)		860,924
Non-Departmental				
Interfund Transfers	528,000	0		528,000
Reserves	200,000	0		200,000
Balance Available	2,949,028	(697,976)	a,b,c	2,251,052
Total Non-Departmental	3,677,028	(697,976)		2,979,052
TOTAL REQUIREMENTS	18,445,927	(868,594)		17,577,333

615 Facilities Services Fund

a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$868,594 and decrease Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Encumbrance Estimate Reconciliation** : Decrease Central Services Department operating appropriations by \$83,610, decrease Planning and Development operating appropriations by \$28,674, and increase Balance Available by \$112,284 to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

c) **Capital Carryover Reconciliation** : Decrease Capital Carryover appropriations by \$58,334 and increase Balance Available by the same amount. This adjustment reconciles the FY23 Capital Carryover Estimate to the actual ending FY22 capital projects balance.

620 Risk and Benefits Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	31,198,282	(1,320,668)	a	29,877,614
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	185,000	0		185,000
Charges for Services	52,986,809	0		52,986,809
Miscellaneous	301,160	0		301,160
Total Revenue	53,472,969	0		53,472,969
TOTAL RESOURCES	84,671,251	(1,320,668)		83,350,583
II. REQUIREMENTS				
Department Operating				
Central Services	48,159,850	147,612	b,c	48,307,462
Total Department Operating	48,159,850	147,612		48,307,462
Non-Departmental				
Debt Service	8,437,400	0		8,437,400
Interfund Transfers	371,000	0		371,000
Reserves	4,749,241	442,220	a	5,191,461
Balance Available	22,953,760	(1,910,500)	a,b,c	21,043,260
Total Non-Departmental	36,511,401	(1,468,280)		35,043,121
TOTAL REQUIREMENTS	84,671,251	(1,320,668)		83,350,583

620 Risk and Benefits Fund

a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$1,320,668, increase Reserves by \$442,220, and decrease Balance Available by \$1,762,888. These adjustments bring the FY23 Budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **One-time Funding Requests** : Increase the Central Services department operating budget by \$480,000 and decrease Balance Available by the same amount to implement Oregon Paid Leave.

c) **Encumbrance Estimate Reconciliation** : Reduce the Central Services Department operating budget by \$332,388 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

630 Professional Services Fund

	FY23 Adopted	FY23 SB1 Action		FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	304,944	375,463	a	680,407
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	11,471,500	0		11,471,500
Miscellaneous	5,000	0		5,000
Total Revenue	<u>11,476,500</u>	<u>0</u>		<u>11,476,500</u>
TOTAL RESOURCES	<u>11,781,444</u>	<u>375,463</u>		<u>12,156,907</u>
II. REQUIREMENTS				
Department Operating				
Public Works	10,347,345	0		10,347,345
Total Department Operating	<u>10,347,345</u>	<u>0</u>		<u>10,347,345</u>
Non-Departmental				
Interfund Transfers	932,000	0		932,000
Reserves	312,149	0		312,149
Balance Available	189,950	375,463	a	565,413
Total Non-Departmental	<u>1,434,099</u>	<u>375,463</u>		<u>1,809,562</u>
TOTAL REQUIREMENTS	<u>11,781,444</u>	<u>375,463</u>		<u>12,156,907</u>

630 Professional Services Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$375,463 and increase Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLC, the City's external auditor.

Resolution Number **XXXX**

**A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET;
MAKING APPROPRIATIONS FOR THE CITY OF EUGENE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022,
AND ENDING JUNE 30, 2023.**

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, 2022, and ending June 30, 2023, as set forth in attached Exhibit A is hereby adopted.

Section 2.

The supplemental amounts for the fiscal year beginning July 1, 2022, and ending June 30, 2023, 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.

City Recorder

EXHIBIT A

Amounts
in dollars

GENERAL FUND

Department Operating	
Central Services	10,269,851
Fire and Emergency Medical Services	2,583,086
Library, Recreation and Cultural Services	3,505,670
Planning and Development	4,332,125
Police	1,831,598
Public Works	684,619
Total Department Operating	<u>23,206,949</u>
Non-Departmental	
Contingency	(54,000)
Interfund Transfers	391,500
* Reserves	(7,410,142)
Total Non-Departmental	<u>(7,072,642)</u>
TOTAL GENERAL FUND	<u>16,134,307</u>

SPECIAL ASSESSMENT MANAGEMENT FUND

Non-Departmental	
* Balance Available	19,077
Total Non-Departmental	<u>19,077</u>
TOTAL SPECIAL ASSESSMENT MANAGEMENT FUND	<u>19,077</u>

LIBRARY LOCAL OPTION LEVY FUND

Department Operating	
Library, Recreation and Cultural Services	(50,000)
Total Department Operating	<u>(50,000)</u>
Non-Departmental	
* Balance Available	621,911
Total Non-Departmental	<u>621,911</u>
TOTAL LIBRARY LOCAL OPTION LEVY FUND	<u>571,911</u>

PARKS AND REC LOCAL OPTION LEVY

Department Operating		
Central Services		0
Library, Recreation and Cultural Services		0
Police		(737)
Public Works		(881,322)
Total Department Operating		<u>(882,059)</u>
Non-Departmental		
Interfund Transfers		88,923
* Balance Available		433,030
Total Non-Departmental		<u>521,953</u>
TOTAL PARKS AND REC LOCAL OPTION LEVY		<u>(360,106)</u>

PUBLIC SAFETY COMMUNICATIONS FUND

Non-Departmental		
* Balance Available		712,193
Total Non-Departmental		<u>712,193</u>
TOTAL PUBLIC SAFETY COMMUNICATIONS FUND		<u>712,193</u>

ROAD FUND

Department Operating		
Public Works		1,309,127
Total Department Operating		<u>1,309,127</u>
Non-Departmental		
* Balance Available		2,577,798
Total Non-Departmental		<u>2,577,798</u>
TOTAL ROAD FUND		<u>3,886,925</u>

TELECOM REGISTRATION/LICENSING FUND

Department Operating		
Central Services		1,495,143
Total Department Operating		<u>1,495,143</u>
Non-Departmental		
* Balance Available		551,529
Total Non-Departmental		<u>551,529</u>
TOTAL TELECOM REGISTRATION/LICENSING FUND		<u>2,046,672</u>

COMMUNITY SAFETY FUND

Department Operating	
Central Services	(545,379)
Fire and Emergency Medical Services	12,681
Police	590,133
Library, Recreation and Cultural Services	12,445
Total Department Operating	<u>69,880</u>
Non-Departmental	
* Balance Available	1,411,960
Total Non-Departmental	<u>1,411,960</u>
TOTAL COMMUNITY SAFETY FUND	<u>1,481,840</u>

HOUSING PROGRAMS AND CONSTRUCTION FUND

Department Operating	
Planning and Development	601,274
Total Department Operating	<u>601,274</u>
Non-Departmental	
* Balance Available	(1,681,312)
Total Non-Departmental	<u>(1,681,312)</u>
TOTAL CONSTRUCTION AND RENTAL HOUSING FUND	<u>(1,080,038)</u>

SOLID WASTE/RECYCLING FUND

Department Operating	
Planning and Development	(9,493)
Total Department Operating	<u>(9,493)</u>
Non-Departmental	
* Balance Available	10,874
Total Non-Departmental	<u>10,874</u>
TOTAL SOLID WASTE/RECYCLING FUND	<u>1,381</u>

COMMUNITY DEVELOPMENT FUND

Department Operating	
Planning and Development	(260,486)
Total Department Operating	<u>(260,486)</u>
Non-Departmental	
* Reserves	(875,316)
* Balance Available	301,093
Special Payments	2,353,401
Total Non-Departmental	<u>1,779,178</u>
TOTAL COMMUNITY DEVELOPMENT FUND	<u>1,518,692</u>

LIBRARY, PARKS AND RECREATION SPECIAL REVENUE FUND

Capital Projects	
Capital Projects	(38,695)
Total Capital Projects	<u>(38,695)</u>
Non-Departmental	
Interfund Transfers	7,741
* Reserves	328,226
* Balance Available	(21,582)
Special Payments	(7,572)
Total Non-Departmental	<u>306,813</u>
TOTAL LIBRARY, PARKS AND REC. SPECIAL REVENUE FUND	<u>268,118</u>

GENERAL OBLIGATION DEBT SERVICE FUND

Non-Departmental	
Debt Service	767,735
Total Non-Departmental	<u>767,735</u>
TOTAL GENERAL OBLIGATION DEBT SERVICE FUND	<u>767,735</u>

MISCELLANEOUS DEBT SERVICE FUND

Non-Departmental	
* Balance Available	(74)
Total Non-Departmental	(74)
TOTAL MISCELLANEOUS DEBT SERVICE FUND	<u>(74)</u>

SPECIAL ASSESSMENT BOND DEBT SERVICE FUND

Non-Departmental		
	Debt Service	(1,018)
	* Reserves	10,287
Total Non-Departmental		<u>9,269</u>
TOTAL SPECIAL ASSESSMENT BOND DEBT SVC. FUND		<u>9,269</u>

GENERAL CAPITAL PROJECTS FUND

Capital Projects		
	Capital Projects	5,702,143
Total Capital Projects		<u>5,702,143</u>
Non-Departmental		
	* Balance Available	(903,305)
Total Non-Departmental		<u>(903,305)</u>
TOTAL GENERAL CAPITAL PROJECTS FUND		<u>4,798,838</u>

SYSTEMS DEVELOPMENT CAPITAL PROJECTS FUND

Department Operating		
	Planning and Development	(102)
Total Department Operating		<u>(102)</u>
Capital Projects		
	Capital Projects	(1,722,907)
Total Capital Projects		<u>(1,722,907)</u>
Non-Departmental		
	* Balance Available	(2,114,348)
Total Non-Departmental		<u>(2,114,348)</u>
TOTAL SYSTEMS DEVELOPMENT CAP. PROJECTS FUND		<u>(3,837,357)</u>

TRANSPORTATION CAPITAL PROJECTS FUND

Capital Projects		
	Capital Projects	(973,769)
Total Capital Projects		<u>(973,769)</u>
Non-Departmental		
	* Balance Available	(212,184)
Total Non-Departmental		<u>(212,184)</u>
TOTAL TRANSPORTATION CAPITAL FUND		<u>(1,185,953)</u>

SPECIAL ASSESSMENTS CAPITAL PROJECTS FUND

Non-Departmental	
* Balance Available	143,083
Total Non-Departmental	<u>143,083</u>
TOTAL SPECIAL ASSESSMENTS CAP. PROJECTS FUND	<u>143,083</u>

MUNICIPAL AIRPORT FUND

Department Operating	
Police	26,848
Public Works	74,694
Total Department Operating	<u>101,542</u>
Capital Projects	
Capital Projects	9,968,253
Total Capital Projects	<u>9,968,253</u>
Non-Departmental	
* Reserves	(3,370,010)
* Balance Available	<u>(20,391,937)</u>
Total Non-Departmental	<u>(23,761,947)</u>
TOTAL MUNICIPAL AIRPORT FUND	<u>(13,692,152)</u>

PARKING SERVICES FUND

Department Operating	
Planning and Development	(634,825)
Total Department Operating	<u>(634,825)</u>
Capital Projects	
Capital Projects	200,000
Total Capital Projects	<u>200,000</u>
Non-Departmental	
Interfund Transfers	226,722
* Balance Available	<u>(322,651)</u>
Total Non-Departmental	<u>(95,929)</u>
TOTAL PARKING SERVICES FUND	<u>(530,754)</u>

WASTEWATER UTILITY FUND

Department Operating	
Public Works	1,108,846
Total Department Operating	<u>1,108,846</u>
Capital Projects	
Capital Projects	(177,973)
Total Capital Projects	<u>(177,973)</u>
Non-Departmental	
* Balance Available	855,297
Special Payments	1,335,500
Total Non-Departmental	<u>2,190,797</u>
TOTAL WASTEWATER UTILITY FUND	<u>3,121,670</u>

STORMWATER UTILITY FUND

Department Operating	
Public Works	576,197
Total Department Operating	<u>576,197</u>
Capital Projects	
Capital Projects	(279,490)
Total Capital Projects	<u>(279,490)</u>
Non-Departmental	
Interfund Transfers	243,240
* Balance Available	573,918
Total Non-Departmental	<u>817,158</u>
TOTAL STORMWATER UTILITY FUND	<u>1,113,865</u>

AMBULANCE TRANSPORT FUND

Department Operating	
Fire and Emergency Medical Services	115,758
Total Department Operating	<u>115,758</u>
Non-Departmental	
* Balance Available	(326,273)
Total Non-Departmental	<u>(326,273)</u>
TOTAL AMBULANCE TRANSPORT FUND	<u>(210,515)</u>

FLEET SERVICES FUND

Department Operating	
Public Works	1,239,089
Total Department Operating	<u>1,239,089</u>
Non-Departmental	
* Reserves	7,267,253
* Balance Available	<u>(1,139,734)</u>
Total Non-Departmental	6,127,519
TOTAL FLEET SERVICES FUND	<u>7,366,608</u>

INFORMATION SYSTEMS AND SERVICES FUND

Department Operating	
Central Services	(271,088)
Total Department Operating	<u>(271,088)</u>
Non-Departmental	
* Reserves	(9,498)
* Balance Available	<u>293,561</u>
Total Non-Departmental	284,063
TOTAL INFORMATION SYSTEMS AND SERVICES FUND	<u>12,975</u>

FACILITIES SERVICES FUND

Department Operating	
Central Services	(83,610)
Planning and Development	<u>(28,674)</u>
Total Department Operating	(112,284)
Capital Projects	
Capital Projects	<u>(58,334)</u>
Total Capital Projects	(58,334)
Non-Departmental	
* Balance Available	<u>(697,976)</u>
Total Non-Departmental	(697,976)
TOTAL FACILITIES SERVICES FUND	<u>(868,594)</u>

RISK AND BENEFITS FUND

Department Operating	
Central Services	147,612
Total Department Operating	<u>147,612</u>
Non-Departmental	
* Reserves	442,220
* Balance Available	<u>(1,910,500)</u>
Total Non-Departmental	<u>(1,468,280)</u>
TOTAL RISK AND BENEFITS FUND	<u>(1,320,668)</u>

PROFESSIONAL SERVICES FUND

Non-Departmental	
* Balance Available	375,463
Total Non-Departmental	<u>375,463</u>
TOTAL PROFESSIONAL SERVICES FUND	<u>375,463</u>
TOTAL REQUIREMENTS - ALL FUNDS	<u><u>21,264,411</u></u>

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