

# EUGENE CITY COUNCIL AGENDA ITEM SUMMARY



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Public Hearing: Resolution Adopting a Supplemental Budget; Making Appropriations for the City of Eugene for the Fiscal Year Beginning July 1, 2008 and Ending June 30, 2009

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Meeting Date: June 15, 2009  
Department: Central Services  
[www.eugene-or.gov](http://www.eugene-or.gov)

Agenda Item Number: 3  
Staff Contact: Kitty Murdoch  
Contact Telephone Number: 682-5860

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## **ISSUE STATEMENT**

Council approval of the second Supplemental Budget for FY09 is requested. Oregon Local Budget Law (ORS 294.480) allows for supplemental budgets for "an occurrence...which had not been ascertained at the time of the preparation of a budget for the current year..." This Supplemental Budget consists of \$821,255 in proposed changes to the FY09 Budget. A brief description of the proposed transactions is provided in Attachment A. This supplemental budget does not authorize any increased property tax levy.

## **BACKGROUND**

Supplemental Budgets recognize new revenue and authorize other unanticipated changes in legal appropriations during a fiscal year.

### **General Fund**

This supplemental budget requests the following changes to the General Fund budget:

#### ***Contingency Account***

A \$65,000 appropriation from the contingency account is requested by Central Services for:

- \$25,000 for Food for Lane County challenge grant approved by Council on December 10, 2008.
- \$40,000 for Police Auditor recruitment costs per Council direction on October 13, 2008.

These requests reduce the balance in the contingency account to \$207,521. The contingency account worksheet is attached.

#### ***Other General Fund***

Central Services and Public Works are reallocating existing General Fund City Attorney appropriation to departments where actual costs have occurred. This will result in no net change to the overall operating budget.

The Police Department is recognizing new revenue of \$352,155 for revenue received for the Regional Radio System. The City coordinates maintenance of a regional UHF radio receiver system on behalf of a consortium of local agencies. This supplemental budget request is to recognize revenues received and budget offsetting expenditures related to maintenance of the system in FY09.

### **Capital Projects**

The General Capital Projects Fund is requesting an increase of \$26,428 for debt service arbitrage costs due to the 1999 Parks and Open Space Bond activity.

The Road Capital Projects Fund is requesting:

- Recognition of \$359,100 in grant funding from the Oregon Department of Transportation Bike and Pedestrian Program for improvements related to the Bailey Hill Road project.
- Recognition of \$110,000 in revenue from the University of Oregon for utility work in the right of way and increase appropriation by the same amount to allow project teams to respond to requests from the public and other City departments for transportation capital planning support.

### **Timing**

Expenditure authority is needed immediately to carry out Council direction or to meet legal or program requirements.

### **RELATED CITY POLICIES**

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

### **COUNCIL OPTIONS**

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

### **CITY MANAGER'S RECOMMENDATION**

Approve the attached resolution adopting the Supplemental Budget.

### **SUGGESTED MOTION**

Move to approve a resolution adopting a Supplemental Budget; making appropriations for the City of Eugene for the Fiscal Year beginning July 1, 2008 and ending June 30, 2009.

### **ATTACHMENTS**

- A. Transaction Summary
- B. Resolution
- C. FY09 Contingency Account

### **FOR MORE INFORMATION**

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# Transaction Summary

## 010 General Fund

	FY09 Adopted	FY09 SB1 Action	FY09 SB2 Action	FY09 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	27,683,994	2,255,124		29,939,118
<b>CHANGE TO WORKING CAPITAL</b>				
REVENUE				
Taxes	88,867,688			88,867,688
Licenses/Permits	6,309,450			6,309,450
Intergovernmental	4,453,915	1,182,099		5,636,014
Rental	93,027			93,027
Charges for Services	11,871,466	463,911	352,155 a	12,687,532
Fines/Forfeitures	3,422,840			3,422,840
Miscellaneous	1,453,506			1,453,506
Interfund Transfers	10,378,015			10,378,015
Total Revenue	126,849,907	1,646,010	352,155	128,848,072
<b>TOTAL RESOURCES</b>	<b>154,533,901</b>	<b>3,901,134</b>	<b>352,155</b>	<b>158,787,190</b>
<b>II. REQUIREMENTS</b>				
Department Operating				
Central Services	23,481,409	721,676	51,000 a,b,c	24,254,085
Fire & Emergency Medical Svcs	23,000,290	403,235		23,403,525
Library, Rec & Cultural Svcs	23,212,224	231,382		23,443,606
Planning and Development	7,816,902	800,033		8,616,935
Police	40,331,256	2,748,469	366,155 d	43,445,880
Public Works	7,210,056	55,183		7,265,239
Total Department Operating	125,052,137	4,959,978	417,155	130,429,270
Non-Departmental				
Debt Service	259,000			259,000
Interfund Transfers	3,761,300	405,945		4,167,245
Interfund Loans	0			0
Contingency	340,000	(67,479)	(65,000) a,b	207,521
Intergovernmental Expenditures	729,520			729,520
Reserve	1,818,870	685,764		2,504,634
Reserve for Encumbrances	2,083,074	(2,083,074)		0
UEFB	20,490,000			20,490,000
Total Non-Departmental	29,481,764	(1,058,844)	(65,000)	28,357,920
<b>TOTAL REQUIREMENTS</b>	<b>154,533,901</b>	<b>3,901,134</b>	<b>352,155</b>	<b>158,787,190</b>

## 010 General Fund

- Move \$25,000 from the Contingency account to Central Services for payment of the Food for Lane County challenge grant approved by Council on December 10, 2008.
- Move \$40,000 from the Contingency account to Central Services for Police Auditor recruitment costs per Council direction on October 13, 2008.
- Reallocate City Attorney budgets by reducing \$14,000 from Central Services and increase Police by the same amount.
- Recognize \$352,155 of revenue and offsetting expenses for the Regional Radio System.

## 310 General Capital Projects Fund

	FY09 Adopted	FY09 SB1 Action	FY09 SB2 Action	FY09 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	18,515,728	(3,988,593)		14,527,135
<b>CHANGE TO WORKING CAPITAL</b>				
REVENUE				
Intergovernmental	0	300,000		300,000
Rental	20,000	0		20,000
Miscellaneous	171,590	0		171,590
Interfund Transfers	2,270,933	378,445		2,649,378
Fiscal Transactions	11,732,832	0		11,732,832
Total Revenue	14,195,355	678,445		14,873,800
<b>TOTAL RESOURCES</b>	<b>32,711,083</b>	<b>(3,310,148)</b>		<b>29,400,935</b>
<b>II. REQUIREMENTS</b>				
Department Operating				
Central Services	13,444	(1,737)		11,707
Total Department Operating	13,444	(1,737)		11,707
Capital Projects				
Capital Projects	14,065,632	678,429		14,744,061
Capital Carryover	17,471,556	(3,860,164)		13,611,392
Total Capital Projects	31,537,188	(3,181,735)		28,355,453
Non-Departmental				
Debt Service	50,000	0	26,427 a	76,427
Reserve	29,000	0		29,000
Balance Available	1,081,451	(126,676)	(26,427) a	928,348
Total Non-Departmental	1,160,451	(126,676)		1,033,775
<b>TOTAL REQUIREMENTS</b>	<b>32,711,083</b>	<b>(3,310,148)</b>		<b>29,400,935</b>

## 310 General Capital Projects Fund

a) Increase debt service appropriation due to arbitrage costs for Parks and Open Space bonds.

## 312 Road Capital Projects Fund

	FY09 Adopted	FY09 SB1 Action	FY09 SB2 Action	FY09 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	2,114,565	(1,674,661)		439,904
<b>CHANGE TO WORKING CAPITAL</b>				
REVENUE				
Intergovernmental	3,004,000	3,107,900	469,100 a,b	6,581,000
Rental	35,600	0		35,600
Miscellaneous	6,000	0		6,000
Interfund Transfers	30,000	1,650,000		1,680,000
Total Revenue	3,075,600	4,757,900		8,302,600
<b>TOTAL RESOURCES</b>	<b>5,190,165</b>	<b>3,083,239</b>		<b>8,742,504</b>
<b>II. REQUIREMENTS</b>				
Capital Projects				
Capital Projects	3,164,000	1,650,000	469,100 a,b	5,283,100
Capital Carryover	1,395,238	(134,565)		1,260,673
Total Capital Projects	4,559,238	1,515,435		6,543,773
Non-Departmental				
Balance Available	630,927	1,567,804		2,198,731
Total Non-Departmental	630,927	1,567,804		2,198,731
<b>TOTAL REQUIREMENTS</b>	<b>5,190,165</b>	<b>3,083,239</b>		<b>8,742,504</b>

## 312 Road Capital Projects Fund

<sup>a</sup> Recognize \$359,100 in grant revenue from Oregon Department of Transportation Bike and Pedestrian Program for the Bailey Hill Road project.

<sup>b</sup> Recognize \$110,000 revenue received from the University of Oregon for utility work in the right of way. Increase appropriation by the same amount to allow project teams to respond to requests from the public and other City departments for transportation capital planning support.

**A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET;  
MAKING APPROPRIATIONS FOR THE CITY OF EUGENE  
FOR THE FISCAL YEAR BEGINNING **JULY 1, 2008**,  
AND ENDING **JUNE 30, 2009**.**

The City Council of the City of Eugene finds that Adopting the Supplemental Budget and Making Appropriations is necessary under ORS 294.480.

**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, 2008**, and ending **June 30, 2009**, as set forth in attached Exhibit "A" is hereby adopted.

Section 2.

The Supplemental amounts for the fiscal year beginning **July 1, 2008**, and ending **June 30, 2009**, and for the purposes shown in attached Exhibit "A" are hereby appropriated.

Section 3.

That this Supplemental Budget is prepared in accordance with ORS 294.480(1)(a), which authorizes the formulation of a supplemental budget resulting from "An occurrence or condition which had not been ascertained at the time of the preparation of a budget for the current year or current budget period which requires a change in financial planning." This Supplemental Budget was published in accordance with ORS 294.480(4).

Section 4.

This resolution complies with ORS 294.480(5), and does not authorize an increase in the levy of property taxes above the amount published in the Annual Budget publication.

The foregoing resolution adopted **this 22nd day of June, 2009**.

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City Recorder

**EXHIBIT "A"**

*In dollars*

**GENERAL FUND**

<b>Departmental Operating</b>	
Central Services	50,600
Police Department	366,555
<b>Total Departmental Operating</b>	<u>417,155</u>
<b>Non-Departmental</b>	
Contingency	(65,000)
<b>Total Non-Departmental</b>	<u>(65,000)</u>
<b>TOTAL GENERAL FUND</b>	<u><b>352,155</b></u>

**SPECIAL ASSESSMENT MANAGEMENT FUND**

**GENERAL CAPITAL PROJECTS FUND**

<b>Non-Departmental</b>	
Debt Service	26,428
* Balance Available	(26,428)
<b>Total Non-Departmental</b>	<u>0</u>
<b>TOTAL GENERAL CAPITAL PROJECTS FUND</b>	<u><b>0</b></u>

**ROAD CAPITAL PROJECTS FUND**

<b>Capital Projects</b>	
Capital Projects	469,100
<b>Total Capital Projects</b>	<u>469,100</u>
<b>TOTAL ROAD CAPITAL PROJECTS FUND</b>	<u><b>469,100</b></u>

<b>TOTAL REQUIREMENTS - ALL FUNDS</b>	<u><u><b>821,255</b></u></u>
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\* Reserves, Balance Available, and UEFB amounts are not appropriated for spending and are shown for information purposes only.

Date CC Reviewed	Request Description	\$ Request	Approved \$ Amount	Balance
		General Contingency	General Contingency	General Contingency
	<b>Resources</b> Beginning Appropriation	\$ 340,000		\$ 340,000
	<b>Starting Balances</b>	<b>\$ 340,000</b>		<b>\$ 340,000</b>
	<b>Expenditures</b> <b>Supplemental Budget #1</b>			
7/27/2008	City Ballot Information Tabloid	15,160	15,160	
7/27/2008	Voters Pamphlet (Transportation GO Bond, Police Auditor Charter Amendment)	17,319	17,319	
8/11/2008	Eugene Celebration Support (\$17,500 for free parking reimbursement & \$7,500 for DEMI payment)	25,000	25,000	
9/22/2008	West Eugene Collaborative	10,000	10,000	
	<b>SB#1 Subtotal</b>	<b>67,479</b>	<b>67,479</b>	
	<b>Balance as of SB#1</b>	<b>\$ 272,521</b>		<b>\$ 272,521</b>
	<b>Expenditures</b> <b>Supplemental Budget #2</b>			
10/13/2008	Police Auditor Recruitment	40,000	-	
12/10/2008	Food for Lane County Match	25,000	-	
	<b>Subtotal</b>	<b>65,000</b>	<b>-</b>	
	<b>Balance if all SB2 requests are approved</b>			<b>\$ 207,521</b>