

EUGENE CITY COUNCIL AGENDA ITEM SUMMARY



Public Hearing and Action: A Resolution Adopting the Budget, Making Appropriations, Determining, Levying and Categorizing the Annual Ad Valorem Property Tax Levy for the City of Eugene for the Fiscal Year Beginning July 1, 2013 and Ending June 30, 2014; a Resolution Electing to Receive State Revenue Sharing Funds Pursuant to Section 221.770 of Oregon Revised Statutes; and a Resolution Certifying that the City of Eugene Provides the Municipal Services Required by Oregon Revised Statutes Section 221.760 in Order to Receive State Shared Revenues

Meeting Date: June 24, 2013
Department: Central Services
www.eugene-or.gov

Agenda Item Number: 3
Staff Contact: Mia Cariaga
Contact Telephone Number: (541) 682-5408

ISSUE STATEMENT

This meeting is to conduct a public hearing and take action to adopt the fiscal year 2013-2014 (FY14) budget for the City of Eugene. Oregon Local Budget Law requires the City to conduct a public hearing to receive testimony on the FY14 City of Eugene budget as approved by the Budget Committee and on the proposed uses of the State Revenue Sharing funds. Resolutions electing to receive State Revenue Sharing funds and certifying that the City of Eugene provides municipal services required for receipt of state-shared revenues are also required in order to continue receiving those funds under ORS 221.760. Finally, ORS 294.456 requires the City Council to pass a resolution adopting the budget, making appropriations, determining, levying and categorizing the ad valorem property taxes for the next fiscal year.

BACKGROUND

Council Action History

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

Financial and Resource Considerations

Financial and resource considerations are detailed in the FY14 Proposed Budget document and in the Budget Committee meeting materials, which are available at www.eugene-or.gov/budgetcommittee. A summary of the Budget Committee changes to the FY14 Proposed Budget is provided in Attachment A.

FY14 Proposed Budget and Budget Committee Changes

The City of Eugene FY14 Proposed Budget was sent to the Budget Committee for its consideration on May 10, 2013. Concurrently with the Budget Committee's review of the Proposed Budget document, the FY14 Proposed Budget was published on the City web site and made available in hard copy format for public review.

The underlying philosophy behind the FY14 Proposed Budget was to balance ongoing revenues and expenditures in the City's General Fund using one of the following two approaches:

1. Implement \$5.3 million in various service reductions to bring expenditures in line with the revenues. The proposed service reductions included the following:

<u>Service</u>	<u>Amount</u>
Fire Engine and Crew	\$700,000
Four Police Detectives	400,000
Second CAHOOTS Van	300,000
Teen Court Program	100,000
Human Services	600,000
Sheldon Branch Library	300,000
Bethel Branch Library	300,000
Downtown Library (1 day a week)	500,000
Sheldon Pool	400,000
Recreation Programs & Services	300,000
Neighborhood Park Restrooms	100,000
Parks Maintenance	500,000
Equity, Human Rights, <u>Neighborhoods & Sustainability</u>	<u>800,000</u>
TOTAL	\$5,300,000

2. The alternate strategy was the city service fee proposal that was included in the May 21, 2013 election as Ballot Measure 20-211. If this measure were approved by the voters, the revenues provided by the city service fee would have been used to continue General Fund services at their current level. The city service fee was rejected by the voters, with 67% of the votes cast against the measure and 33% in favor of the measure.

Budget Committee review of the FY14 budget consisted of five meetings held on May 23, May 28, May 30, June 3 and June 5, 2013. Public comment was received at three of the Budget Committee meetings. A Budget Committee public hearing on the FY14 budget was conducted on June 5, 2013. The Budget Committee recommendation consists of the City Manager's FY14 Proposed Budget with several significant amendments.

The Budget Committee's final recommendation, approved on June 5, 2013, is as follows:

"Move that the Budget Committee recommend to the Eugene City Council the FY14 Budget for the City of Eugene that consists of the City Manager's Proposed FY14 Budget, including the property tax levies and/or rates contained therein, amended to reflect appropriations for prior

year encumbrances and prior year capital projects, and the budget amendments previously passed by the Budget Committee.” This motion passed 15-1.

All passed motions and the committee votes are shown in Attachment B. Attachment A reconciles the FY14 Proposed Budget to the FY14 Budget Committee approved budget. A summary of the Budget Committee’s recommended changes to the City Manager’s FY14 Proposed Budget is provided below:

- Restore City Manager's recommended cuts for one year using \$1.1 million in savings from PERS legislation and \$4.2 million from the Reserve for Revenue Shortfall (RRSF).
- Provide funding for the Lane Regional Air Protection Agency (LRAPA) in the amount of \$30,000 from the Reserve for Revenue Shortfall, and \$25,000 through in-kind contributions.
- Take the FY14 service reduction transition costs in the amount of \$2,752,870 out of the FY14 General Fund operating budget and place these funds into the RRSF.
- Reduce the RRSF and increase the Unappropriated Ending Fund Balance (UEFB) by the same amount in order to ensure compliance with the City Council policy of budgeting UEFB at two months of expenditures.
- Restore \$175,000 in one-time Human Services Commission funding from the RRSF.
- Amend the budget to reflect appropriations for prior year encumbrances and prior year capital projects.

In addition to making the above changes to the FY14 budget, the Budget Committee also passed a motion that included the following provisions:

- Recommend to the City Council to set up to six meetings with the Budget Committee prior to December 31, 2013 to formulate a long-term sustainable financial strategy for the City.
- Request that the Chair of the Budget Committee, the Mayor, the Council President and the City Manager develop a proposed process for the additional Budget Committee meetings that would be held after the FY14 budget is adopted.

The Budget Committee approval included appropriations for prior fiscal year encumbrances and estimated unexpended capital project funds in the FY14 budget. Encumbrance carryover is for operating budget items encumbered but not expended in FY13. Capital project carryover is for capital appropriations that are estimated to remain unexpended at the end of FY13. Attachment A provides the information on encumbrance and capital project carryover by fund.

State Revenue Sharing

The FY14 estimated revenues from State Revenue Sharing are \$1,497,439. The proposed use of these funds is to support General Fund services.

Timing

Under the Oregon Local Budget Law, the FY14 City of Eugene budget must be adopted by June 30, 2013, and a copy of the adopting resolution must be filed with the Lane County Assessor by July 15, 2013. Additionally, the City must elect to receive State Revenue Sharing funds and file a copy of the corresponding resolution with the State of Oregon Department of Administrative Services by July 31, 2013.

Other Background Information

The FY14 Proposed Budget document, Budget Committee meeting materials, and Budget Committee FY14 budget motions are available on the City's website at www.eugene-or.gov/budget.

RELATED CITY POLICIES

The FY14 budget was prepared following guidelines established in the Financial Management Goals and Policies.

COUNCIL OPTIONS

After the public hearing on the FY14 budget as approved by the Budget Committee has been held, the City Council may make changes to the FY14 budget.

City Council may reduce budgeted appropriations in any fund by any amount, as long as resources and requirements remain in balance. No additional process steps are required when appropriations are reduced by the City Council.

Budgeted appropriations may also be increased by the City Council. If the total appropriation increase in any of the reporting funds is less than \$5,000 or 10% of the fund's appropriations as approved by the Budget Committee, whichever is greater, then no additional process steps are required. However, if the appropriations in any fund are increased by more than those limits, the City Council must publish a revised budget notice and hold another public hearing before the adjusted budget can be adopted. Due to the timing requirements associated with the budget notice publication, the last option would effectively preclude the adoption of the FY14 budget by June 30, 2013, which would constitute a violation of the Oregon Local Budget Law.

If members of the City Council wish to amend the FY14 budget resolutions, the motion must contain specific appropriation line(s) being altered in the resolution, and each motion must be self-balancing, meaning that a resource and a requirement must exactly offset each other.

CITY MANAGER'S RECOMMENDATION

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

SUGGESTED MOTIONS

- Move to approve the attached resolution electing to receive state revenue sharing funds pursuant to Section 221.770 of Oregon Revised Statutes.
- Move to approve the attached resolution certifying that the City of Eugene provides the municipal services required by Oregon Revised Statutes Section 221.760.
- Move to approve the attached resolution adopting the budget, making appropriations, determining, levying and categorizing the annual ad valorem property tax levy for the City of Eugene for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

ATTACHMENTS

- A. Summary of Changes to the FY14 Proposed Budget
- B. Budget Committee Motions to Amend the FY14 Proposed Budget
- C. Resolution Electing to Receive State Revenue Sharing
- D. Resolution Certifying Municipal Services Provided
- E. Resolution Adopting the FY14 City of Eugene Budget
 - Exhibit A - Fund Schedules
 - Exhibit B - Fund Names

FOR MORE INFORMATION

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Summary of Changes to the City of Eugene FY14 Proposed Budget

Fund / Department	FY14 Proposed Budget	Misc. Actions	Budget Committee Actions			FY14 Adopted Budget
			Encumbrances Reserve/Carryover	Capital Carryover	Budget Comm. Recommend.	
A. General Fund						
Central Services	21,326,816	273,793	a, b, c		21,600,609	21,600,609
Fire and Emergency Medical Services	25,205,228	248,310	a, b		25,453,538	25,453,538
Library, Recreation & Cultural Services	24,106,103	975,322	a, b		25,081,425	25,081,425
Planning and Development	5,320,642	718,996	a, b, e		6,039,638	6,039,638
Police	45,392,875	97,226	a, b		45,490,101	45,490,101
Public Works	6,515,879	(277,791)	a, b		6,238,088	6,238,088
Debt Service	224,000				224,000	224,000
Interfund Transfers	4,395,350				4,395,350	4,395,350
Intergovernmental Expenditures	900,000				900,000	900,000
Contingency	47,000				47,000	47,000
Reserve	10,082,852	(2,042,816)	a, b, c, d, e	1,639,690	9,679,726	9,679,726
Unappropriated Ending Fund Balance	21,330,000	340,000	d		21,670,000	21,670,000
Total	164,846,745	333,040		1,639,690	166,819,475	166,819,475
a) Restore the City Manager's recommended cuts for one year using \$1.1 million in savings from PERS legislation and \$4.2 million from the Reserve for Revenue Shortfall.						
b) Take the FY14 service reduction transition costs in the amount of \$2,752,870 out of the FY14 General Fund operating budget and place these funds into the Reserve for Revenue Shortfall.						
c) Provide funding for the Lane Regional Air Protection Agency (LRAPA) in the amount \$30,000 from the Reserve for Revenue Shortfall.						
d) Reduce the Reserve for Revenue Shortfall and increase the Unappropriated Ending Fund Balance (UEFB) by the same amount in order to ensure compliance with the City Council policy of budgeting UEFB at two months of expenditures.						
e) Restore \$175,000 in one-time Human Services Commission funding from the Reserve for Revenue Shortfall.						
B. Special Assessment Management Fund						
Central Services	89,709				89,709	89,709
Interfund Transfers	8,000				8,000	8,000
Misc. Fiscal Transactions	30,000				30,000	30,000
Reserve	50,000				50,000	50,000
Balance Available	1,134,442				1,134,442	1,134,442
Total	1,312,151				1,312,151	1,312,151

Summary of Changes to the City of Eugene FY14 Proposed Budget

Fund / Department	FY14 Proposed Budget	Misc. Actions	<----- Budget Committee Actions ----->	Capital Carryover	Budget Comm. Recommend.	FY14 Adopted Budget
			Encumbrances Reserve/Carryover			
D. Road Fund						
Public Works	10,494,757		1,067,833		11,562,590	11,562,590
Interfund Transfers	779,000				779,000	779,000
Balance Available	1,751,705				1,751,705	1,751,705
Total	13,025,462		1,067,833	-	14,093,295	14,093,295
E. Public Safety Communications Fund						
Police	3,331,061		13,483		3,344,544	3,344,544
Interfund Transfers	188,000				188,000	188,000
Reserve	1,188,070				1,188,070	1,188,070
Balance Available	863,126				863,126	863,126
Total	5,570,257		13,483	-	5,583,740	5,583,740
F. Telecommunication Registration/Licensing Fund						
Central Services	2,922,301		303,736		3,226,037	3,226,037
Capital Projects	-			184,577	184,577	184,577
Interfund Transfers	490,000				490,000	490,000
Reserve	276,907				276,907	276,907
Balance Available	4,243,578				4,243,578	4,243,578
Total	7,932,786		303,736	184,577	8,421,099	8,421,099
G. Construction & Rental Housing Fund						
Fire and Emergency Medical Services	280,280				280,280	280,280
Planning and Development	5,455,828				5,455,828	5,455,828
Public Works	414,743				414,743	414,743
Interfund Transfers	677,000				677,000	677,000
Intergovernmental Expenditures	565,000				565,000	565,000
Balance Available	1,788,599				1,788,599	1,788,599
Total	9,181,450			-	9,181,450	9,181,450
H. Solid Waste/Recycling Fund						
Central Services	54,962				54,962	54,962
Planning and Development	753,537		5,766		759,303	759,303
Interfund Transfers	77,000				77,000	77,000
Balance Available	381,068				381,068	381,068
Total	1,266,567		5,766	-	1,272,333	1,272,333

Summary of Changes to the City of Eugene FY14 Proposed Budget

Fund / Department	FY14 Proposed Budget	Misc. Actions	<----- Budget Committee Actions -----> Encumbrances Reserve/Carryover	Capital Carryover	Budget Comm. Recommend.	FY14 Adopted Budget
I. <u>Community Development Fund</u>						
Central Services	6,000				6,000	6,000
Planning and Development	2,759,899				3,296,938	3,296,938
Capital Projects	677,250		537,039	460,000	1,137,250	1,137,250
Debt Service	248,000				248,000	248,000
Interfund Transfers	124,000				124,000	124,000
Miscellaneous Fiscal Transactions	5,516,222		20,115		5,536,337	5,536,337
Reserve	780,068				780,068	780,068
Total	10,111,439	-	557,154	460,000	11,128,593	11,128,593
J. <u>Library, Parks and Rec. Special Revenue Fund</u>						
Library, Recreation & Cultural Services	348,500		-		348,500	348,500
Capital Projects	50,765			1,125,134	1,175,899	1,175,899
Reserve	2,320,567				2,320,567	2,320,567
Balance Available	329,855				329,855	329,855
Total	3,049,687	-	-	1,125,134	4,174,821	4,174,821
K. <u>General Obligation Debt Service Fund</u>						
Debt Service	13,369,463				13,369,463	13,369,463
Total	13,369,463	-	-	-	13,369,463	13,369,463
L. <u>Special Assessment Bond Fund</u>						
Debt Service	485,000				485,000	485,000
Interfund Transfers	10,000				10,000	10,000
Reserve	376,272				376,272	376,272
Total	871,272	-	-	-	871,272	871,272
M. <u>General Capital Projects Fund</u>						
Library, Recreation & Cultural Services	20,000				20,000	20,000
Capital Projects	2,827,160			16,037,391	18,864,551	18,864,551
Debt Service	50,000				50,000	50,000
Reserve	27,560				27,560	27,560
Balance Available	677,832				677,832	677,832
Total	3,602,552	-	-	16,037,391	19,639,943	19,639,943

Summary of Changes to the City of Eugene FY14 Proposed Budget

Fund / Department	FY14 Proposed Budget	Misc. Actions	<----- Budget Committee Actions ----->	Capital Carryover	Budget Comm. Recommend.	FY14 Adopted Budget
			Encumbrances Reserve/Carryover			
N. <u>Systems Development Capital Projects Fund</u>						
Planning and Development	87,957				87,957	87,957
Public Works	289,212		-		289,212	289,212
Capital Projects	2,095,000			4,073,225	6,168,225	6,168,225
Interfund Transfers	42,000				42,000	42,000
Balance Available	5,950,438				5,950,438	5,950,438
Total	8,464,607			4,073,225	12,537,832	12,537,832
O. <u>Transportation Capital Fund</u>						
Capital Projects	8,649,458				20,837,155	20,837,155
Debt Service	30,000				30,000	30,000
Balance Available	163,133				163,133	163,133
Total	8,842,591			12,187,697	21,030,288	21,030,288
P. <u>Special Assessment Capital Projects Fund</u>						
Capital Projects	-				67,064	67,064
Interfund Transfers	20,000				20,000	20,000
Balance Available	1,355,760				1,355,760	1,355,760
Total	1,375,760			67,064	1,442,824	1,442,824
Q. <u>Municipal Airport Fund</u>						
Fire and Emergency Medical Services	814,564				814,564	814,564
Police	462,096				462,096	462,096
Public Works	5,960,703		50,600		6,011,303	6,011,303
Capital Projects	9,185,000				22,067,623	22,067,623
Interfund Transfers	512,000				512,000	512,000
Reserve	4,290,422				4,290,422	4,290,422
Balance Available	3,874,682				3,874,682	3,874,682
Total	25,099,467		50,600	12,882,623	38,032,690	38,032,690
R. <u>Parking Services Fund</u>						
Central Services	332,518				332,518	332,518
Planning and Development	3,340,801		-		3,340,801	3,340,801
Public Works	57,306				57,306	57,306
Capital Projects	50,000			78,563	128,563	128,563
Interfund Transfers	1,984,575				1,984,575	1,984,575
Balance Available	120,534				120,534	120,534
Total	5,885,734			78,563	5,964,297	5,964,297

Summary of Changes to the City of Eugene FY14 Proposed Budget

Fund / Department	FY14 Proposed Budget	Misc. Actions	Budget Committee Encumbrances Reserve/Carryover	Capital Carryover	Budget Comm. Recommend.	FY14 Adopted Budget
S. <u>Wastewater Utility Fund</u>						
Public Works	20,573,973		344,951		20,918,924	20,918,924
Capital Projects	2,105,000			2,550,036	4,655,036	4,655,036
Interfund Transfers	1,408,000				1,408,000	1,408,000
Intergovernmental Expenditures	24,122,800				24,122,800	24,122,800
Balance Available	1,250,332				1,250,332	1,250,332
Total	49,460,105	-	344,951	2,550,036	52,355,092	52,355,092
T. <u>Stormwater Utility Fund</u>						
Public Works	13,235,772		623,612		13,859,384	13,859,384
Capital Projects	2,515,000			4,584,746	7,099,746	7,099,746
Interfund Transfers	934,000				934,000	934,000
Intergovernmental Expenditures	15,000				15,000	15,000
Balance Available	960,627				960,627	960,627
Total	17,660,399	-	623,612	4,584,746	22,868,757	22,868,757
U. <u>Ambulance Transport Fund</u>						
Fire and Emergency Medical Services	6,737,674		-		6,737,674	6,737,674
Interfund Transfers	898,418				898,418	898,418
Balance Available	241,584				241,584	241,584
Total	7,877,676	-	-	-	7,877,676	7,877,676
V. <u>Fleet Services Fund</u>						
Public Works	11,256,360		2,422,510		13,678,870	13,678,870
Interfund Transfers	364,000				364,000	364,000
Reserve	10,544,775				10,544,775	10,544,775
Balance Available	243,581				243,581	243,581
Total	22,408,716	-	2,422,510	-	24,831,226	24,831,226
W. <u>Information Systems and Services Fund</u>						
Central Services	7,718,831		724,254		8,443,085	8,443,085
Interfund Transfers	247,000				247,000	247,000
Reserve	2,634,343				2,634,343	2,634,343
Balance Available	367,120				367,120	367,120
Total	10,967,294	-	724,254	-	11,691,548	11,691,548

Summary of Changes to the City of Eugene FY14 Proposed Budget

Fund / Department	FY14 Proposed Budget	Misc. Actions	Budget Committee Actions Encumbrances Reserve/Carryover	Capital Carryover	Budget Comm. Recommend.	FY14 Adopted Budget
X. Facilities Services Fund						
Central Services	8,330,557	205,320	70,670		8,606,547	8,606,547
Planning and Development	271,456		-		271,456	271,456
Capital Projects	150,000			512,173	662,173	662,173
Debt Service	204,255				204,255	204,255
Interfund Transfers	377,000				377,000	377,000
Reserve	8,522,923				8,522,923	8,522,923
Balance Available	2,663,473				2,663,473	2,663,473
Total	20,519,664	205,320	70,670	512,173	21,307,827	21,307,827

a) Restore the City Manager's recommended cuts for one year using \$1.1 million in savings from PERS legislation and \$4.2 million from the Reserve for Revenue Shortfall. The portion of this motion that affects the Facilities Services Fund is associated with the Sheldon Pool facilities maintenance and utilities charges.

Y. Risk and Benefits Fund						
Central Services	31,536,070		77,598		31,613,668	31,613,668
Debt Service	5,509,600				5,509,600	5,509,600
Interfund Transfers	180,000				180,000	180,000
Reserve	6,602,598				6,602,598	6,602,598
Balance Available	146,069				146,069	146,069
Total	43,974,337	-	77,598	-	44,051,935	44,051,935
Z. Professional Services Fund						
Public Works	5,444,000		1,508		5,445,508	5,445,508
Interfund Transfers	488,000				488,000	488,000
Reserve	2,580,085				2,580,085	2,580,085
Balance Available	1,286,263				1,286,263	1,286,263
Total	9,798,348	-	1,508	-	9,799,856	9,799,856

TOTAL CITY OF EUGENE BUDGET	466,474,529	538,360	7,903,365	54,743,229	529,659,483	529,659,483
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FY14 Budget Committee Motions

Attachment B

#	Source	Motion	FY14 Budget Changes				Vote	Opposed and Abstain Votes; Absent Members	Notes
			Revenue Change	Expenditure Change	Net Amount	1X\$			
1	Clark	<p>Move that the Budget Committee recommend the following to City Council:</p> <ol style="list-style-type: none"> 1. Fund the FY14 budget with City Manager's recommended cuts restored for one year by the following: \$1.1 million, PERS savings; \$4.2 million, Reserve for Revenue Shortfall. 2. Budget Committee shall make strong recommendations to Council to set up to six meetings with Budget Committee prior to December 31, 2013 to formulate a long term sustainable financial strategy for the city. 3. Budget shall include restored funding to LRAPA, \$30,000 from the General Fund and \$25,000 in kind. 4. Request that the Chair of the Budget Committee, the Mayor, the Council President and the City Manager develop a proposed process for the additional Budget Committee meetings that would be held after the FY14 budget is adopted. 	\$0	\$5,330,000	\$5,330,000	1X\$	12-4, passed	<p>Opposed: Fetherstonhaugh, Poling, Rust, Zelenka</p> <p>Original motion recommended FY14 cuts to City Hall Facility Reserve for \$1.7 million. Councilor Taylor amended the motion, removing the \$1.7 million cut from the City Hall Facility Reserve, and increasing the cuts to Reserve for Revenue Shortfall from \$2.5 million to \$4.2 million. Councilor Taylor's amendment passed.</p>	
2	Smith	<p>Move to:</p> <ol style="list-style-type: none"> 1. Take the FY14 service reduction transition costs in the amount of \$2,752,870 out of the FY14 General Fund operating budget and place these funds into the Reserve for Revenue Shortfall. 2. Reduce the Reserve for Revenue Shortfall and increase the Unappropriated Ending Fund Balance (UEFB) by the same amount in order to ensure compliance with the City Council policy of budgeting UEFB at two months of expenditures. 	\$0	(\$2,752,870)	(\$2,752,870)	1X\$	16-0, passed	<p>Opposed: None.</p>	
3	Evans	<p>Move to restore \$175,000 in funding to the Human Service Commission from the Reserve for Revenue Shortfall.</p>	\$0	\$175,000	\$175,000	1X\$	9-7, passed	<p>Opposed: Clark, Clarke, Fetherstonhaugh, Poling, Rust, Taylor, Zelenka</p>	

FY14 Budget Committee Motions

#	Source	Motion	FY14 Budget Changes				Vote	Opposed and Abstain Votes; Absent Members	Notes
			Revenue Change	Expenditure Change	Net Amount	1X\$			
4	Pryor	Move that the Budget Committee recommend to the Eugene City Council the FY14 Budget for the City of Eugene that consists of the City Manager's Proposed FY14 Budget, including the property tax levies and/or rates contained therein, amended to reflect appropriations for prior year encumbrances and prior year capital projects, and the budget amendments previously passed by the Budget Committee.	N/A	N/A	N/A		15-1, passed	Opposed: Poling	
5	Evans	Move that the Budget Committee recommend to the Eugene City Council, acting as the Urban Renewal Agency Board of Directors, the FY14 Budget for the Eugene Urban Renewal Agency that consists of the City Manager's FY14 Proposed Budget, including the property tax levies and/or rates contained therein, amended to reflect appropriations for prior year encumbrances and prior year capital projects.	N/A	N/A	N/A		16-0, passed	Opposed: None.	
Total Budget Committee Approved FY14 General Fund Ongoing Motions			\$0	\$0	\$0				
Total Budget Committee Approved FY14 General Fund One-Time Motions			\$0	\$2,752,130	\$2,752,130				

RESOLUTION NO. _____

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

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

Section 1. The City of Eugene, Oregon, for the fiscal year starting [July 1, 2013](#), and ending [June 30, 2014](#), elects to receive distribution of funds from State Revenue Sharing pursuant to Oregon Revised Statutes Section 221.770.

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

The foregoing Resolution adopted the [24th day of June, 2013](#).

City Recorder

RESOLUTION NO. _____

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

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

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

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

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

The foregoing Resolution adopted the [24th day of June, 2013](#).

City Recorder

RESOLUTION NO. _____

**A RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS,
DETERMINING, LEVYING AND CATEGORIZING
THE ANNUAL AD VALOREM PROPERTY TAX LEVY
FOR THE CITY OF EUGENE FOR THE FISCAL YEAR
BEGINNING **JULY 1, 2013**, AND ENDING **JUNE 30, 2014****

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

NOW, THEREFORE,

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

Section 1. That the budget for the City of Eugene, Oregon, for the year commencing **July 1, 2013** and ending **June 30, 2014**, as set forth in attached Exhibit "A" is hereby Adopted.

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

Section 3. That a total levy in the amount of **\$7.0058 per \$1,000** of Assessed Value be made against all taxable property within the City of Eugene in general and a **Bonded Debt Levy of \$14,119,151** for the purpose of deriving funds necessary to carry on the different programs and to meet the expenses of the government of the City of Eugene for the fiscal year beginning **July 1, 2013**, and ending **June 30, 2014**; and to create and provide sinking funds and interest funds for the various outstanding bonds and obligations of the City.

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

	Subject to the General Government Limitation	Excluded from the Limitation
General Fund	\$7.0058 per \$1,000 of Assessed Value	\$0
Bonded Debt Fund	\$0	\$14,119,151

Section 5. That the Finance Director of the City of Eugene is hereby requested to certify the levies as herein made and set forth to the County Assessor of Lane County, Oregon, and shall file with the Lane County Assessor and the Lane County County Clerk a copy of the adopted budget for fiscal year **2013/2014**, and such other documents as required by ORS 294.458.

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

The foregoing Resolution adopted this [24th day of June, 2013](#).

City Recorder

**Attachment E
(Exhibit A)**

City of Eugene

<u>General Fund</u>	\$
Department Operating	
Central Services	21,600,609
Fire and Emergency Medical Services	25,453,538
Library, Recreation & Cultural Services	25,081,425
Planning and Development	6,039,638
Police	45,490,101
Public Works	6,238,088
Total Department Operating	<u>129,903,399</u>
Non-Departmental	
Debt Service	224,000
Interfund Transfers	4,395,350
Intergovernmental Expenditures	900,000
Contingency	47,000
Reserve*	9,679,726
Unappropriated Ending Fund Balance*	21,670,000
Total Non-Departmental	<u>36,916,076</u>
Total General Fund	<u><u>166,819,475</u></u>
<u>Special Assessment Management Fund</u>	
Department Operating	
Central Services	89,709
Total Department Operating	<u>89,709</u>
Non-Departmental	
Interfund Transfers	8,000
Misc. Fiscal Transactions	30,000
Reserve*	50,000
Balance Available*	1,134,442
Total Non-Departmental	<u>1,222,442</u>
Total Special Assessment Management Fund	<u><u>1,312,151</u></u>
<u>Road Fund</u>	
Department Operating	
Public Works	11,562,590
Total Department Operating	<u>11,562,590</u>
Non-Departmental	
Interfund Transfers	779,000
Balance Available*	1,751,705
Total Non-Departmental	<u>2,530,705</u>
Total Road Fund	<u><u>14,093,295</u></u>
<u>Public Safety Communications Fund</u>	
Department Operating	
Police	3,344,544
Total Department Operating	<u>3,344,544</u>
Non-Departmental	
Interfund Transfers	188,000
Reserve*	1,188,070
Balance Available*	863,126
Total Non-Departmental	<u>2,239,196</u>
Total Public Safety Answering Point Fund	<u><u>5,583,740</u></u>

Telecommunications Registration/Licensing Fund		\$
Department Operating		
Central Services		3,226,037
Total Department Operating		<u>3,226,037</u>
Total Capital Projects		<u>184,577</u>
Non-Departmental		
Interfund Transfers		490,000
Reserve*		276,907
Balance Available*		4,243,578
Total Non-Departmental		<u>5,010,485</u>
Total Telecommunications Registration/Licensing Fund		<u><u>8,421,099</u></u>
Construction & Rental Housing Fund		
Department Operating		
Fire and Emergency Medical Services		280,280
Planning and Development		5,455,828
Public Works		414,743
Total Department Operating		<u>6,150,851</u>
Non-Departmental		
Interfund Transfers		677,000
Intergovernmental Expenditures		565,000
Balance Available*		1,788,599
Total Non-Departmental		<u>3,030,599</u>
Total Construction & Rental Housing Fund		<u><u>9,181,450</u></u>
Solid Waste/Recycling Fund		
Department Operating		
Central Services		54,962
Planning and Development		759,303
Total Department Operating		<u>814,265</u>
Non-Departmental		
Interfund Transfers		77,000
Balance Available*		381,068
Total Non-Departmental		<u>458,068</u>
Total Solid Waste/Recycling Fund		<u><u>1,272,333</u></u>
Community Development Fund		
Department Operating		
Central Services		6,000
Planning and Development		3,296,938
Total Department Operating		<u>3,302,938</u>
Total Capital Projects		<u>1,137,250</u>
Non-Departmental		
Debt Service		248,000
Interfund Transfers		124,000
Miscellaneous Fiscal Transactions		5,536,337
Reserve*		780,068
Total Non-Departmental		<u>6,688,405</u>
Total Community Development Fund		<u><u>11,128,593</u></u>

<u>Library, Parks and Recreation Special Revenue Fund</u>		\$
Department Operating		
Library, Recreation & Cultural Services	348,500	
Total Department Operating	<u>348,500</u>	
Total Capital Projects	<u>1,175,899</u>	
Non-Departmental		
Reserve*	2,320,567	
Balance Available*	329,855	
Total Non-Departmental	<u>2,650,422</u>	
Total Library, Parks and Recreation Special Revenue Fund	<u><u>4,174,821</u></u>	
<u>General Obligation Debt Service Fund</u>		
Non-Departmental		
Debt Service	13,369,463	
Total Non-Departmental	<u>13,369,463</u>	
Total General Obligation Debt Service Fund	<u><u>13,369,463</u></u>	
<u>Special Assessment Bond Debt Service Fund</u>		
Non-Departmental		
Debt Service	485,000	
Interfund Transfers	10,000	
Reserve*	376,272	
Total Non-Departmental	<u>871,272</u>	
Total Special Assessment Bond Debt Service Fund	<u><u>871,272</u></u>	
<u>General Capital Projects Fund</u>		
Department Operating		
Library, Recreation & Cultural Services	20,000	
Total Department Operating	<u>20,000</u>	
Total Capital Projects	<u>18,864,551</u>	
Non-Departmental		
Debt Service	50,000	
Reserve*	27,560	
Balance Available*	677,832	
Total Non-Departmental	<u>755,392</u>	
Total General Capital Projects Fund	<u><u>19,639,943</u></u>	
<u>Systems Development Capital Projects Fund</u>		
Department Operating		
Planning and Development	87,957	
Public Works	289,212	
Total Department Operating	<u>377,169</u>	
Total Capital Projects	<u>6,168,225</u>	
Non-Departmental		
Interfund Transfers	42,000	
Balance Available*	5,950,438	
Total Non-Departmental	<u>5,992,438</u>	
Total Systems Development Capital Projects Fund	<u><u>12,537,832</u></u>	

<u>Transportation Capital Fund</u>		\$
Total Capital Projects		<u>20,837,155</u>
Non-Departmental		
Debt Service		30,000
Balance Available*		<u>163,133</u>
Total Non-Departmental		<u>193,133</u>
Total Transportation Capital Fund		<u><u>21,030,288</u></u>
<u>Special Assessments Capital Projects Fund</u>		
Total Capital Projects		<u>67,064</u>
Non-Departmental		
Interfund Transfers		20,000
Balance Available*		<u>1,355,760</u>
Total Non-Departmental		<u>1,375,760</u>
Total Special Assessments Capital Projects Fund		<u><u>1,442,824</u></u>
<u>Municipal Airport Fund</u>		
Department Operating		
Fire and Emergency Medical Services		814,564
Police		462,096
Public Works		<u>6,011,303</u>
Total Department Operating		<u>7,287,963</u>
Total Capital Projects		<u>22,067,623</u>
Non-Departmental		
Interfund Transfers		512,000
Reserve*		4,290,422
Balance Available*		<u>3,874,682</u>
Total Non-Departmental		<u>8,677,104</u>
Total Municipal Airport Fund		<u><u>38,032,690</u></u>
<u>Parking Services Fund</u>		
Department Operating		
Central Services		332,518
Planning and Development		3,340,801
Public Works		<u>57,306</u>
Total Department Operating		<u>3,730,625</u>
Total Capital Projects		<u>128,563</u>
Non-Departmental		
Interfund Transfers		1,984,575
Balance Available*		<u>120,534</u>
Total Non-Departmental		<u>2,105,109</u>
Total Parking Services Fund		<u><u>5,964,297</u></u>

Wastewater Utility Fund		\$
Department Operating		
Public Works		20,918,924
Total Department Operating		<u>20,918,924</u>
Total Capital Projects		<u>4,655,036</u>
Non-Departmental		
Interfund Transfers		1,408,000
Intergovernmental Expenditures		24,122,800
Balance Available*		1,250,332
Total Non-Departmental		<u>26,781,132</u>
Total Wastewater Utility Fund		<u><u>52,355,092</u></u>
Stormwater Utility Fund		
Department Operating		
Public Works		13,859,384
Total Department Operating		<u>13,859,384</u>
Total Capital Projects		<u>7,099,746</u>
Non-Departmental		
Interfund Transfers		934,000
Intergovernmental Expenditures		15,000
Balance Available*		960,627
Total Non-Departmental		<u>1,909,627</u>
Total Stormwater Utility Fund		<u><u>22,868,757</u></u>
Ambulance Transport Fund		
Department Operating		
Fire and Emergency Medical Services		6,737,674
Total Department Operating		<u>6,737,674</u>
Non-Departmental		
Interfund Transfers		898,418
Balance Available*		241,584
Total Non-Departmental		<u>1,140,002</u>
Total Ambulance Transport Fund		<u><u>7,877,676</u></u>
Fleet Services Fund		
Department Operating		
Public Works		13,678,870
Total Department Operating		<u>13,678,870</u>
Non-Departmental		
Interfund Transfers		364,000
Reserve*		10,544,775
Balance Available*		243,581
Total Non-Departmental		<u>11,152,356</u>
Total Fleet Services Fund		<u><u>24,831,226</u></u>

<u>Information Systems and Services Fund</u>		\$
Department Operating		
Central Services		8,443,085
Total Department Operating		<u>8,443,085</u>
Non-Departmental		
Interfund Transfers		247,000
Reserve*		2,634,343
Balance Available*		367,120
Total Non-Departmental		<u>3,248,463</u>
Total Information Systems and Services Fund		<u><u>11,691,548</u></u>
<u>Facilities Services Fund</u>		
Department Operating		
Central Services		8,606,547
Planning and Development		271,456
Total Department Operating		<u>8,878,003</u>
Total Capital Projects		<u>662,173</u>
Non-Departmental		
Debt Service		204,255
Interfund Transfers		377,000
Reserve*		8,522,923
Balance Available*		2,663,473
Total Non-Departmental		<u>11,767,651</u>
Total Facilities Services Fund		<u><u>21,307,827</u></u>
<u>Risk and Benefits Fund</u>		
Department Operating		
Central Services		31,613,668
Total Department Operating		<u>31,613,668</u>
Non-Departmental		
Debt Service		5,509,600
Interfund Transfers		180,000
Reserve*		6,602,598
Balance Available*		146,069
Total Non-Departmental		<u>12,438,267</u>
Total Risk and Benefits Fund		<u><u>44,051,935</u></u>
<u>Professional Services Fund</u>		
Department Operating		
Public Works		5,445,508
Total Department Operating		<u>5,445,508</u>
Non-Departmental		
Interfund Transfers		488,000
Reserve*		2,580,085
Balance Available*		1,286,263
Total Non-Departmental		<u>4,354,348</u>
Total Professional Services Fund		<u><u>9,799,856</u></u>
Total Resolution		<u><u>529,659,483</u></u>

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

City of Eugene

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

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

City of Eugene

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

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