



City of Eugene,  
Oregon

Jon Ruiz,  
City Manager

FY15  
Proposed  
Budget





PROPOSED BUDGET FY15

Mayor  
Kitty Piercy

Budget Committee

Councilors

George Brown (Ward 1)  
Betty Taylor (Ward 2)  
Alan Zelenka (Ward 3)  
George Poling (Ward 4)  
Mike Clark (Ward 5)  
Greg Evans (Ward 6)  
Claire Syrett (Ward 7)  
Chris Pryor (Ward 8)

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Mark Rust, Vice Chair  
Ken Beeson  
Robert Clarke  
Chelsea Clinton  
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Will Shaver  
Marshall Wilde

City Manager  
Jon Ruiz

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Glenn Klein, City Attorney  
Kristie Hammitt, Central Services  
Randy Groves, Fire and EMS  
Renee Grube, Library, Recreation and Cultural Services  
Pete Kerns, Police  
Kurt Corey, Public Works

Finance Director  
Sue Cutsogeorge

Finance Staff  
Michael Allen  
Jamie Garner  
Larry Hill  
Andrea Jobanek  
Doug Lauderbach  
Twylla Miller  
Jessica Mumme  
Vicki Silvers  
Debbie Wydra

## How You Can Get Involved

Members of the public are encouraged to express their views on the proposed budget. All meetings of the Budget Committee and City Council are open to the public and most of them include a public comment period. Citizens may testify at the Budget Committee public hearing on May 1, 2014, and the City Council public hearing on May 27, 2014. Copies of the proposed budget are available for review at the City of Eugene Finance Division. Copies of the proposed budget document can be purchased from the Finance Division or provided on a CD free of charge. In addition, you can **download or view the proposed budget from the City's web site at: [www.eugene-or.gov/budget](http://www.eugene-or.gov/budget)**.

## How to Provide Comment or Testify:

1. Send a written statement to the Budget Committee or City Council, c/o City of Eugene Finance Division, 100 W. 10th Avenue, Suite 400, Eugene, OR 97401,
2. Submit a written statement at the meeting or public hearing,
3. Send an e-mail message to [eugene.budget.committee@ci.eugene.or.us](mailto:eugene.budget.committee@ci.eugene.or.us), or
4. Speak to the Budget Committee or City Council at the public comment times or public hearings.

## City of Eugene Budget Meetings

### **City Manager's FY15 Proposed Budget Presentation**

Tuesday, April 29, 2014 • 5:30 pm

Eugene Downtown Public Library

Bascom-Tykeson Room, 100 West 10<sup>th</sup> Avenue

### Budget Committee Public Hearing and Action on FY15 Budget

Thursday, May 1, 2014 • 5:30 pm

Eugene Downtown Public Library

Bascom-Tykeson Room, 100 West 10<sup>th</sup> Avenue

### City Council Public Hearing and Action on FY15 Budget

Tuesday, May 27, 2014 • 7:30 pm

Lane County Public Service Building

Harris Hall, 125 East 8<sup>th</sup> Avenue

Budget Committee and City Council meetings are televised on MetroTV, Channel 21; webcasts of the meetings are available on the City of Eugene web site. Meeting materials are available at [www.eugene-or.gov/budget](http://www.eugene-or.gov/budget).

All meetings are held in wheelchair accessible rooms. For individuals who are hearing impaired, an interpreter or an assistive listening device can be provided with one week notice prior to the meeting. Materials can be made available in alternative formats if requested in advance. To arrange for these services or for more information, please contact Finance Division staff at 541-682-5512.

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April 24, 2014

Budget Committee, Mayor Piercy, Colleagues, and Members of the Eugene Community:

For the past five years our budgets have been built on consistent principles: maintain a balanced array of services fit for diverse community needs; respect and support our staff; live within our means and structurally stabilize our budget, using one-time funding sparingly and judiciously; and head for our best outcomes by investing in Eugene's future. **My FY15 Proposed Budget** again stands on this foundation. It serves us well.



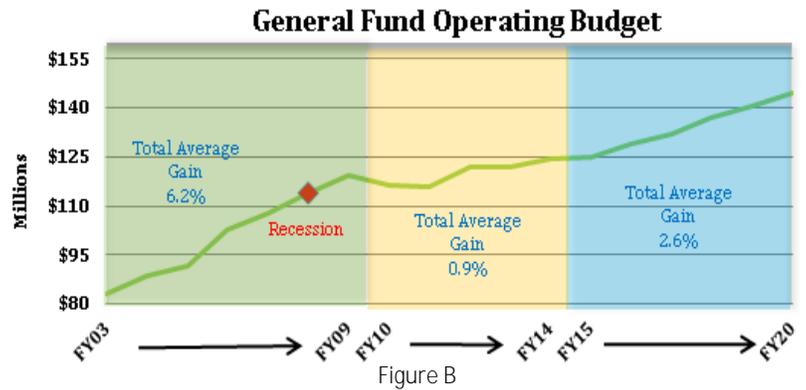
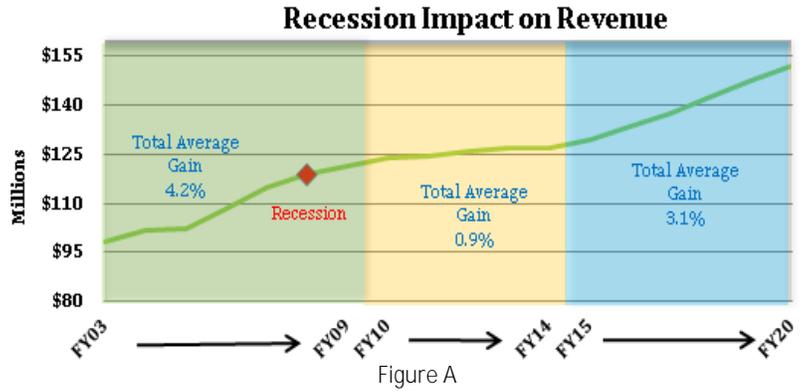
Following months of learning, deliberation, exploration and public conversation, the Budget Committee recommended a set of strategies to close a \$2.5 million gap in the General Fund. Originally \$5.3 million, the gap shrunk to \$2.5 million due to State Legislature PERS reform, renegotiation of an existing City/EWEB agreement, and slightly-better-than-anticipated property tax revenues. The FY15 Proposed Budget includes the Budget Committee's full recommendation including one-time funding from the Reserve for Revenue Shortfall for the Sheldon Branch Library and a portion of the Human Services Commission payment, and committing \$30,000 of ongoing funding for LRAPA. (The full list of strategies is in Attachment B)

Six years ago, we had hoped that the recession would be a 1500 meter race, but it turned out to be a 10,000 meter run. Year by year as we budgeted against challenging odds, we trained hard, getting stronger, faster, and recovering more quickly, better prepared for the next race. This difficult work has paid off. Together we closed a nearly \$30 million gap in the General Fund, **minimized the impact on services and invested in the community. We've made significant strides** in downtown redevelopment, public safety, Envision Eugene, open space, climate and energy, road maintenance, airport development, and city hall. Most significantly, we have established structural changes to develop and maintain stable post-recession budgets.

**This year's budgeting process was public and productive. The Budget Committee met 13 times, hosted three community meetings, held public hearings and comment periods, encouraged and collected public comments through various social media, and commissioned a Finance Investigative Team and a Revenue Team to collect, verify and analyze pertinent information. Finally, in March the Budget Committee approved a set of recommended strategies for closing the General Fund gap, which are all included in the FY15 Proposed Budget. The eight month process was deliberative, transparent and thorough and it contributed to a reasonable and responsible budget strategy for FY15.**

The underpinnings of municipal budgeting have fundamentally changed as a result of the recession. Agencies that recognize this will thrive in the years ahead; **those who don't will struggle.** We should not expect to recover the nearly \$30 million in General Fund gaps that we have closed during the past six years. **I don't believe the economy will support such a recovery, nor is it good financial stewardship to budget as if it will.**

Budget Committee members have recognized this and, together with City staff, have consistently made difficult decisions to reshape our financial future. The results are noteworthy. **Leading into the recession, the City's average annual growth in revenues was 4.2% while expenses increased at an average annual rate of 6.2%** (See figures A and B). This trend was unsustainable for the long term, although the disparity was masked in the short term by a relatively healthy economy. In contrast, coming out of the recession, our forecasted average annual growth in revenues is 3.1% while expenses are projected at 2.6%, in effect reversing the previous structural imbalance. This has come about primarily by resisting the temptation to routinely use one-time monies to fund ongoing expenses. Also, the number of employees per capita is at the lowest level in 30 years. If we had not reduced ongoing General Fund expenses by nearly \$30 million we would be coming out of the recession in significantly worse financial shape than six years ago.



We have consciously and strategically used reserves to soften the impacts of the recession, allowing us to absorb planned and unplanned expenses (i.e., expired library operating levy and PERS increases). Reserves have also given us time to affect lasting course correction. By prudently managing revenues, expenses and reserves we have positioned ourselves to realize stable budgets through the six year General Fund forecast period, assuming that we replace the one-time funding of the Sheldon Branch Library and Human Services Commission payment with ongoing revenue.

While we are cautiously optimistic about our budget future, we must remain vigilant. The certainty of PERS reform savings remains with the courts, and retirement costs will increase in FY16 and FY18. Health care reform is untested, and the need for social services continues to grow unchecked. The economic recovery is fragile and median family incomes remain stubbornly entrenched, although local economic and social infrastructures are developing and offer hope for relief. As the economy recovers and our conscious and urgent efforts to expand the property tax base take hold, we will increasingly turn our attention to funding deferred maintenance of City parks and buildings, rebuilding pools and community centers, extending the life of roads and pathways, protecting open space and waterways, increasing human services, expanding public safety capacity, and replenishing our reserves. This effort will take many years to complete.

As a team, we at the City embrace the possibilities that are empowered by the new economy and energized by a refreshed community spirit. We are fit and ready to finish and even excel at the 10,000 meter run, and beyond.

I am grateful to the Budget Committee for your hard work this year, and your ongoing commitment to the community and support of the City. Together we are making a difference.

Sincerely,

A handwritten signature in black ink, appearing to read "Jon R. Ruiz", with a long horizontal flourish extending to the right.

Jon R. Ruiz

City Manager

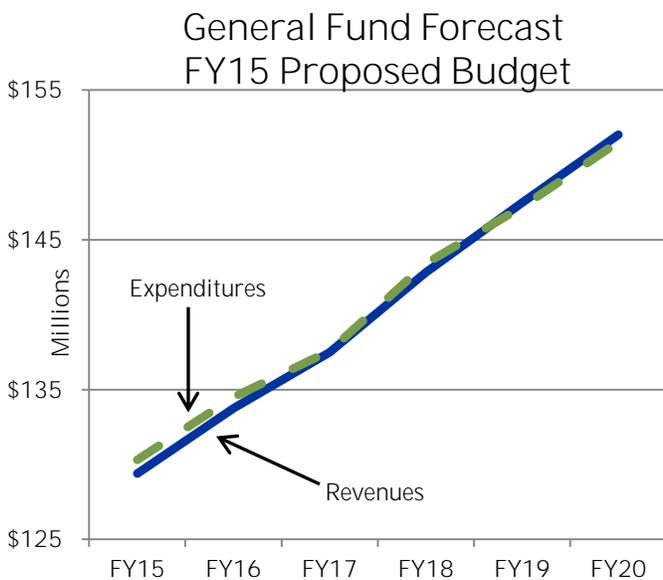
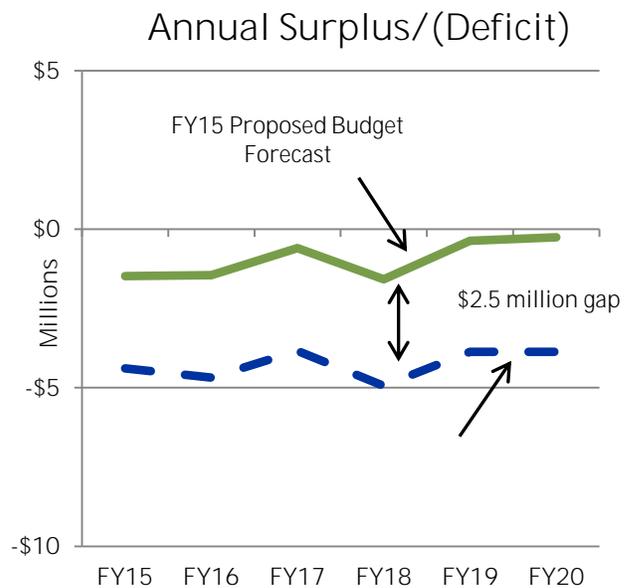


General Fund (main subfund) Six-Year Financial Forecast FY15 to FY20

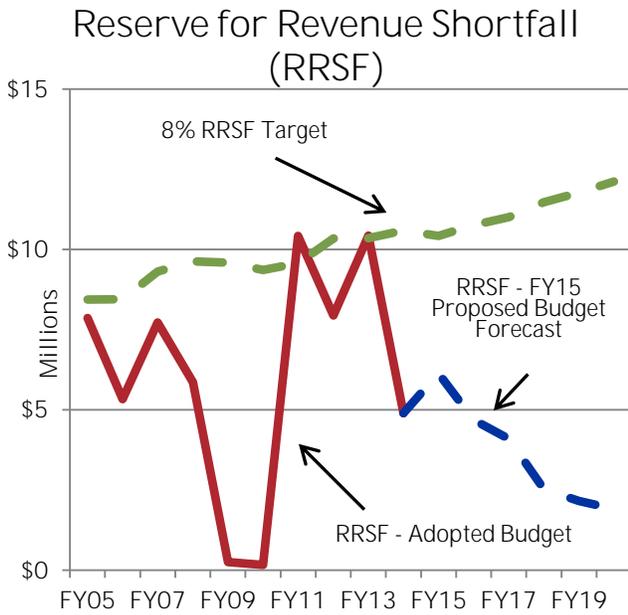
The General Fund Forecast is a tool used to make a projection about how much the City will spend and receive over the next six years and assist policy makers with developing strategies to meet future challenges. Many factors affect the forecast and while assumptions are made using the most current information available, the one constant is that things will change in the future. The current forecast is a snapshot of what is known today and will be updated as new information becomes available. The forecast is used to understand the long-term impact of current decisions and to make appropriate adjustments to the budget as new information becomes known. The City also monitors changes to the forecast to see how close we are in meeting two important financial goals: are we living within our means (are revenues greater than or equal to expenditures) and do we have an adequate savings account (are we maintaining an adequate level of reserves).

The surplus or deficit indicates whether the organization is living within its means each year. If no action is taken to address the current budget gap in the General Fund, the City would not be living within its means, because the organization would be in a deficit position in each year of the forecast period. The FY15 Proposed Budget closes the gap between revenues and expenditures, leaving the General Fund in a neutral position by the end of the forecast period.

The General Fund Forecast has been updated with the most current information available and incorporates the FY15 Proposed Budget changes.



The forecast reflects the ongoing impact of \$2.5 million in FY15 budget reductions and the addition of ongoing LRAPA funding as well as the impact of one-time funding in FY15 for the Sheldon Branch Library, and Human Services Commission discretionary funding (see FY15 Budget Strategies, Attachment B, for more information). After incorporating these changes in the forecast the General Fund is in a more stable position where revenues and expenditures are more closely aligned, achieving one of our financial goals.



While the FY15 Proposed Budget provides stability in the General Fund with a structure in which revenues are greater than or equal to expenditures, the second financial goal of adequate reserve levels has not been met. The Reserve for Revenue Shortfall is in essence the savings account for the General Fund and is a key measure of the City’s fiscal health. The target level for the Reserve for Revenue Shortfall is 8% of General Fund expenditures. On average, the target level is approximately \$11 million per year over the forecast period.

The Reserve for Revenue Shortfall drops from 4.7% in FY15 to 1.3% by the end of the forecast period after incorporating FY15 Proposed Budget changes and anticipated

changes around major forecast drivers. The forecast assumes use of the Reserve for Revenue Shortfall to help offset anticipated PERS rate increases in FY16 and FY18. As we move forward, it will be important to identify one-time resources that can be used to bring the Reserve for Revenue Shortfall back up to target levels, so that the organization will have the ability to respond in a thoughtful way to unanticipated future events. See Budget Summary section, “General Fund Reserves” for more information.

Forecast Variables

Assessed Value – FY14 assessed value of property grew by 2.2%, which remains below historic levels. The FY15 assessed value growth rate is projected to be 2.3% with the growth rate increasing to 3.8% by the end of the forecast period.

Property Tax Collection Rate – The projected property tax collection rate is estimated at 94.3% for FY14, and remains at that level through the forecast period. The actual collection rates for FY12 and FY13 were 94.6% and 94.3%, respectively. These collection rates are applied against the gross taxes levied by the Lane County Assessor and they incorporate the 3% early payment discount available to taxpayers for making full payment of taxes in November.

Property Tax Revenue – Total property tax revenue, including current and delinquent taxes, is projected at \$84 million in FY14, \$85.9 million in FY15 and \$102.4 million by FY20, after taking into account the assessed value changes and property tax collection rates explained above.

EWEB Contributions-in-lieu-of-taxes (CILT) – Revenue from EWEB is projected by EWEB staff at \$12.3 million in FY14 and continues to build to \$14 million annually by the end of the forecast. These estimates incorporate future anticipated rate increases in the out years of the forecast and the proposed CILT methodology change.

Licenses and Permits – Right-of-way use fees from Century Link, Northwest Natural Gas, Comcast and other providers are included at \$5.9 million in FY14, increasing to \$6.8 million annually by FY20.

Interest Earnings – Portfolio interest earnings are projected at 0.4% in FY14, 0.3% in FY15 and slowly increasing in the out years of the forecast to 1.4% by FY20.

State Shared Revenues – This revenue is projected to increase from \$4.1 million to \$5 million over the forecast period.

Inflation Rates – Inflation rates beginning in FY16 are pegged at the inflation percentages used by the State Office of Economic Analysis in their February 2014 forecast. The FY15 rate is 1.6%. In FY16 and FY17 the rate is 1.8%, increasing to a high of 2% in FY18. The FY20 forecasted inflation rate is 1.9%.

Cost of Living Adjustments – If a labor contract is in place, the forecast includes the COLA per the contract. If no contract is in place for a particular year, the forecast assumes the State Office of Economic Analysis inflation projections from their February 2014 forecast.

Materials and Services – The FY15 rate is 1.6%, and increases beginning in FY16 are tied to the inflation percentages used by the State Office of Economic Analysis in their February 2014 forecast.

Health Benefits – The forecast includes a health benefits inflation rate of 7.3% in FY15. Based on **preliminary projections from the City's** actuary, the cost of health benefits are expected to be 7% in FY15 with the growth rate dropping to 6.5% in FY17 and 6% in FY18 through FY20.

Retirement Costs – The forecast includes a PERS Tier 1/2 rate increase of 3.42% of payroll in FY16 and 2.0% in FY18 based on the actuarial valuation from calendar year 2012 data and subsequent anecdotal PERS actuary information. An OPSRP General Service rate increase of 0.58% of payroll is projected in FY16 and an additional 2% in FY18 and an OPSRP Police/Fire rate increase of 1.95% in FY16 and an additional 2% in FY18. There are no additional increases built in this forecast for FY20.

**GENERAL FUND SIX-YEAR FINANCIAL FORECAST (MAIN SUBFUND 011), FY15 THROUGH FY20**  
 FY15 Proposed Budget  
 April 29, 2014

**Executive Summary: Resources and Requirements**

	Actual FY12	Actual FY13	Estimated FY14	Proposed FY15	FY16	FY17	Forecast FY18	FY19	FY20
<b>Resources</b>									
Beginning Working Capital	\$ 41,443,093	\$ 38,065,592	\$ 35,415,888	\$ 29,759,738	\$ 28,844,000	\$ 28,095,000	\$ 28,015,000	\$ 27,414,000	\$ 27,684,000
Current Revenues	125,922,065	126,729,970	129,261,565	129,398,405	133,742,000	137,499,000	142,820,000	147,472,000	152,013,000
<b>Total Resources</b>	<b>167,365,158</b>	<b>164,795,562</b>	<b>164,677,453</b>	<b>159,158,143</b>	<b>162,586,000</b>	<b>165,594,000</b>	<b>170,835,000</b>	<b>174,886,000</b>	<b>179,697,000</b>
<b>Requirements</b>									
Departmental Expenditures									
Personnel	90,024,184	91,288,603	96,279,348	95,812,552	100,253,000	102,649,000	106,948,000	109,964,000	113,521,000
Materials & Services	32,516,333	30,462,227	31,419,017	29,271,986	28,921,000	29,486,000	30,019,000	30,637,000	31,269,000
Departmental Sub Total	122,540,517	121,750,830	127,698,365	125,084,538	129,174,000	132,135,000	136,967,000	140,601,000	144,790,000
Non-Departmental Expenditures	6,759,049	7,648,843	7,219,350	5,229,368	5,317,000	5,444,000	6,454,000	6,601,000	6,750,000
<b>Total Expenditures</b>	<b>129,299,566</b>	<b>129,379,674</b>	<b>134,917,715</b>	<b>130,313,906</b>	<b>134,491,000</b>	<b>137,579,000</b>	<b>143,421,000</b>	<b>147,202,000</b>	<b>151,540,000</b>
Change in UEFB	(1)	-	520,000	560,000	697,000	515,000	974,000	630,000	723,000
<b>Total Expenditures plus Change in UEFB</b>	<b>(1)</b>	<b>129,299,566</b>	<b>135,437,715</b>	<b>130,873,906</b>	<b>135,188,000</b>	<b>138,094,000</b>	<b>144,395,000</b>	<b>147,832,000</b>	<b>152,263,000</b>
<b>Annual Operating Surplus/(Deficit)</b>	<b>(2)</b>	<b>(3,377,501)</b>	<b>(2,649,704)</b>	<b>(1,475,501)</b>	<b>(1,446,000)</b>	<b>(595,000)</b>	<b>(1,575,000)</b>	<b>(360,000)</b>	<b>(250,000)</b>
<b>Ending Fund Balance</b>									
UEFB at June 30	(3)	21,260,000	21,670,000	21,710,000	22,407,000	22,922,000	23,896,000	24,526,000	25,249,000
<b>Reserve</b>									
<b>Reserve for Revenue Shortfall (RRSF)</b>	<b>(4)</b>	<b>9,734,639</b>	<b>10,597,727</b>	<b>7,089,738</b>	<b>6,134,237</b>	<b>4,688,000</b>	<b>2,518,000</b>	<b>2,158,000</b>	<b>1,908,000</b>
Other Reserves	(5)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Reserves		10,734,639	11,597,727	8,089,738	7,134,237	5,688,000	3,518,000	3,158,000	2,908,000
Mid Year Adjustments	(6)	1,376,729	(1,849,710)						
Reserve For Encumbrance For the Next Fiscal Year	(7)	2,188,759	1,556,669						
Marginal Beginning Working Capital For The Next Fiscal Year	(8)	2,505,465	2,961,202						
Total Ending Fund Balance		38,065,592	35,415,888	29,759,738	28,844,237	28,095,000	27,414,000	27,684,000	28,157,000
<b>Total Requirements</b>		<b>167,365,158</b>	<b>164,795,562</b>	<b>164,677,453</b>	<b>162,586,000</b>	<b>165,594,000</b>	<b>170,835,000</b>	<b>174,886,000</b>	<b>179,697,000</b>

**Notes:**

- (1) Increase necessary to keep Unappropriated Ending Fund Balance at Council adopted policy level of two months of operating expenditures, excluding reserves and contingency.
- (2) Annual Operating Surplus/Deficit equals Current Revenues less Total Expenditures plus Change in UEFB.
- (3) Per Council policy UEFB equals two months operating expenses (total department & non-department expenditures).
- (4) RRSF as budgeted for actual and budgeted years. Forecast assumes any annual surpluses are set aside in RRSF and used to fully or partially fund any future operating deficits.
- (5) Other Reserves includes reserves for property tax appeals.
- (6) Mid year adjustments include supplemental budget actions, experience estimates for revenues/expenditures and adjustments to BWC to enact the adopted budget
- (7) Reserve for encumbrance represents a reserve for uncompleted contracts carried over to the next fiscal year.
- (8) Marginal Beginning Working Capital represents the audited difference between estimated Beginning Working Capital and actual BWC. Marginal Beginning Working Capital is appropriated by City Council on supplemental budget in December each year.

Reserve For Revenue Shortfall (RRSF) as a % of Actual or Projected Expenditures	7.5%	8.2%	5.3%	4.7%	3.5%	3.0%	1.8%	1.5%	1.3%
Reserve For Revenue Shortfall (RRSF) as a % of Expenditures per the Adopted Budget. Target is 8%	8.6%	6.2%	8.2%	8.2%	8.2%	8.2%	8.2%	8.2%	8.2%

FY15 Proposed Budget Strategies		
Proposed Ongoing Reductions	FTE	Amount
Downtown Library Reduction in Hours	4.45	\$344,000
Community Events Transfer to Cultural Services Fund	0	\$50,000
Recreation Services Fee Increase and Service Reductions	0	\$200,000
Transfer Stormwater Services to Stormwater Fund	0*	\$605,000
Central Services Travel, Memberships & Miscellaneous	0	\$95,000
Equity, Human Rights, Neighborhoods & Sustainability	3.0	\$350,000
Parks Maintenance	2.0	\$300,000
Total	9.5	\$1,944,000

Proposed One-Time Funding	FTE	Amount
Sheldon Branch Library	2.55	\$306,000
Human Services Commission Discretionary Payment	0	\$250,000
Track Town Funding	0	\$200,000
Total	2.55	\$756,000

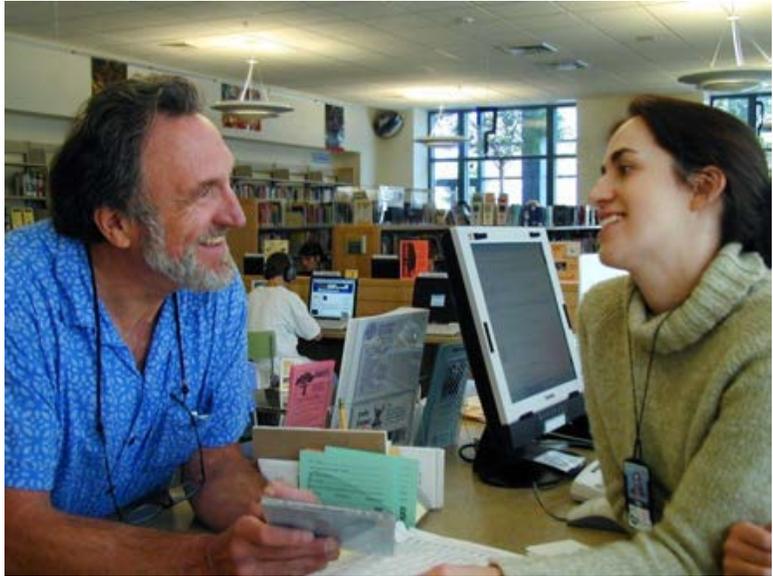
Proposed Ongoing Funding	FTE	Amount
LRAPA	0	\$30,000

*\*5.81 FTE transferred from the General Fund to the Stormwater Fund*

## Downtown Library Reduction in Hours

What is the service?

The Eugene Public Library (EPL) system provides the full range of library services to the entire Eugene community through the Downtown Library, Bethel and Sheldon Branch Libraries, and through the Library's website, or "Virtual Branch" (available 24/7). In FY13, EPL had more than 1.2 million visits to our three physical locations and an additional 1.5 million Library website visits. In other FY13 use measures, Eugene library patrons borrowed 2.8 million library items, used more than 220,000 public computer Internet sessions, and attended more than 1,500 free programs ranging from toddler story times and summer reading, to tax aid and job help, to author talks and First Friday music events. In FY14, Library Journal named EPL a "Star Library" for the fourth time, meaning EPL ranks in the top three percent of public libraries nationwide for excellence in cost-effective delivery of key services.



How does the service support City Council and community goals?

**EPL plays a vital role in achieving a number of the City Council's goals, particularly contributing to:**

- A Safe Community where all people are safe, valued, and welcome, including a greater sense of safety (especially downtown).
- Sustainable Development, including support for small and local business and providing the means for economic and social equity.
- Accessible and Thriving Culture and Recreation, accessible to all incomes and serving as an economic engine leading to greater vitality and success for the whole community.

Access to library services has a documented positive impact on social mobility and economic prosperity, supporting literacy development, information, and cultural opportunities for all ages and socio-economic levels, as well as critical access to technology.

**The community's investment into** an EPL collection that is borrowed, used, and reused is a model of environmental sustainable practice. The efficient courier distribution system via library branches reduces community use of fossil fuels.

The most effective route to increased individual economic prosperity is through education and public libraries provide the resources needed for individuals seeking to change and improve their lives. The Downtown Library is one of the drivers of economic prosperity in the downtown core, bringing more than 3,000 people downtown daily.

What is the proposed reduction to this service?

The proposed reduction to Library Services is to reduce the hours the Downtown Library is open to the public by one half-day weekly, through closing on Sunday mornings, thus retaining seven

day per week access. Under this proposal, both the Bethel Branch Library and the Sheldon Branch Library would remain at the current service level of 26 hours/week across 5 days (FY13 reduction). For a description of the Branch Library services and funding see page 22.

What are the impacts to the community from making this budget reduction?

While the proposed half-day closure of the Downtown Library eliminates several hours of access to Library collections, public computer Internet stations, and use of the public space, the new schedule would maintain seven day per week library services for Eugeneans. Even though Sundays, as a whole, are just as busy as other days at the Downtown Library, the Sunday morning hours are consistently a quieter time, with about 30% fewer people using the building than during other open hours. With seven days of service available, it is likely that most current Sunday morning users would simply adjust the time when they came to the Downtown Library. With a half-day reduction, savings come from layoff of direct service staff; under this proposal, the staffing to support centralized systems, including of the 24/7 “Virtual Branch,” would remain intact.

What are the longer-term or indirect implications from this budget reduction?

As the existing infrastructure is unaffected, the Downtown Library Sunday morning hours could be easily reinstated when there is sufficient funding for rehiring staff.

FY15 Budget and Full-time Equivalent (FTE) Impact

Service Category: Library

Expenditure Reductions

Personnel Services	\$335,000
Materials and Services	<u>9,000</u>
Total	<u><u>\$344,000</u></u>

FTE Reductions	4.45
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Transfer Community Events to Cultural Services Fund

What is the service?

Funds associated with this proposal fund artist fees for professional artists at community arts events and contracting with Lane County Arts Council for local arts grants.



How does the service support City Council and community goals?

Community festivals and events help people feel safe, valued, and welcomed, including a greater sense of safety and community building in all neighborhoods, especially downtown.

**Cultural Services is the City’s cornerstone to engage the region in arts and culture activities.** Activities are offered from world-class entertainers to free outreach programs.

Cultural Services programs and services are core to arts and culture being a leading economic engine in Eugene, leading to greater vitality and success for the whole community.

The Triple Bottom Line is a core operating strategy within all Cultural Services programs and services. Social equity and economic prosperity strategies create accessibility to services and are balanced by revenue generating programs that increase the financial sustainability of the services.

What is the proposed reduction to this service?

Transfer \$50,000 budgeted in the General Fund to fund part of the Lane Arts Council local arts grants as well as artist fees for community events to the Cultural Services subfund.

What are the impacts to the community from making this budget reduction?

This proposal does not result in any immediate reductions of services to the community. It transfers funding for programs from the General Fund to the Cultural Services subfund only.

What are the longer-term or indirect implications from this budget reduction?

The Cultural Services subfund (CSSF) could be impacted negatively as more programs and services are transferred from the General Fund. While this proposal does not result in immediate reductions, the long-term health of the CSSF will continue to be monitored with the result being potential future service impacts if increased revenue is not achieved.

FY15 Budget and Full-time Equivalent (FTE) Impact  
Service Category: Cultural Services

Expenditure Reductions

Personnel Services	\$0
Materials and Services	50,000
Total	<u>\$50,000</u>

FTE Reductions 0

## Recreation Services Fee Increase and Service Reductions

What is the service?

Recreation Services average around 700,000 annual visits to programs offered by five budget service areas: Adaptive Recreation, Aquatics, Athletics, Adults 50+, and Youth and Family Services. Recreation programs have a direct impact on individual health, personal growth, and contribute extensively to the quality of life in our community.

How does the service support City Council and community goals?

Recreation programs contribute to community safety by providing youth prevention and intervention programs that have a direct effect on decreasing criminal activities. After school and summer youth programs provide a safe place for youth to be when their parents are working. Youth development programs exist throughout all recreation services, building individual youth assets such as leadership training and job development skills.

Recreation programs represent quality of life opportunities that are accessible to all age groups regardless of their physical ability, which are affordable, and are culturally welcoming. These services promote a healthy and vibrant community.

In providing a diversity of recreation experiences, Recreation Services collaborates with hundreds of partners in the Eugene community. Building partnerships with other local community organizations that share a similar mission stretches precious resources and effectively serves the community in a variety of ways.

The Triple Bottom Line is a core operating strategy within Recreation Services. Social equity strategies create accessibility to services and are balanced by revenue generating programs that increase the financial sustainability of the services. Environmental operating strategies are strongly tied with City-wide initiatives and are enhanced by the environmental education that is shared with adult patrons, and taught to youth participants as they become the future stewards of our natural resources.

What is the proposed reduction to this service?

There are two parts to this package:

- Recreation program fees and capacity of revenue generating programs will be increased to add General Fund revenue of \$150,000.
- The Recreation Services scholarship budget for low-income participants will be reduced by \$50,000.

What are the impacts to the community from making this budget reduction?

To reach an additional \$150,000 in revenue, Recreation Services will evaluate all program offerings and fees. Revenue will be raised by fee increases where they are appropriate relative to the market value of the service and increasing class/program capacity. Fees associated with programs specifically designed to be low-cost to increase access are not slated for increases.



Increasing revenue helps support the economic sustainability of Recreation Services and assists with stabilizing the amount of program subsidy provided by the General Fund. There is a risk that fees that are too high within the comparable market will reduce accessibility and registrations.

The \$50,000 reduction in recreation scholarships will essentially cut the fund in half to \$52,000. Scholarship reductions will reduce the number of individuals whose access to services is made possible with this subsidy.

To attempt to minimize this impact, the Recreation Division will pursue a campaign to increase the recreation scholarship fund via private donations and sponsorships. Additionally, the Recreation Division will partner with the Eugene Parks Foundation and utilize their increasing role as supporters of recreation services to attempt to increase scholarship availability. The Recreation Division will continue to closely monitor its actual and projected expenses and redirect unspent funds in its operating budget to the scholarship fund to minimize the impact on those depending on the scholarship fund for access to programs.

What are the longer-term or indirect implications from this budget reduction?  
 Recreation programs exist in a voluntary marketplace where consumers have a choice to **participate and are sensitive to prices changes and the variety of programs offered.** Recreation’s current service delivery model is based on balancing accessibility and financial sustainability. When the balance is tipped too far in one direction, service delivery goals can be impacted.

The long-term impact of the reduction of the scholarship fund will be determined by the success of maintaining the scholarship fund via sponsorships, donations and redirecting unspent funds to the scholarship fund.

None of these proposals reduce the hundreds of existing free and low-cost Recreation programs, such as Summer Fun For All, Family Fun Nights, drop-in activities, and special events, like the We Are Bethel community celebration, that are intentionally dedicated to provide accessibility services to the whole community.

FY15 Budget and Full-time Equivalent (FTE) Impact

Service Category: Adaptive Recreation, Aquatics, Athletics, Senior Recreation, and Youth and Family Recreation Services

Revenue Increase

Fee Increases	\$150,000
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Expenditure Reductions

Personnel Services	0
Materials and Services / Sponsorship Fund	<u>50,000</u>
Total	<u><u>\$200,000</u></u>

FTE Reductions	0
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## Transfer Stormwater Services to Stormwater Fund

What is the service?

Transfer approximately \$605,000 of stormwater services provided by the Public Works Department from the General Fund to the Stormwater Fund. The Parks and Open Space Division manage several thousand acres of developed parks and natural areas. These lands comprise the City's **green infrastructure**, which plays an important and direct role in the function of the City's **stormwater system**.



The green infrastructure maintained by the Parks and Open Space Division contributes to a healthy watershed and to the City's **stormwater program** by: (a) reducing stormwater runoff by capturing precipitation and allowing infiltration of water into the soil, (b) providing flood storage capacity, (c) improving water quality through preventing erosion and removing pollutants before stormwater reaches creeks and rivers, (d) providing other natural resource benefits such as protection of headwater streams and wildlife habitat, and (e) reducing the need to construct expensive hard or mechanical infrastructure to meet stormwater program goals. With this package, \$605,000 of existing services (that are currently paid by the General Fund) that contribute to City's **stormwater** program would be transferred to the Stormwater Fund. These services include tree maintenance within parks, management of natural areas, leaf removal from turf and landscape beds, and other vegetation maintenance.

How does the service support City Council and community goals?

Assuming this proposal provides the foundation for preserving green infrastructure and parks and open space services over time, it promotes the Council goal of preserving accessible and thriving culture and recreation.

The stormwater user fee represents a stable revenue stream, which contributes to the goal of fair, stable and adequate financial resources.

The City's **stormwater program and green infrastructure benefits all residents regardless of age, gender, race, or socio-economic situation.**

Natural areas and open spaces provide a habitat for many birds and other wildlife, and the trees and shrubs reduce pollutants in the air and shade the site, reducing local air temperatures. These areas contribute to ecosystem services such as stormwater treatment, shading, air quality improvement, and wildlife habitat.

Economic prosperity is promoted through a functioning green infrastructure system that all consumers, residents and businesses can rely on.

What is the proposed reduction to this service?

This transfer would reduce the amount the General Fund contributes for stormwater services by approximately \$605,000. This proposal transfers existing services to the Stormwater Fund to continue funding tree maintenance within parks, management of natural areas, and other vegetation maintenance.

What are the impacts to the community from making this budget reduction?

**Aligning the funding for maintenance and management of the City’s green infrastructure that benefits the City’s stormwater program** acknowledges the direct correlation of the value of those services to the stormwater system. This approach also reduces the amount of General Fund expenses for stormwater services and will help alleviate the General Fund’s gap between revenue and expenditures.

What are the longer-term or indirect implications from this budget reduction?

With these additional costs in the Stormwater Fund, there is likely to be competing priorities for the same funding source in the future. The Stormwater Fund relies on revenues from user fees. Increasing expenditures directed to this fund may result in a marginal increase in user fees in the future.

FY15 Budget and Full-time Equivalent (FTE) Impact  
 Service Category: Stormwater Services

Expenditure Transfer

Personnel Services	\$461,400
Materials and Services	143,600
Total	<u><u>\$605,000</u></u>

FTE Reductions	0
FTE Transferred	5.81

Central Services Travel, Memberships and Miscellaneous

What is the service?

The Central Services Department **consists of the City Manager’s Office, City Prosecutor, Finance, Facilities, Municipal Court, Information Services, Human Resources and Risk Services.** These divisions provide community services, support the Mayor and City Council, and perform central business functions for the entire organization.



How does the service support City Council and community goals?

Central Services supports all Council goals through assistance to each department as they carry out work in support of Council directives and policies. Centralized support is cost-effective, coordinates the service within the organization, ensures consistent compliance with legal and professional standards, sets uniform policies and practices, and avoids duplication of effort.

What is the proposed reduction to these services?

The FY15 Proposed Budget reduces travel and membership resources across the department.

What are the impacts to the community from making this budget reduction?

With less resources for travel and memberships, the ability for staff to attend trainings, participate in professional groups, and contribute to local and regional efforts will be reduced.

What are the longer-term or indirect implications from this budget reduction?

As centralized resources for the organization are reduced, the organization has less overall capacity to address Council directives, community needs, and perform centralized business functions for the organization.

FY15 Budget and Full-time Equivalent (FTE) Impact

Service Category: Central Business Functions

Expenditure Reductions

Personnel Services	\$0
Materials and Services	95,000
	<hr/>
Total	\$95,000
	<hr/>

FTE Reductions 0

## Equity, Human Rights, Neighborhoods and Sustainability

What is the service?

The Equity and Human Rights, Neighborhoods and Sustainability programs support elected officials, the City Manager and City leadership, colleagues, and the community to provide integrated and comprehensive strategic planning and leadership in the areas of equity, human rights, neighborhood empowerment, and sustainability. These services lead the implementation of decision making frameworks that consider environmental, human rights and economic impacts of City programs and policies and support public involvement through neighborhood associations, Human Rights and Sustainability commissions.



Equity and Human Rights staff oversee organizational responsibilities for the Federal Americans with Disabilities Act (ADA) and City response to hate and bias activity, tracks community human rights complaints and responds through education and outreach, resource and referral, and ombudsmen and resolution services.

Neighborhood Services provides policy guidance, training, funding and organizing support to neighborhood associations and serves a communication and coordination role by informing residents about City initiatives, programs and services that affect them directly and facilitating collaboration between residents and City staff and departments. Technical assistance is also available to conduct broad-based needs assessment and develop strategic plans for effective neighborhood-based problem solving.

Sustainability staff coordinates implementation of the Community Climate and Energy Action Plan, Internal Climate Action Plan and other regional initiatives around climate planning and adaptation. Through collaboration, staff also furthers sustainable purchasing, waste prevention and recycling, transportation options, “green” economic development, energy planning and efficiency, and resiliency around providing and accessing food.

How does the service support City Council and community goals?

These services primarily support the Council goals related to Sustainable Development, Safe Community and Effective, Accountable Municipal Government. This is achieved by providing tools and resources that support decision-making that weighs economic, social equity and environmental (Triple Bottom Line) effects, foster a community where all people are safe, valued and welcome and promotes transparent and interactive communication and public engagement that involves the community broadly.

What is the proposed reduction to these services?

The proposal reduces the Equity, Human Rights and Neighborhoods program budget by \$350,000 by eliminating three full-time equivalents and reducing the materials and supplies budget.

What are the impacts to the community from making this budget reduction?

**Reductions will result in reduced capacity in the City Manager’s Office and elimination of some services provided by the programs.** The program areas of Equity and Human Rights and Neighborhoods will be consolidated, resulting in less capacity to address community and

organizational needs. This program area has been operating with vacant positions for over a year.

- **All functions of the City Manager’s Office will have reduced capacity for special projects.**
- Reduced staffing levels for Equity and Human Rights will result in less capacity for focused outreach with diverse communities. Available staff will support Council, Boards and Commissions, required services, and direct community services such as hate and bias reporting which will be provided at a reduced level.
- Centralized capacity to provide equity and diversity leadership for the organization will be reduced by approximately 50%. Individual departments will coordinate such efforts through existing program staff.
- Reduced capacity to track neighborhood association activities, active status and compliance with Council established goals.
- Neighborhood leadership teams will have greater responsibility in planning and coordinating neighborhood related meetings and events due to reduced staff capacity.
- Funding for neighborhood associations’ public information and outreach activities will be reduced by approximately 35% eliminating edit, print and mail services provided by City. Neighborhood associations will have the option of using City-allocated resources to develop and mail newsletters without staff assistance.
- Strategic Neighborhood Assessment and Planning (SNAP) program will be eliminated. The program provides technical assistance and funding to neighborhood and community groups for assessing needs, setting goals and creating work plans to increase capacity in general and around specific neighborhood needs or issues.

What are the longer-term or indirect implications from this budget reduction?

These services champion both the Triple Bottom Line (TBL) and Human Rights Frameworks, which address economic, environmental and social equity impacts. Impacts include reductions in the leadership, tools and training that build capacity and best practices in applying the TBL and Human Rights frameworks in the community and City organization. City staff will have fewer centralized resources to ensure inclusion, justice and equity in City programming and services as well as less resource to foster neighborhood level engagement and problem solving.

The change in centralized resources for neighborhoods might impact the effectiveness of neighborhood associations by limiting outreach, communication, and recruitment. In the future this could mean that fewer Eugene residents are engaged in their neighborhoods or public processes.

FY15 Budget and Full-time Equivalent (FTE) Impact

Service Category: Equity, Human Rights, Neighborhoods and Sustainability Programs

Expenditure Reductions

Personnel Services	\$281,000
Materials and Supplies	69,000
	<hr/>
Total	<u>\$350,000</u>

FTE Reductions 3.0

## Park Maintenance

What is the service?

The Parks and Open Space Division maintains over 400 acres of developed parks. Neighborhood and community parks include gardens, sports fields, **children's play areas, picnic shelters, walking and biking trails and restrooms.** Maintaining these parks includes activities such as restroom cleaning, vegetation maintenance, turf irrigation and mowing, playground inspections and repair, repairing other amenities such as picnic tables and benches, and repairing walking paths.



Well-maintained parks provide safe and inviting play areas for children, gathering places for families and neighborhoods, habitat for birds, butterflies and other wildlife of interest to park users, and overall a generally attractive and welcoming place for visitors, neighbors and people attending events in parks.

How does the service support City Council and community goals?

Parks maintenance supports the goal of Safe Community. Well-maintained lush landscapes and healthy turf areas encourage positive park uses and discourage illicit activities. Park users are reassured an area is safe when it is well-maintained, positive activities are occurring, and there are uniformed City staff working in the park. Some neighborhood parks provide safe and clean public restrooms for community members who do not have access to other restrooms, thereby reducing unsafe and unsanitary conditions in City park lands. Healthy complex landscapes and vigorous turf provide habitat for animals, significantly reduce erosion, and function as effective stormwater filters that promote environmental health.

Well-maintained parks provide all community members with access to places for outdoor recreation including large community events and other cultural activities that contribute to the goal of Accessible and Thriving Culture and Recreation. Healthy parks provide access to safe and clean places for outdoor recreation for all members of the community, regardless of their economic status, mobility, and age, and support social equity. Neighborhood park restrooms are essential for visitors, event attendees, and others **who don't have access to other restrooms.**

Economic prosperity is promoted through aesthetically pleasing and diversely landscaped parks **that support the City's image as a "Great City for the Arts and Outdoors"** and welcome and encourage large community-wide events, such as Art in the Vineyard, Obon Festival and the annual Pride event. Numerous parks are viable sites for special cultural and recreation events that draw community members and visitors from outside the neighborhood.

What is the proposed reduction to this service?

The proposed reduction has the potential to impact park maintenance in the areas of restroom cleaning, vegetation maintenance, turf irrigation and mowing, other amenity repairs, and walking path repairs. Reducing park maintenance could result in less irrigated turf and system services in neighborhood parks. This change would result in lower water bills and a reduction of park maintenance staff.

What are the impacts to the community from making this budget reduction?

Of the potential reductions to parks maintenance, reduced irrigation and system services in neighborhood parks would result in having brown areas during the summer. Parks would look less lush and green during the summer months. It would also likely lead to increasing populations of weeds, which tend to thrive in turf when grass gets stressed. In addition, the ground would be harder in the summer, as dry soil and dry grass is harder than moist soil and lush grass.

What are the longer-term or indirect implications from this budget reduction?

Potential reductions will affect over 400 acres of developed parks that Parks and Open Space maintains. The overall impact of these reductions would leave neighborhood parks with less lush turf, including brown turf with hard soil surfaces during the dry, summer months. This could contribute to some damage of infrastructure, including pipes and sidewalks.

This change in service level could negatively impact the following City functions and outside stakeholders: 1) City of Eugene Recreation programs, including Fun for All, would have turf conditions less suitable for play; 2) park neighbors would have park conditions less suitable for typical park uses, including picnics and unstructured play; 3) adjacent property owners would have less pleasing views from their homes; and 4) park visitors, the unhoused, and others.

FY15 Budget and Full-time Equivalent (FTE) Impact

Service Category: Parks and Open Space

Expenditure Reductions

Personnel Services	\$160,645
Materials and Services	139,355
	<hr/>
Total	<u>\$300,000</u>

FTE Reductions 2.0

## Branch Library at Sheldon – One-Time Funding

What is the service?

Sheldon Branch Library opened in north Eugene in 2000. Since the reduction in FY13, library services are available at Sheldon five days per week, with 26 open hours concentrated during after school and weekend time. The Branch provides easy access to the Eugene Public **Library's entire collection**. Sheldon Branch has unlimited free wireless and eight public computers with Internet access, specialized resources, and e-media. The branch location was chosen to provide convenient access for students and older citizens, two groups with limited transportation options. Weekly, children participate in storytimes; additional programming is offered whenever schools are not in session, to increase literacy skills and address the summer reading gap.



How does the service support City Council and community goals?

The City of Eugene provides branch library services to give all Eugene residents equal access to resources and information. Libraries offer the tools needed for the early literacy and lifelong learning critical to our social and economic well-being as an educated, prosperous community. These services support core community goals, such as livable, safe neighborhoods, a strong, sustainable and vibrant economy, and by providing every person an opportunity to achieve financial security. Branch libraries are accessible free of charge to all income levels and provide a safe, welcoming community gathering space.

Sheldon Branch Library supports social equity by providing access to the complete spectrum of library services to kids, families, and our older citizens. Economic prosperity and financial security for north Eugene residents are supported by library resources for job seekers and local businesses. Branch services provide environmentally responsible access to the entire Library **system's resources through efficient courier delivery and online digital services**.

What is the proposed reduction to this service?

In response to community concerns, allocation of one time funds will prevent closure of the Sheldon Branch Library for FY15, allowing time for exploration of a Local Option Levy or another source of additional revenue.

Without the one-time funds, closure of the Sheldon Branch Library would significantly reduce access to library services in the Sheldon neighborhood. Closure of a full-service branch particularly affects those with limited transportation options (kids and seniors) and those who use the building as a safe community gathering place or who need access to the Internet (particularly kids after school), and those who currently use the Sheldon Branch Library on evenings and weekends (particularly working parents). Providing fewer early literacy services, **such as children's storytimes and summer reading programs will negatively impact young people** in the Sheldon neighborhood; research shows that reading at grade level by third grade is the single best predictor of success in education, and that the one thing that correlates most highly with reading skill development is providing kids with access to books.

What are the longer-term or indirect implications from this budget reduction?  
 If sustainable funding is not found for Sheldon Branch Library service, the Branch could be closed in FY16.

FY15 Budget and Full-time Equivalent (FTE) Impact  
 Service Category: Sheldon Branch Library

One-Time Funding

Personal Services	\$193,900
Materials & Services	112,100
Total	<u>\$306,000</u>

FTE Reductions 2.5

Human Services Commission Discretionary Payment – One-time Funding

What is the service?

The City of Eugene partners with Lane County and the City of Springfield to collaboratively fund social services through the Human Services Commission (HSC). This funding supports vital public services provided by local, non-profit agencies such as supportive housing, food security, crisis care and healthcare services for low-income and homeless community members.



How does the service support City Council and community goals?

This service supports Council goal of Safe Community and Sustainable Development by providing services that **meet people’s basic needs, keep our community safe, and help maintain our community’s quality of life.** The partnerships with local non-profit agencies also support the goal of Effective, Accountable Municipal Government.

What is the proposed reduction to this service?

The reduction proposed for FY15 would have resulted in General Fund savings of \$250,000. There are no City FTE impacts associated with this reduction. In FY14, the HSC adopted budget was \$1,035,000, this included \$175k of one-time funding. After this reduction, the HSC discretionary payment would have been \$610,000. The one-time funding in FY15 will result in \$860,000 of HSC Discretionary payments.

What are the impacts to the community from making this budget reduction?

The HSC has communicated there would be substantial reductions for family homelessness services, early childhood prevention services, Senior Meals on Wheels and Latino access services. Higher priority services would otherwise be impacted such as access centers, community service centers and shelters for victims of domestic violence, homeless youth, homeless prevention and rapid rehousing programs for at-risk low-income and homeless singles and families and food bank and meal site services.

What are the longer-term or indirect implications from this budget reduction?

Reduction of funding for these services negatively affects the long-term viability of these programs, resulting in significant service cuts or complete termination of the affected programs at a time when need for these services is increasing.

FY15 Budget and Full-time Equivalent (FTE) Impact

Service Category: Human Services

One-Time Funding

Personal Services	\$0
Materials & Services	250,000
Total	\$250,000

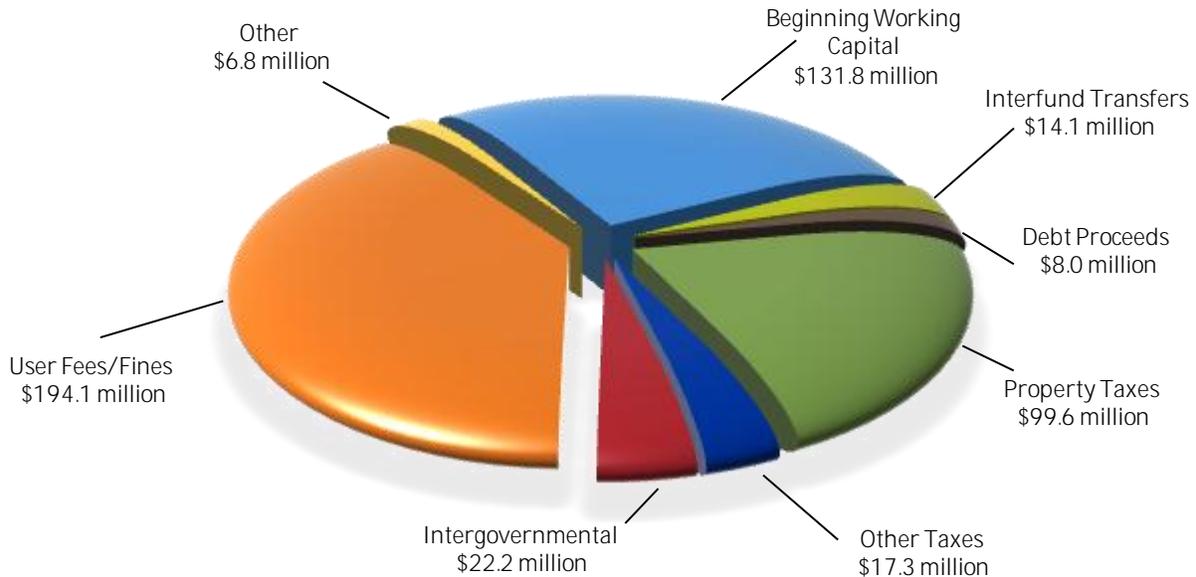
FTE Reductions 0

# Budget Summary

## All Funds Summary

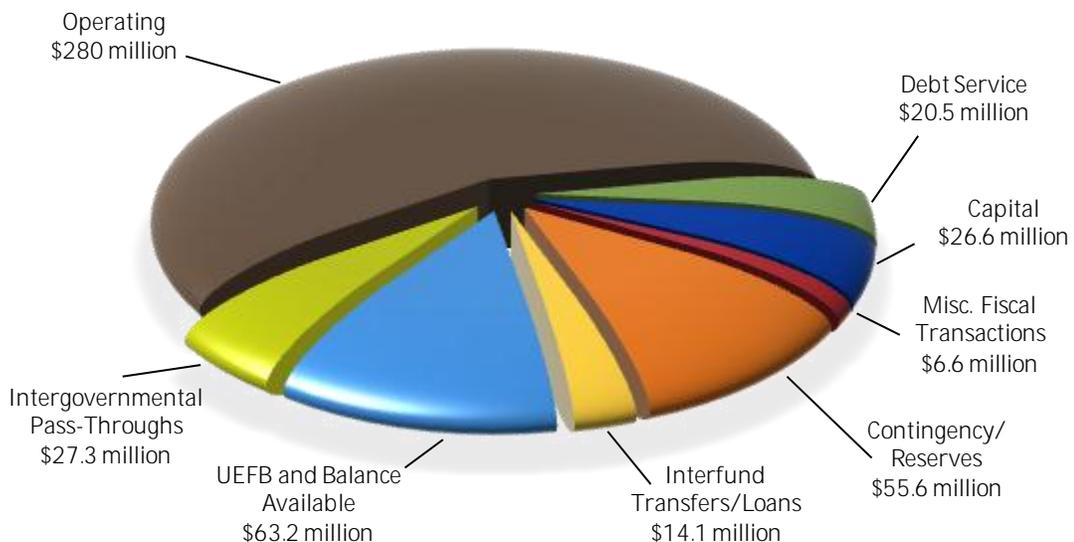
The total FY15 Proposed Budget for the City of Eugene is \$493.9 million, a 6.8% decrease from the FY14 Adopted Budget.

### Total Resources — \$493.9 Million



The budget is balanced, meaning that resources equal requirements. User fees and fines provide 54% of the operating revenues in the FY15 Proposed Budget, followed by property tax receipts which provide 28% of operating revenues. The largest budget requirement is for the operating budget, at \$280 million.

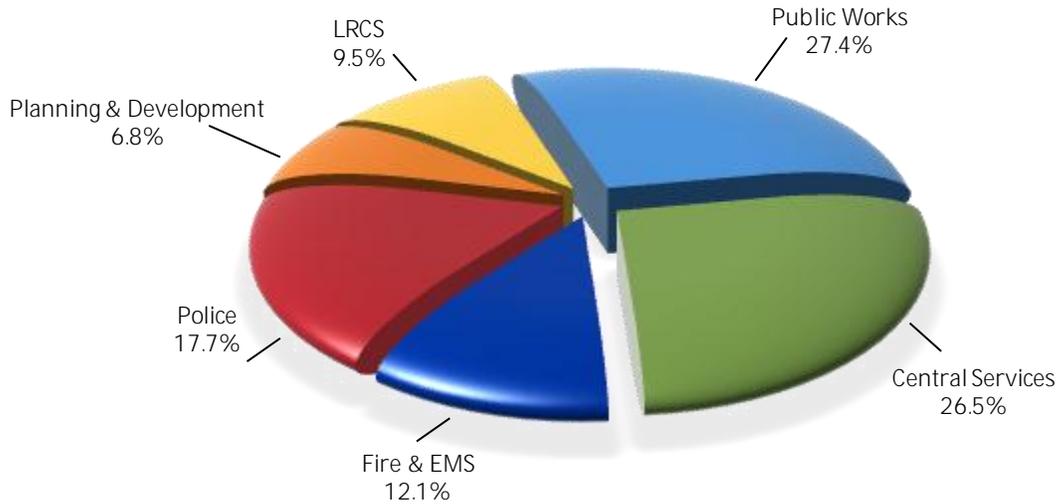
### Total Requirements — \$493.9 Million



# Budget Summary

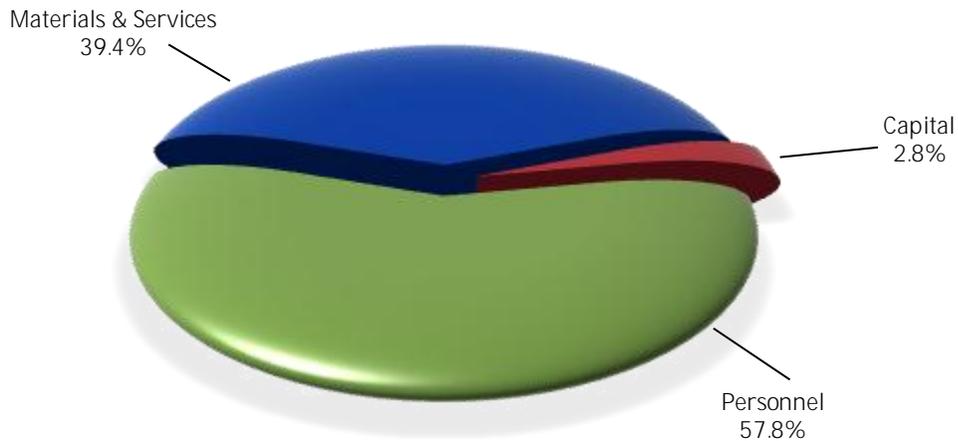
The FY15 Proposed Operating Budget totals \$280 million, with Public Works comprising the largest share at, 27%:

FY15 Proposed Operating Budget by Department — \$280 Million All Funds



The operating budget has three components: Personnel Services, Materials and Services, and Capital Outlay. Personnel Services is the largest share, at 58%.

FY15 Proposed Operating Budget — \$280 Million All Funds



# Budget Summary

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Personnel Services expenses, which are comprised primarily of wages and fringe benefits, account for 57.7% of operating expenses in the total City budget and 75.6% in the General Fund operating budget. Because personnel costs represent such a large percentage of the City's **operating** costs, management has been actively working to achieve permanent personnel cost savings over the last several fiscal years. These savings are essential to achieving long-term financial stability in all funds.

Budgeted wages are determined by contracts for represented employees and by the Executive Management Team for non-represented employees. Represented employees are budgeted to receive wage increases pursuant to their specific bargaining agreements. At the time of the FY15 Proposed Budget publication, all bargaining units, with the exception of the Eugene Police Employee Association (EPEA), have contracts in place that cover FY15 cost of living adjustments (COLAs).

<u>Bargaining Unit</u>	<u>FY15 COLA</u>
AFSCME (American Federation of State, County, and Municipal Employees)	2.0% COLA on 7/1/14
IAFF (International Association of Fire Fighters)	2.0% COLA on 7/1/14
IATSE (International Alliance of Theatrical Stage Employees)	3.0% COLA for regular performance rates on 7/1/14

The contract with EPEA expired on June 30, 2013, and collective bargaining continues throughout the proposed budget development process. Any COLA for non-represented employees will be determined by the City Manager prior to the start of the fiscal year.

Health benefits, budgeted at \$24.2 million in FY15, are the second largest component of Personnel Services expenses after wages. The FY15 Proposed Budget for health benefits represents an increase of \$1.5 million, or 6.5%, from the FY14 Adopted Budget due to the increases in health insurance premiums.

# Budget Summary

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City employees contribute to the cost of health insurance. The following table summarizes FY15 employee contributions towards health care costs by bargaining unit:

Employee Group	FY15 Employee Share of Health Insurance Premium
AFSCME (American Federation of State, County, and Municipal Employees)	6% of health insurance premium (with an increase to 8% in FY16)
EPEA (Eugene Police Employees Association) *	5% of health insurance premium with a maximum based on a tiered rate (single, two-party and family)
IAFF (International Association of Fire Fighters)	5% of health insurance premium with a maximum based on a tiered rate (single, two-party and family)
IATSE (International Alliance of Theatrical Stage Employees)	8% of health insurance premium for the City Health Plan (PPO) and the City Managed Care Plan (POS) or 4% of the premium for the City Hybrid Plan (POS), based on a tiered rate (single, two-party and family)
Non-Represented Employees	8% of health insurance premium for the City Health Plan (PPO) and the City Managed Care Plan (POS), or 4% of the premium for the City Hybrid Plan (POS)

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\* EPEA does not have a contract that covers FY15; current contract provisions are listed for information purposes.

Retirement plan expenses, at \$22.4 million, are the third largest component of the Personnel Services costs, after wages and health care costs. The Oregon Public Employee Retirement System (PERS) expenses for Tier 1 and Tier 2 employees (those hired before August 29, 2003) continue to be the largest category, but retirement costs also include payment on the pension bonds. The state legislature determines pension system benefit levels and the PERS Board sets employer rates. Even though the City has no control over its retirement costs, recent PERS legislation (SB 822) did **provide some relief by lowering the City's FY14 retirement costs by an estimated \$2.8 million** across all funds, and \$1.7 million in the General Fund. These savings will be realized again in FY15, if the current legal challenges to this legislation do not prevail. The FY15 PERS rates are the same as in the previous fiscal year because PERS rates are adjusted every other year. For Tier 1/2 employees, the FY15 employer contribution is 14.10% of gross wages.

The Oregon Public Service Retirement Plan (OPSRP) was created by the Oregon state legislature for public employees hired on or after August 29, 2003, and is administered by the PERS Board. OPSRP is a hybrid retirement plan with two components: a Pension Program (defined benefit) and an Individual Account Program (defined contribution). Approximately 36% of the City's employees are currently in the OPSRP system. For sworn public safety employees, the FY15 OPSRP employer contribution rate is 11.99% of gross wages. For general service employees, the OPSRP employer contribution rate is 9.26% of gross wages.

## Budget Summary

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The FY15 Proposed Budget assumes no increase in the pension bond rate of 5.75%. **The City's** pension obligation bonds were issued in FY02 to pay off the estimated unfunded PERS actuarial liability at that time.

The overall FY15 decrease in retirement costs for all funds is \$2.2 million, which represents a 9.1% decrease from the FY14 Adopted Budget level. Of this amount, \$1.2 million is in the main subfund of the General Fund and the remaining \$1.0 million is in other funds. This decrease is due to continued savings from lower retirement contribution rates as defined by SB 822 as well as the **impact of the City's workforce shifting from PERS to OPSRP enrollment through either attrition and/or new hire personnel replacement**. Lastly, the FY15 Proposed Budget includes General Fund personnel reductions, which will lower retirement costs.

The inflation increase for Materials and Services for FY15 is 1.6%. This increase is based on the State of Oregon forecast for the FY15 Consumer Price Index for All Urban Consumers (CPI-U). The total departmental materials and services budget for FY15 for all funds is \$110.4 million. This is \$3.2 million or approximately 2.8% lower than the FY14 Adopted Budget, excluding carryovers from the previous year, primarily due to the decreases in several special revenue, enterprise and internal service funds. For the General Fund, materials and services increased by \$161,000 or 0.5%.

Capital Outlay is budgeted at \$7.9 million for FY15, which is approximately \$2 million or 33.6% more than the FY14 Adopted Budget. The primary reasons for this increase are expenses associated with major rehabilitation of wastewater infrastructure and fleet vehicle replacement activities. Capital Outlay is best defined as budgeted departmental expenditures for materials and supplies with a useful life of more than one year and a cost greater than \$5,000, such as specialized computer equipment.

### Capital Budget

**Preparation of the Proposed Capital Budget is guided by the City's Capital Improvement Program (CIP).** The CIP forecasts the City's capital needs over a six-year period based on various long-range plans, goals, and policies, as well as projected availability of funding from various sources. The CIP is updated every two years and is reviewed by citizens, the Budget Committee, and the City Council. The FY15 Proposed Capital Budget is based on the second year of the **FY14-FY19 CIP that was approved by the City Council on March 11, 2013.**

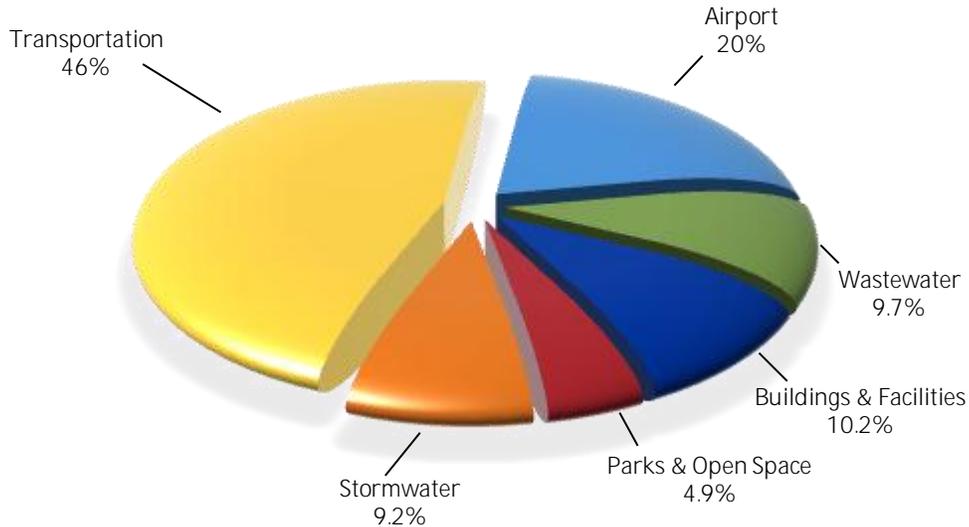
The FY15 Proposed Budget for new capital projects is \$26.6 million, a decrease of approximately \$1.7 million from the FY14 Adopted Budget, excluding prior year carryovers. Capital projects are usually budgeted in their entirety in their first year, and unspent appropriation balances are carried forward from year to year for those projects that require multiple years to complete. Capital spending can change dramatically from year to year due to the size of projects initiated, the length of time to complete the projects, and the resources available, especially those from Federal and State sources.

# Budget Summary

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Capital projects are organized into six main project categories. Transportation and Airport categories comprise two thirds of the FY15 Proposed Capital Budget:

FY15 Proposed Capital Budget — \$26.6 Million  
All Funds



The total Proposed Capital Budget by category and some of the larger FY15 capital projects are as follows:

- Airport - \$5.3 million, including \$4.2 million for the terminal building expansion, \$475,000 in various operational upgrades and improvement projects, and \$300,000 for the north terminal stairway enclosure project.
- Parks and Open Space - \$1.3 million, including \$871,000 for site renovation and rehabilitation projects.
- Public Buildings and Facilities - \$2.7 million, wholly dedicated to the preservation of existing facilities.
- Stormwater - \$2.5 million, including \$850,000 for stormwater rehabilitation activities.
- Transportation - \$12.2 million, including \$11.6 million for pavement preservation projects.
- Wastewater - \$2.6 million, including \$2.4 million for preservation and maintenance of existing capital assets.

# Budget Summary

## Impact of the Budget on Taxpayers

Permanent Tax Rate - The City of Eugene levies its permanent tax rate of \$7.0058 per \$1,000 of taxable assessed value; although the effective tax rate paid in FY15 is expected to be about \$6.90 per \$1,000 of assessed value due to the impact of the urban renewal tax increment calculation on overlapping tax rates. In addition, voters have approved other special property tax levies described below:

Debt Levies - Voters have authorized the following general obligation bonds that are repaid with property taxes:

- In November 2012, a five-year street repair bond issue in the amount of \$43 million was approved to fix 76 streets and provide funding for bicycle and pedestrian projects. FY15 is the first year taxes will be levied for this purpose.
- In November 2006, \$27.5 million was approved for parks, athletic fields, and open space preservation.
- In May 2002, \$8.7 million was approved for construction of a downtown fire station located at 13th Avenue and Willamette Street.
- In November 1998, \$25.3 million was approved for parks and open space projects.
- In September 1995, \$19 million was approved for construction of the Emergency Services Center located at 2nd Avenue and Chambers Street and other public safety projects.

The estimated tax rate to pay this debt in FY15 is \$1.12 per \$1,000 of taxable assessed value, the same as the debt tax rate for FY14.

The estimated total taxes for the City of Eugene and the Eugene Urban Renewal Agency for a typical single-family home, which include voter approved levies and the Urban Renewal Districts, are expected to increase by \$47 next year. This increase is due to projected growth in the median taxable value of a single-family home.

## Total Taxes

### City and Urban Renewal Taxes for a Typical Single-Family Home

	FY14	FY15 Estimate
City Permanent Operating Levy	\$1,224	\$1,261
City Debt Taxes	197	205
<b>Total City Taxes</b>	<b>1,421</b>	<b>1,466</b>
Urban Renewal Agency Taxes	48	50
<b>Total Taxes</b>	<b>\$1,469</b>	<b>\$1,516</b>
Median assessed taxable value of single-family home in Eugene *	\$177,522	\$182,848

\* The middle value of all single family homes, ordered from lowest to highest value. Assumed increase of 3%.

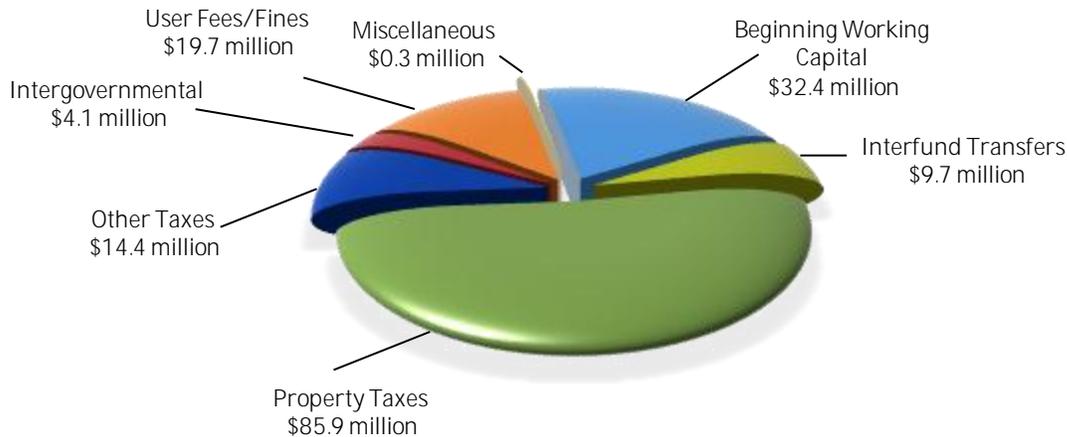
The tax bill includes the Downtown and Riverfront Urban Renewal districts. These are not added costs to taxpayers, but represent a redistribution of taxes from other overlapping districts.

# Budget Summary

## General Fund Summary

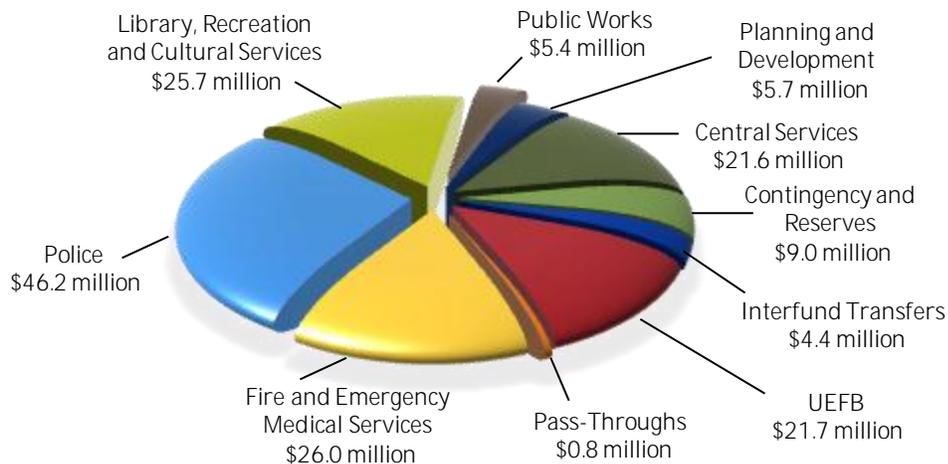
The General Fund is made up of three subfunds: the main subfund (\$159.2 million), the Cultural Services subfund (\$6.4 million), and the Equipment Replacement subfund (\$1.0 million). Property taxes continue to remain the largest revenue source in the General Fund, representing 51.6% of total resources, and 64.1% of the FY15 Proposed Budget revenue sources (excluding carryover balance):

Total General Fund Resources — \$166.5 Million  
All Subfunds



The total FY15 Proposed General Fund budget of \$166.5 million is \$1.3 million higher than the FY14 Adopted Budget, excluding the \$1.6 million reserve for encumbrances for comparison purposes. The increase is mainly in the department operating budget due to general inflation on personnel and other costs, as well as some one-time expenditure additions.

Total General Fund Requirements — \$166.5 Million  
All Subfunds



# Budget Summary

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The FY15 Proposed General Fund departmental operating budget is \$130.7 million, which is approximately \$800,000 more than the FY14 Adopted Budget. This is primarily due to normal inflationary budget increases, such as cost of living adjustments and increases in health benefit premiums. These incremental increases are partially offset by reductions in the main subfund as described in the FY15 Proposed Budget Message.

The FY15 Proposed Budget includes a reserve for revenue shortfall budgeted at \$6.1 million and a reserve for property tax appeals budgeted at \$1 million. The reserve for revenue shortfall of \$6.1 million represents approximately 4.7% of expenditures, which is below the target for this reserve of 8% of expenditures.

The services provided by the City rely heavily on employees who are firefighters, police officers, librarians, planners, and so on. As a result, personnel services costs comprise 75.6% of the FY15 proposed operating budget for the General Fund, as seen in the following chart:

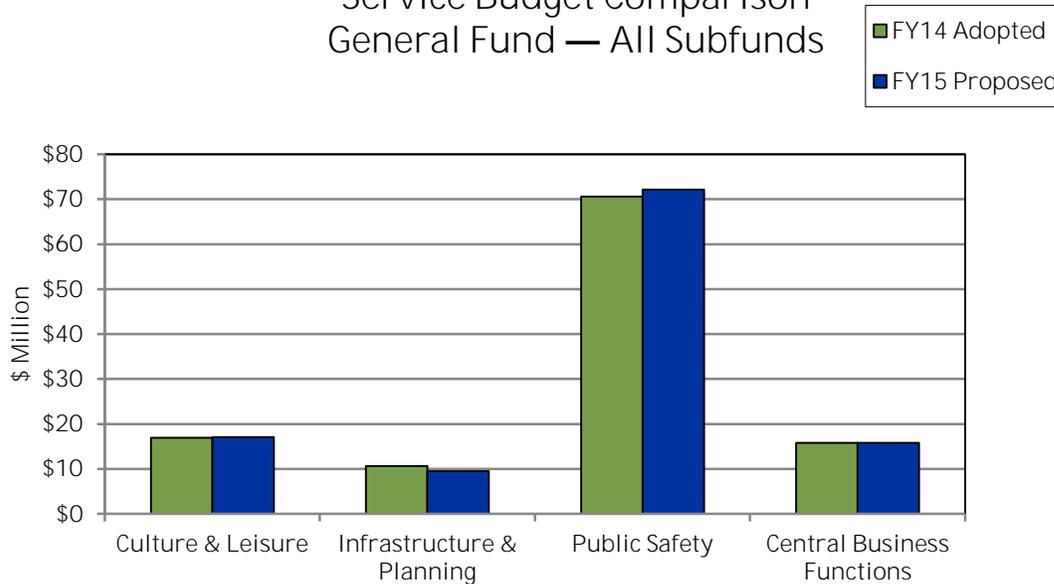
FY15 General Fund Proposed Operating Budget —  
\$130.7 Million  
All Subfunds



# Budget Summary

The largest use of General Fund dollars is for the Police Department, which accounts for \$46.2 million, followed by the Fire and Emergency Medical Services Department at \$26 million. Together, these two departments represent 55% of the total General Fund operating budget.

Service Budget Comparison  
General Fund — All Subfunds



The FY15 General Fund proposed budget represents a continued effort to create a stable and sustainable budget that provides quality public services while maintaining a prudent reserve. The 0.6% annual growth rate of the FY15 General Fund proposed budget is in direct alignment with the City's corrective budget strategy to be fiscally conservative.

Specific changes in General Fund department operating budgets include a range of service reductions, funding redistributions and inflationary adjustments. The largest change is the reduction of \$1.9 million in services, as described in the FY15 Proposed Budget Message. Service reductions are included in Central Services; Library, Recreation and Cultural Services; and Public Works. In addition to a reduction in parks maintenance expenses, the change for Public Works includes a shift of certain stormwater services to the Stormwater Fund. The change for PDD includes a reduction in lease rental expense for the Woolworth lease guarantee and an expiration of one-time funding for the Human Services Commission.

As described on page 37, with personnel services comprising 75.6% of General Fund operating expenditures, all departments will experience inflationary increases for COLAs, retirement costs and health care premiums. In addition, the budget includes one-time expenditures in Library, Recreation and Cultural Services to fund Track Town and the automated book return system in the library.

# Budget Summary

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## General Fund Operating Budget Summary by Department

Department	FY14 Adopted Budget	FY15 Proposed Budget	FY14-FY15 Change
Central Services	\$21,600,609	\$21,551,815	-0.2%
Fire and Emergency Medical Services	25,453,538	26,036,523	2.3%
Library, Recreation and Cultural Services	25,081,425	25,749,255	2.7%
Planning and Development	6,039,638	5,729,842	-5.1%
Police	45,490,101	46,194,367	1.5%
Public Works	6,238,088	5,430,730	-12.9%

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# FTE Summary

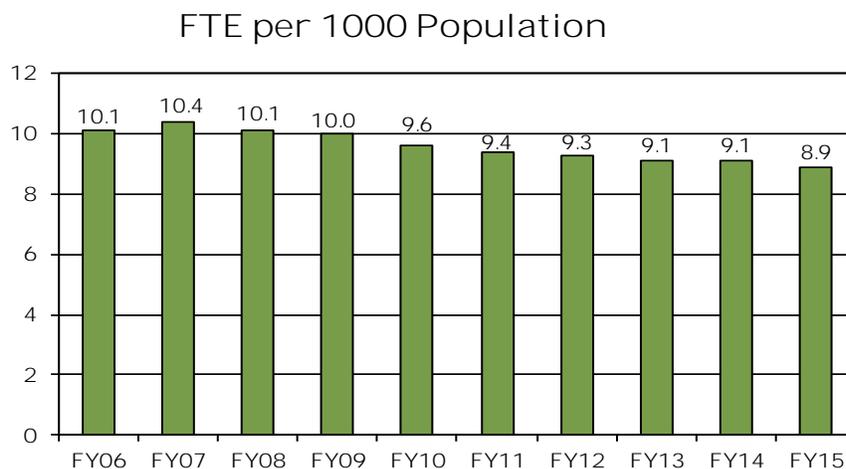
## FTE Summary

With personnel services expenditures comprising 75.6% of the General Fund operating budget, reducing the organizational footprint has been one of the main strategies for realizing ongoing savings and achieving a stable budget.

Starting in FY09, the City has made a deliberate effort to bring down its employee count. Between FY09 and FY14, the City reduced its organizational footprint by over 100 Full-Time Equivalents (FTEs) through a variety of approaches, including elimination of vacancies, voluntary severances, streamlining operations, service level reductions and changes in service delivery models. Some examples of different approaches to service delivery include contracting custodial services at the downtown public library and consolidation of the Fire and EMS services with the City of Springfield. **Even as the City's population and corresponding demand for municipal services grew by 3.5% from FY09 to FY14, the City's position count was reduced by 7.2% over this period.** The FY15 Proposed Budget also includes some reductions in FTE for civic leadership community engagement services, parks maintenance and the downtown library.

Year	Eugene		FTE per 1000		Major Staffing Changes
	Population	FTE	Population		
FY10	157,100	1,510.53	9.6		FY10 organizational footprint reductions
FY11	156,295	1,467.03	9.4		FY11 footprint reductions, Fire Svcs. Merger, and downtown safety
FY12	157,010	1,458.03	9.3		Mid-year deauthorizations
FY13	158,335	1,446.88	9.1		Library, court and parks reductions; eliminate vacant positions
FY14 Current	159,580	1,449.21	9.1		Airport Fund added 3.0 FTE mid-year
FY15 Proposed	161,221	1,440.06	8.9		Civic leadership and community engagement services, parks maintenance and downtown library reductions

Over the past 10 years, the ratio of City FTEs per 1,000 of population has declined from a high point of 10.4 in FY07 to 8.9 in the FY15 Proposed Budget. With the service area population **growing and the City's organizational footprint shrinking**, the number of City FTEs per 1,000 population is now lower than at any point in the past 30 years:



## FTE Summary

While the majority of positions eliminated over the past several years were vacant due to retirements or voluntary separations, some were filled. The Executive Management Team and Human Resources staff have been working diligently with union representatives and employees to identify other opportunities in the City organization for employees whose positions were affected by budget reductions. As a result of those efforts, a significant reduction in organizational footprint has been achieved with minimal layoffs.

**Even as the City's overall organizational footprint was being reduced, several new positions were added in areas identified as high priority by the City Council. For example, in FY11, six new positions were added in the Police Department to enhance downtown public safety and to address property crime. A new revenue-supported commercial plan reviewer position was added for FY14 in the Planning and Development Department to support the City's economic development efforts.**

The FY15 Proposed Budget (all funds) includes a total reduction of approximately 9.0 FTEs, consisting of General Fund budget reductions in civic leadership and community engagement, parks maintenance, and the downtown library. The following summary provides a breakdown of FTE changes by department over the past several years:

Department	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Current	FY15 Proposed	Change FY11-FY15
Central Services	222.17	220.17	218.67	220.00	217.50	-2.1%
Fire and Emergency Medical Services	212.00	205.00	205.00	205.00	205.00	-3.3%
Library, Recreation and Cultural Services	184.90	185.40	177.25	177.25	172.60	-6.7%
Planning and Development	97.05	97.05	97.05	97.55	97.55	0.5%
Police	330.16	330.66	327.16	327.16	327.16	-0.9%
Public Works	420.75	419.75	421.75	422.25	420.25	-0.1%
<b>TOTAL</b>	<b>1,467.03</b>	<b>1,458.03</b>	<b>1,446.88</b>	<b>1,449.21</b>	<b>1,440.06</b>	<b>-1.8%</b>

## General Fund (Main Subfund) Reserves

General Fund (Main Subfund) reserves are a way that the City plans for financial flexibility to handle unexpected events and allow the City to pay for regular operations until property taxes are received. **Maintenance of adequate reserve levels is a critical factor in the City’s “Aa1” bond rating from Moody’s Investors Service.** A high credit rating translates into lower borrowing costs on street bonds and other borrowings, saving taxpayer dollars.

For the FY15 Proposed Budget, reserves will be up slightly from FY14 Adopted Budget levels (excluding reserve for encumbrance) due to three main factors: (i) the audited actual carry-over balance from FY13 was higher than anticipated when the FY14 Adopted Budget was prepared; (ii) FY14 projected revenues are slightly higher than budgeted; and (iii) FY14 projected expenditures are less than budgeted.

FY15 Proposed Budget reserves are, however, less than targeted reserve levels.

There are three components of the FY15 Proposed Budget reserves. The first reserve is the Unappropriated Ending Fund Balance (UEFB), which equals \$21.7 million, or two months of expenditures in the FY15 Proposed Budget. This reserve enables the City to pay bills and make payroll between the start of the fiscal year in July until November when property tax revenue is received. The UEFB allows the City to operate during that time without borrowing money. By utilizing this reserve the City does not have to pay borrowing costs to provide services prior to property tax collection and is also able to earn interest on reserve balances.

The next reserve, called the Reserve for Revenue Shortfall (RRSF), is set at \$6.1 million in the FY15 Proposed Budget, or about 4.7% of expenditures. The target for this reserve is set at 8% of General Fund expenditures, so the FY15 Proposed Budget level is well below the target. The third reserve is designed to buffer the potential impacts from large property tax appeals, and it is set at \$1 million.

All together, these three reserves total about two and half months or 22% of General Fund expenditures. To put this in perspective, three months of expenditures is on the low end of what financial experts recommend as a best practice for families to keep in their emergency savings account.

Adopted Budget	FY10	FY11	FY12	FY13	FY14	FY15 Prop.
UEFB	\$20,200,000	\$20,153,224	\$21,260,000	\$21,150,000	\$21,670,000	\$21,710,000
RRSF	157,008	10,422,039	7,945,638	10,428,107	4,895,575	6,134,237
Other	609,796	200,000	1,000,000	1,000,000	1,000,000	1,000,000
Encumbrance*	698,491	1,281,555	2,111,101	2,188,759	1,556,669	0
Total	\$21,665,295	\$32,056,818	\$32,316,739	\$34,766,866	\$29,122,244	\$28,844,237
As a % of Expenditures						
UEFB	16.8%	16.5%	16.7%	16.7%	16.7%	16.7%
RRSF	0.1%	8.6%	6.2%	8.2%	3.8%	4.7%

\*The FY15 Reserve for Encumbrance will be determined at the time of adoption of the FY15 budget.

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## The City's Financial Structure

### Policy Direction

The Financial Management Goals and Policies provide the framework and direction for financial planning and decision-making by the City Council and City staff. They are designed to ensure the financial integrity of the City and a service delivery system that addresses the needs and desires of its citizens.

### Fund Accounting

Governmental accounting is distinctly different from accounting in private businesses. Business financial reports measure the ability of the organization to generate economic profits. The focus of governmental accounting and financial reporting is to control and disclose financial results of spending and service delivery decisions made by the organization.

To accomplish this, a fund accounting system is used. The fund accounting system groups revenues and expenditures together into **accounting entities, called "funds," which are segregated** for the purpose of carrying on specific activities. Each fund is a set of self-balancing accounts recording all assets, liabilities and residual equities, together with changes therein.

Since there are legal, administrative, and political constraints on the use of resources, they are grouped into funds for the purpose of monitoring and controlling expenditures. Fund accounting is a system that allows for specific control over the varied resources of the City. The reports generated from the fund accounting system present information according to Oregon Local Budget Law and Generally Accepted Accounting Principles (GAAP) for governments. Municipalities may incur expenditures only for the purposes and amounts approved by the governing body.

The various funds of the City are grouped into two categories, as follows:

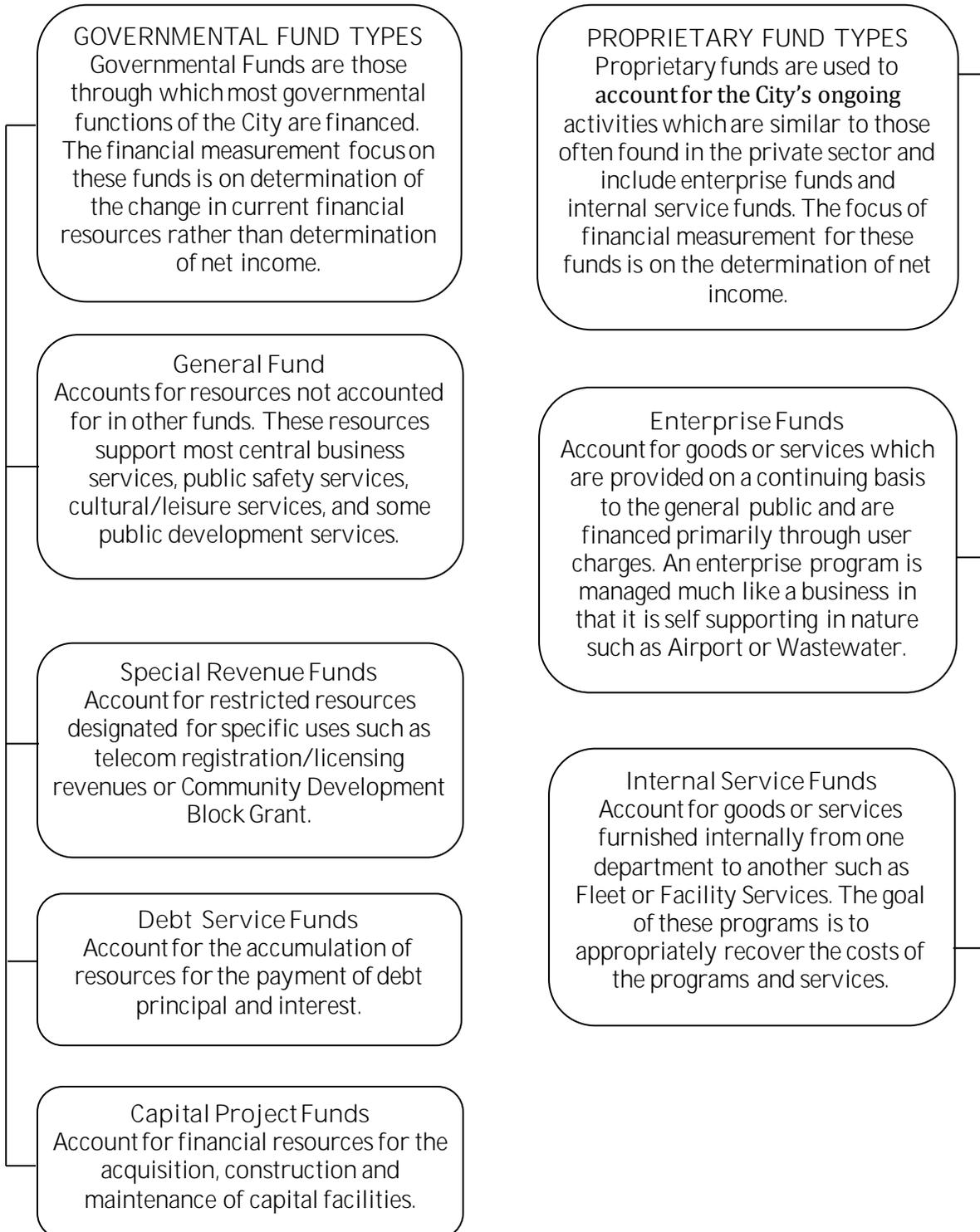
**Governmental Fund Types** – Governmental Funds are those through which most governmental functions of the City are financed and include the General Fund, special revenue funds, capital project funds, and debt service funds. The financial measurement focus for governmental funds is on determination of the change in current financial resources rather than upon determination of net income.

**Proprietary Fund Types** – **Proprietary funds are used to account for the City's ongoing activities** which are similar to those often found in the private sector and include enterprise funds and internal service funds. The financial measurement focus for proprietary funds is on the determination of net income.

Although monies may be transferred or loaned from one fund to another, the overall objective is to maintain the independence of each fund as much as possible. Fund accounting allows the City to maintain the appropriate controls over fund expenditures and provides for reporting fund activities to interested citizens. The diagram on the following page also gives a detailed description of the types of funds. The Fund Matrix Section in this document includes more specific information about the City's funds, including their purposes, primary funding sources and expenditures, and restrictions.

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Fund Types



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### Basis of Budgeting and Budgeting Principles

A legally-adopted budget is required by state law for all funds of the City. The legal level of budgetary control within each fund is at the following levels: current departmental requirements, debt service, capital projects, interfund transfers, interfund loans, intergovernmental expenditures, and special payments. Expenditures cannot legally exceed appropriations at these control levels. Council may amend the budget by adopting supplemental budgetary appropriations during the course of the year.

The City of Eugene maintains accounting records on a budget-basis as well as a Generally Accepted Accounting Principles (GAAP) basis. Budgets for all City funds are essentially prepared on a modified accrual basis consistent with GAAP, except to the extent they also include various revenues and expenditures which, according to state law, are required to be accounted for on a basis other than GAAP. Under the GAAP modified accrual basis of accounting, revenues are recorded when both measurable and collectible during the current period (or shortly after the end of the period). Modified accrual expenditures are generally recognized when the liability is incurred, with the notable exception of interest on general long-term debt.

For transactions which were initially recorded in compliance with Oregon Local Budget Law, adjustments may be required for GAAP-basis reporting. For example, disbursements for prepaid expenditures and for the acquisition of proprietary fund capital assets are considered expenditures under Oregon Local Budget Law but would not be reported as current-year GAAP expenditures. Conversely, receipts of proceeds of proprietary fund debt financing and principal payments received on interfund loans are examples of budgetary resources which would not be reported as revenues under GAAP.

Encumbrance accounting is employed for administrative control in all funds. Encumbrances are established for the estimated purchase amounts prior to the release of purchase orders to vendors and for construction contracts upon bid award. Purchase orders which would result in budgetary over expenditures are not released until budgetary authority has been arranged, as appropriate. Encumbrances outstanding at year end do not constitute expenditures or liabilities. Such encumbrances are cancelled and, if appropriate, are then re-**encumbered against the new year's** budget, based on allowable appropriations.

### General Fund Revenue Sources

Although a large portion of General Fund revenues are from property taxes, there is no other fund which has a comparable variety of supporting resources. General Fund revenue categories are listed below.

**Taxes** – This category includes property taxes and contribution-in-lieu of taxes by Eugene Water and Electric Board (a percent of operating revenues similar to a franchise fee).

**Licenses and Permits** – City ordinances and state law allow the collection of fees for business licenses and franchises.

**Intergovernmental Revenues** – The City receives grants from federal, state, and local governments, as well as a share of the state's cigarette and liquor taxes.

Rental Revenue – Income from rental property owned by the City, including rent on property purchased for future capital construction projects.

Charges for Services – A wide variety of fees are charged for services provided to the public or to other agencies. The rates charged partially or completely offset the cost of providing the service.

Fines and Forfeits – Fines charged include traffic citations, library fines, and fines for City Code violations.

Miscellaneous Revenue – A variety of miscellaneous revenues are received by the City, the most **significant being interest on the City's investments.**

Interfund Transfers – The majority of transfers are revenues received from other funds to pay for General Fund central business services that benefit all funds.

Beginning Working Capital – This amount represents unexpended resources from the previous year. A portion of these resources fund the Unappropriated Ending Fund Balance (UEFB). The UEFB is the amount available to fund City operations prior to the first receipt of property taxes in November.

## Financial Management

It is the responsibility of City staff, in particular the Finance Division, to monitor the City's financial status. Revenues and expenditures are monitored continually to determine whether resources are materializing as projected and to ensure that expenditures do not exceed allowable limits. Supplemental budgets are designed to facilitate the review and adjustment process necessary to ensure expenditures do not exceed legal spending limits.

City staff takes an active role in investing available cash balances. The City has an investment **policy that is designed to ensure that the public's monies are invested in a manner that is safe and secure and available when they are needed, yet at the same time are yielding market rates of return.**

## Debt Management

The City issues both short-term and long-term debt. Short-term notes or a line of credit are issued for construction-period financing for some capital improvements. The notes are repaid from the sale of long-term bonds or from property tax levies for general obligation bonds. The City does not borrow on a short-term basis to support on-going operations. The Non-Departmental Debt Service Section and the Financial Summaries Section **provide further details regarding the City's outstanding debt.**

The Financial Management Goals and Policies for the City of Eugene provide the framework and direction for financial planning and decision making by the City Council, City Boards, Commissions and Committees, and City staff. They are designed to ensure the financial integrity of the City and a **service delivery system that addresses the needs and desires of Eugene's citizens** and policies are periodically updated to reflect changes in Council policy, legal and professional requirements, and changes in accepted industry practices.

Prudent management of Eugene's financial resources allows for the continued ability to provide municipal services, both operating services and infrastructure maintenance and enhancement. The management of municipal resources is complex. Competent financial management is needed to make effective and efficient use of City resources and ensure the security of City assets. An important process for assuring that financial management is both consistent and rational is through the adoption of financial management goals and policies.

NOTE: If the City Council chooses to deviate from any policy, it will propose at one meeting and adopt at a subsequent meeting a motion waiving the particular policy in question related to a specific issue and stating the reason for the waiver. Any waiver will be communicated to the Budget Committee with appropriate background material. This process was adopted by the City Council on April 8, 1996.

A. Resource Planning and Allocation Policies

Policy A.1. *(City Council Goals and Policies)*

The City budget will support City Council goals and policies, Council adopted long-range plans and service needs of the community.

Policy A.2. *(Reporting and Control)*

The City will maintain financial systems which will develop budgets, provide control, and report revenues and expenditures at the line-item detail.

Policy A.3. *(Service Budgeting)*

The City will budget and report actual expenditures by service as well as by fund and organizational unit.

Policy A.4. *(Service Priorities)*

Operating and Capital budgets which reflect Council adopted service levels, will be prepared by the City Manager and reviewed by the Budget Committee consistent with the following municipal service priorities:

- a. Service Level 1. Preserve the public safety system, which includes the police, fire and emergency services, Municipal Court, and the Intergovernmental Human Services program.
- b. Service Level 2. Maintain and replace the City's fixed assets, which include equipment, infrastructure, and facilities so as to optimize their life.
- c. Service Level 3. Maintain and enhance efficiency of the administrative support and community planning systems in order to provide efficient and effective business management service and orderly community growth.
- d. Service Level 4. Provide affordable housing, specialized services for the less advantaged population, land use permits, and cultural, educational and recreational services.

- e. Service Level 5. Address the balance of municipal services when required for the preservation of health, safety or quality of life in the community, or community demand for incremental services.

Policy A.5. (Operating and Capital Budgets)

The relationship between the Operating and Capital budgets will be explicitly recognized and incorporated into the budget process. Funding for the Operating and Capital budgets shall be sufficient to provide for operating services and maintenance or enhancement of fixed assets needed to support City services.

Policy A.6. (Revenue and Expenditure Projections)

Revenues, operating and capital expenditures, and debt service will be projected each year for at least the succeeding six years.

Policy A.7. (New Program Funding)

Prior to authorizing funds for a new program, Council will receive an estimate of fiscal impact from the City Manager.

B. Accounting and Financial Practices Policies

Policy B.1. (Accounting and Financial Reporting System)

The City will maintain an accounting and financial reporting system that allows reporting in conformance with Generally Accepted Accounting Principles and Oregon Local Budget Law, and will issue a Comprehensive Annual Financial Report each fiscal year.

Policy B.2. (Fund Management)

The City will manage its funds as independent financial entities in accordance with legal, administrative, and Generally Accepted Accounting Principles and will ensure that funds are not co-mingled.

Policy B.3. (Cost Allocation Plan)

The City will annually prepare an internal Cost Allocation Plan (CAP). The CAP's purpose is to determine the cost of providing central business management services, or indirect costs, to the City's various funds. These indirect costs will be recovered from Non-General funds through the Central Services Allocation (CSA). This practice ensures the cost of General Fund central business management services are paid by Non-General funds receiving those services.

Policy B.4. (Enterprise Funds)

Whenever financially feasible, business type activities which receive their funding principally through user charges, will be established as Enterprise Funds if doing so will facilitate rate setting for cost recovery and provide information to determine the efficiency and effectiveness of operations.

Policy B.5. (Contingency Funds)

Each fund, as appropriate, will maintain a contingency account to meet unanticipated requirements during the budget year.

Policy B.6. (Cash Balance and Financing)

Each fund will maintain an adequate cash balance, borrow internally from another City fund, or, as a last resort, borrow externally to provide for cash flow requirements.

Policy B.7. (Unappropriated Ending Fund Balance)

In order to maintain a prudent level of reserves in the General Fund and any local option levy funds, the target amount of Unappropriated Ending Fund Balance (UEFB) to be budgeted shall be at least two months of operating expenses (excluding reserves and contingency).

Policy B.8. (Replacement Accounts)

The City will develop and fund replacement accounts for the City's fixed assets.

Policy B.9. (Non-Dedicated Revenues)

With the exception of grants or earmarked donations, the City will not normally earmark revenue for specific public purposes in general service funds such as the General Fund.

Policy B.10. (Reserve Accounts, Non-Departmental)

Non-Departmental Reserve accounts will be used for non-departmental resources designated for specific purposes. Appropriation by City Council is required prior to expenditure of funds.

Policy B.11. (Marginal Beginning Working Capital)

The highest priorities for use of Marginal Beginning Working Capital (difference between Actual Ending Working Capital in the prior year and Budgeted Beginning Working Capital in the current year) are: General Capital Projects Fund; Unappropriated Ending Fund Balance (up to target amount as defined in Policy B.7); General Fund Contingency, (not in priority order).

## C. Revenue and Collection Policies

Policy C.1. (Revenue Base)

The City will work to diversify the supporting revenue base in the General Fund.

Policy C.2. (Cost Recovery – Fee Supported Services)

The City Council will establish cost recovery policies for fee supported services which consider the relative public/private benefits received from the services being provided and/or the desirability of providing access to services for specialized populations. These policies will determine the percent range of full service costs to be recovered through fees. The level of cost recovery will be routinely adjusted to ensure that rates are current, equitable, and competitive and cover that percentage of the total cost deemed appropriate.

Policy C.3. (Serial Tax Levies)

To the maximum extent possible, serial tax levies will be used only for time-limited operating services or for capital improvements subject to the rate limitation for non-school governments.

Policy C.4. (Dedicated Revenue – Capital Projects)

To the maximum extent possible, the City will secure a dedicated revenue source to fund general and storm sewer capital projects.

Policy C.5. (Foreclosure on Delinquent Accounts)

Properties foreclosed under the Assessment Program and other programs which use foreclosure as a collection device, such as the Systems Development Charges Program, will be managed and disposed of in such a manner so as to attempt to reimburse the program for all direct and indirect costs incurred and so as not to disrupt the private real estate marketplace.

Policy C.6. (Non-Recurring Revenue)

Except for local option levies approved by the voters, the City will use non-recurring revenue on limited-duration services, capital projects, equipment requirements, or services that can be terminated without significant disruption to the community or City organization.

D. Capital Improvements Policies

Policy D.1. (Capital Improvement Program)

The City will plan for capital improvements over a multi-year period of time. The Capital Improvements Program will directly relate to the long-range plans and policies of the City. Operating funds to maintain capital improvements and to fund additional staff and service needs will be estimated and identified prior to making the decision to undertake specific capital improvements.

Policy D.2. (Revenue Bonds – Capital Projects)

Whenever a service is an enterprise or utility-based operation and where the ratepayer directly benefits, the City will work to finance capital improvements by using self-supporting revenue bonds, which could be General Obligation backed.

Policy D.3. (General Obligation Bonds – Capital Projects)

Use of General Obligation bonds will be limited to major capital construction or improvements as defined in ORS 310.140 in support of general municipal services.

Policy D.4. (Assessments Bonds – Capital Projects)

Financing of infrastructure improvements through use of Assessment bonds will be limited to those projects where the required assessed value-to-assessment ratio is met and to the extent the City's financial position permits the use of this financing device.

Policy D.5. (City's Physical Assets)

To maintain the City's physical assets, a current inventory of all of the City's physical assets and their condition and maintenance costs will be maintained.

Policy D.6. (Sinking Funds)

Council will make a specific determination whether to establish a replacement reserve sinking fund when creating an asset with a value in excess of \$1 million and a useful life in excess of 10 years.

## E. Debt and Investment Management Policies

Policy E.1. (Bond Rating)

The City will seek to maintain, and, if possible, improve its current Aa1 bond rating so its borrowing costs are minimized and its access to credit is preserved.

Policy E.2. (Debt Issuance Guidelines)

The City will have a specific set of debt issuance guidelines consistent with Federal, State, and local laws and policies.

Policy E.3. (Investments)

When making investments, the City will follow State law and local investment guidelines, and shall abide by the following criteria in priority order:

- a. Preservation of capital
- b. Maintenance of a liquid position
- c. Maximum yield

## F. Organizational Policies

Policy F.1. (Organizational Structure Reviews)

The City Manager will review the organizational structure at frequent intervals to assure that it is responsive to current conditions and minimizes service duplication in the organization and with other local government jurisdictions.

Policy F.2. (City Employment Force Funding)

The City will provide adequate funding to stabilize the City employment force to minimize uncertainty about the continuity of the service delivery system.

Policy F.3. (Staffing Levels)

The City will match job classifications and number of positions to the service delivery system and will communicate service and staff adjustments to the public and parties affected by changes.

Policy F.4. (Service Levels and Performance Standards)

The City Council will adopt service levels and performance standards which reflect community expectations and requirements set by other levels of government. The City is committed to examining how it provides services so that service levels and performance standards are met or exceeded at the least cost to the public.

Policy F.5. (Market Based Employee Compensation)

Consistent with available resources, employee compensation will be market based, comparable to public and private sector compensation paid in the relevant recruiting area.

Policy F.6. (Evaluation of Service Delivery System)

The City will routinely evaluate both its administrative and direct service delivery systems, according to established efficiency and effectiveness criteria, to determine whether a service should be provided by the City, or by agreement with another provider, or eliminated due to changes in community requirements.

Policy F.7. (Intergovernmental Contracts)

The City will evaluate its use of intergovernmental service contracts to prevent duplication of services in overlapping jurisdictions and to assure an effective and efficient service delivery system to the community.

Policy F.8. (Multi-Agency Service Reviews)

The City will participate in multi-agency reviews (including local government, public utilities, school districts, and not-for-profit agencies) to evaluate and change service systems to ensure optimal use of public funds.

## G. Other Policies

Policy G.1. (Compliance with Laws and Standards)

The City will comply with mandatory Federal, State, and local laws and regulations and, when appropriate, will comply with industry and professional requirements or standards.

Policy G.2. (Budget Committee)

A Budget Committee will be appointed in conformance with ORS 294.335 and Eugene Code 2.013. Lay members of the Budget Committee serve for terms of three years. The Budget Committee's chief purpose is to review the City Manager's Proposed Budget and prepare a recommendation for Council consideration. The Budget Committee may consider and develop recommendations on other financial issues at the direction of City Council.

Policy G.3. (Supplemental Budgets)

After adoption of the City's annual budget, the Council will process supplemental budgets in compliance with ORS 294.480 as needed to keep the budget reflective of the current service environment and to ensure that the appropriations are as current as possible.

Policy G.4. (Related Entities)

Entities established or sanctioned by the City Council for which the City is deemed to be **'financially accountable'**, will comply with the Eugene Code and City Council-adopted policies and procedures and will be accountable for operational and financial compliance and reporting standards as established by the Council or its designee.

## Debt Issuance Guidelines

(Revisions Approved by City Council on May 14, 2007)

The following debt issuance guidelines apply to debt issued by the City of Eugene and the Eugene Urban Renewal Agency.

## Credit Worthiness

1. The City will seek to maintain and, when feasible, improve its credit rating so its borrowing costs are minimized and its access to credit is preserved and enhanced.
2. The City will maintain good communications about its financial condition with credit rating agencies and the credit market.

3. The City will follow a policy of full disclosure that meets or exceeds the disclosure guidelines developed by the Government Finance Officers Association and the Governmental Accounting Standards Board.

#### Purposes for Borrowing

1. The City will not fund current operations from externally borrowed funds, except to meet short term cash flow requirements.
2. The City may borrow on a short-term basis for capital improvements in anticipation of issuing long-term debt or for cash flow purposes during a construction project.
3. The City will confine long-term borrowing to capital improvements or projects that cannot be fully funded from current revenues.
4. The City will encourage the use of pay-as-you-go financing for capital improvements when feasible and affordable.
5. Assessment bonds may be issued for local improvements **in accordance with the City's** assessment policies.
6. **The City may refund existing debt according to the policies set out under "Refunding Debt"** section below.
7. **The City may act as a conduit issuer according to the policies set out under "Conduit Financings"** section below.

#### Refunding Debt

1. Borrowing externally to fund the unfunded accrued liability of the Public Employees Retirement System (PERS) is considered refunding of an existing liability to PERS.
2. The City will issue advance refunding bonds (as defined by federal tax law) when advantageous, legally permissible, prudent and when the net present value savings is a minimum of three percent of the refunding par amount, as required by state law.
3. The City will issue current refunding bonds (as defined by federal tax law) when advantageous, legally permissible, prudent and when the net present value savings exceed \$100,000.
4. Refundings may also be undertaken for other reasons when legally permissible, prudent and when in the best interests of the City.

#### Security for Debt Issues

1. Approval to use the general obligation pledge will be sought from voters only for projects that cannot be self-supporting and that provide a general benefit to City residents.
2. **The City's full faith and credit (i.e., the General Fund) may be pledged as a primary or secondary source of repayment of long-term debt obligations when it is determined that this pledge is in the best interests of the City. Debt secured by the City's full faith and credit should be supported by predictable revenues. In addition, the City may require administrative measures designed to protect the City's General Fund, such as internal rate covenants and reserves. These internal administrative measures will not be pledged to bondholders.**
3. Enterprise funds and other revenue-backed bond issues will maintain the highest level of debt service coverage ratios and reserves as possible, balanced against the cost of such measures, the need to preserve equity and a desire to maintain affordability in user fees.
4. Credit enhancement should be considered for debt issues where the cost of the enhancement is expected to be less than the savings in interest over the life of the issue.

5. Prior to issuing Bond Anticipation Notes, the City will have secured authority for the permanent bond financing that will be used to repay the notes.

#### Financing Methods

1. The City will analyze the various financing methods available for any proposed borrowing and choose the method that is most cost effective, that is appropriate from a risk perspective, and that is legally and administratively feasible. Financing methods examined could include, but are not limited to, general obligation bonds, full faith and credit securities, revenue bonds, notes, lines of credit, commercial paper, lease or lease purchase transactions, grants, federal or state loans, intergovernmental agreements, or partnerships with the private sector.
2. Lease purchase debt, including certificates of participation, will be considered as an alternative financing method for capital projects or long-term vendor leases when cost effective and when the City does not want to seek the General Obligation pledge from voters.

#### Administration of City Debt

1. The City will consider affordability prior to entering into any new borrowing program. The debt ratio guidelines contained in this policy define the affordable level of debt for the City.
2. When the City issues long-term debt, it will repay the debt within a period not to exceed the useful life of the improvements or equipment.
3. The City will repay debt rapidly to recapture its credit capacity for future use and to minimize interest costs. For major capital projects, repayment on such debt will not exceed 21 years. Assessment debt will mature over a 10-year period. Debt issued to fund a pension obligation may be for a longer period of time to match the amortization schedule used by PERS in **determining the City's annual payment obligation.**
4. Revenues dedicated to make bond payments are to be budgeted for debt service payments before they are appropriated for any other purpose.
5. All voter-approved general obligation debt will be sold through competitive bids. Exceptions may be made for refunding bond issues or where the City is issuing bonds with different security pledges at the same time as the general obligation debt. Non-general obligation debt may be sold on a negotiated basis if the City determines that it offers significant advantages in marketing the issue.
6. Private placement of debt may be appropriate under certain circumstances. The costs of private placement of debt will be compared to market financing before recommending this method.

#### Conduit Financings

1. Conduit financings are financings that the City provides for the benefit of non-governmental entities to allow those non-governmental entities to obtain low cost, tax-exempt financing. Conduit financings are not secured by any revenues or assets of the City except revenues and assets provided by the non-governmental entities that benefit from the conduit financings. The United States Internal Revenue Code substantially limits the ability of the City to provide conduit financing; conduit financings are only available for small manufacturing facilities, facilities used by qualified 501(c)(3) organizations, certain kinds of low income housing **projects, and other projects that can be financed with "qualified bonds" as defined in the Internal Revenue Code.**

2. Recognizing that the City is able to issue debt for broad purposes, it may be appropriate to enter into a conduit financing on behalf of another party when the City Council determines that the proposed project will provide a general benefit to City residents and/or the City economy.
3. Conduit financing will be considered only when a project is consistent **with the city's overall** service and policy objectives.
4. The City should not incur any moral or financial obligation under a conduit borrowing.
5. The City will only consider conduit financings that will insulate the City from any credit risk.
6. Any financing issued through the City must qualify for an investment grade rating by one of the nationally recognized statistical rating agencies or provide alternative credit enhancement from a third party satisfactory to the City or a corporate guaranty if the corporation carries an investment grade rating.
7. All expenses related to conduit financing will be borne by the third-party applicant for whom the debt is being issued.
8. The City will establish review procedures of the requesting party for projects, including adherence to public contracting requirements, development of a financial feasibility study of the project, and submission of annual financial statements to ensure the ability to repay the debt.

### Key Debt Ratios

The City's ability to issue general obligation debt is limited by state statutes to 3% of real market value. This level of outstanding debt would be financially burdensome and not considered a prudent amount of debt by credit analysts and bond investors. There are several key debt ratios that investors and financial analysts use when reviewing a city's credit worthiness. The City of Eugene has established this set of debt ratio guidelines that are to be used as a measure of the affordability of a new debt program. These guidelines are periodically reviewed by the Investment Advisory Board, and are listed below.

1. Net direct debt as a percentage of real market value shall be a maximum of 1.0%.
2. A minimum of 50% of net direct debt shall be retired within 10 years.
3. Maximum annual debt service on all General Fund-backed debt shall be limited to 10% of General Fund expenditures in the year in which the debt is issued. Of this amount, long-term debt that has a primary pledge of General Fund resources shall be no more than 5% of General Fund expenditures.

The following definitions apply to the City's debt ratio guidelines:

- *Net direct debt* includes all debt that is repaid from taxes (excluding URA tax increment revenues), such as **General Obligation bonds and bonds backed by the City's full faith and credit pledge**. Debt secured solely by revenues and Urban Renewal Agency debt are excluded from the City's net direct debt.
- Debt that includes a General Obligation or full faith and credit pledge may be excluded from the calculation of net direct debt as *self-supporting debt* where it can be demonstrated that there are other non-tax revenues available that are sufficient to make the debt service payments.
- *Pension obligation debt* will be excluded from the City's calculation of net direct debt in order to provide a debt statement comparable to other jurisdictions. This debt does not represent a new obligation of the City; rather, it represents replacement of an existing obligation that the

City had in the form of an unfunded pension obligation that had previously been paid in installments to PERS.

- Short-term debt and leases that are subject to appropriation are not included in the statement of gross direct debt or net direct debt.
- The definition of net direct debt may change as the revenues supporting a debt issue change, **or as new types of debt are added to the City's debt position.** In categorizing debt on the statement of net direct debt, the City will attempt to mirror the calculation prepared by the **bond rating agencies that rate the City's debt.**
- *General Fund-backed debt* is debt that has a primary or secondary security pledge from the **City's General Fund, such as limited tax assessment bonds, Library Full Faith and Credit Obligations, Broadway Place Limited Tax Bonds, and Atrium Full Faith and Credit Obligations.** Voter-approved General Obligation bonds and the pension obligation bonds are excluded from the definition of General Fund debt.
- The *General Fund expenditures* used for the purpose of measuring debt service to expenditures will be those in the main General Fund, excluding any subfunds.
- Extraordinarily high debt service on a bond issue in the first or last year (such as a long first interest payment or a balloon payment at the end) shall not be subject to the debt service to expenditures policy.

Financial Summary

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 12/31/2013 Budget	FY15 Proposed Budget
PERSONNEL-FTE	220.17	218.67	220.00	220.00	217.50
Personnel Services	\$20,203,830	\$20,632,876	\$22,258,140	\$22,350,895	\$22,427,047
Materials and Services	46,119,028	47,734,484	50,856,495	52,586,647	50,987,143
Capital Outlay	807,327	447,354	858,500	1,531,030	773,132
<b>TOTAL EXPENDITURES</b>	<b>\$67,130,185</b>	<b>\$68,814,714</b>	<b>\$73,973,135</b>	<b>\$76,468,572</b>	<b>\$74,187,322</b>
<b>FUND SUMMARY</b>					
General	\$22,147,598	\$20,985,831	\$21,600,609	\$22,265,349	\$21,551,815
Special Assessment Mgt.	76,541	77,100	89,709	89,709	91,157
Telecom Reg./Licensing	2,751,377	2,398,084	3,226,037	4,575,373	2,765,388
Solid Waste/Recycling	0	50,000	54,962	54,962	0
Community Development	0	0	6,000	6,000	6,000
Parking Services	307,509	290,710	332,518	332,518	320,011
Facilities Services	8,192,622	8,066,122	8,606,547	8,606,547	8,581,309
Info. Systems and Services	5,960,349	6,104,242	8,443,085	8,974,228	6,979,071
Risk and Benefits	27,694,189	30,842,625	31,613,668	31,563,886	33,892,571
<b>TOTAL</b>	<b>\$67,130,185</b>	<b>\$68,814,714</b>	<b>\$73,973,135</b>	<b>\$76,468,572</b>	<b>\$74,187,322</b>

Service Budget View for FY15

	Revenue		Expenditures		FTE
	General Fund	General Fund	Other Funds	All Funds	All Funds
Infrastructure and Planning Services					
Parking	\$0	\$0	\$309,201	\$309,201	3.55
Public Buildings & Facilities	0	373,173	8,592,119	8,965,292	56.00
Subtotal	0	373,173	8,901,320	9,274,493	59.55
Public Safety Services					
Animal Services	539,600	569,255	0	569,255	3.50
Municipal Court	1,747,900	4,575,806	0	4,575,806	18.70
Subtotal	2,287,500	5,145,061	0	5,145,061	22.20
Central Business Functions					
Financial Services	84,000	3,512,326	145,494	3,657,820	25.84
Civic Leadership & Collaboration Svcs.	0	4,299,109	0	4,299,109	25.00
Human Resources Services	15,000	1,873,504	33,844,234	35,717,738	28.35
Information Technology	0	5,319,640	9,744,459	15,064,099	49.91
Community Engagement Services	0	573,328	0	573,328	3.65
Central Services Admin.	0	455,674	0	455,674	3.00
Subtotal	99,000	16,033,581	43,734,187	59,767,768	135.75
<b>Total</b>	<b>\$2,386,500</b>	<b>\$21,551,815</b>	<b>\$52,635,507</b>	<b>\$74,187,322</b>	<b>217.50</b>

# Central Services

# Division Financial Summary

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 12/31/2013 Budget	FY15 Proposed Budget
Administration					
PERSONNEL-FTE	3.00	3.00	3.00	3.00	3.00
Personnel Services	\$386,553	\$426,611	\$406,602	\$544,806	\$410,208
Materials and Services	135,395	196,408	40,585	40,585	45,466
Capital Outlay	22,000	0	0	0	0
TOTAL EXPENDITURES	\$543,948	\$623,019	\$447,187	\$585,391	\$455,674
FUND SUMMARY					
General	\$543,948	\$623,019	\$447,187	\$585,391	\$455,674

City Manager's Office					
PERSONNEL-FTE	37.90	35.40	36.40	35.15	32.65
Personnel Services	\$3,788,048	\$3,886,845	\$4,131,030	\$4,080,058	\$3,996,622
Materials and Services	2,423,005	1,958,492	1,730,495	1,987,979	1,606,575
TOTAL EXPENDITURES	\$6,211,053	\$5,845,337	\$5,861,525	\$6,068,037	\$5,603,197
FUND SUMMARY					
General	\$6,211,053	\$5,795,337	\$5,806,563	\$6,013,075	\$5,603,197
Solid Waste/Recycling	0	50,000	54,962	54,962	0
TOTAL	\$6,211,053	\$5,845,337	\$5,861,525	\$6,068,037	\$5,603,197

City Prosecutor's Office					
PERSONNEL-FTE	0.00	0.00	0.00	0.00	0.00
Personnel Services	\$342,644	\$0	\$0	\$0	\$0
Materials and Services	327,713	2,908	0	0	0
TOTAL EXPENDITURES	\$670,357	\$2,908	\$0	\$0	\$0
FUND SUMMARY					
General	\$670,357	\$2,908	\$0	\$0	\$0

Note: Mid FY12, City Prosecutor's Office merged with the City Manager's Office.

Facilities					
PERSONNEL-FTE	56.00	56.00	56.00	56.00	56.00
Personnel Services	\$4,211,517	\$4,279,488	\$4,724,357	\$4,723,355	\$4,756,585
Materials and Services	4,541,901	4,111,120	4,187,013	4,173,013	4,108,707
Capital Outlay	0	53,129	100,000	126,000	100,000
TOTAL EXPENDITURES	\$8,753,418	\$8,443,737	\$9,011,370	\$9,022,368	\$8,965,292
FUND SUMMARY					
General	\$551,204	\$364,892	\$390,610	\$401,608	\$373,173
Parking Services	9,592	12,723	14,213	14,213	10,810
Facilities Services	8,192,622	8,066,122	8,606,547	8,606,547	8,581,309
TOTAL	\$8,753,418	\$8,443,737	\$9,011,370	\$9,022,368	\$8,965,292

# Central Services

# Division Financial Summary

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 12/31/2013 Budget	FY15 Proposed Budget
<b>Finance</b>					
PERSONNEL-FTE	25.00	25.84	25.84	25.84	25.84
Personnel Services	\$2,176,058	\$2,462,270	\$2,678,168	\$2,647,670	\$2,705,746
Materials and Services	893,202	735,890	904,301	1,109,310	952,074
<b>TOTAL EXPENDITURES</b>	<b>\$3,069,260</b>	<b>\$3,198,160</b>	<b>\$3,582,469</b>	<b>\$3,756,980</b>	<b>\$3,657,820</b>
<b>FUND SUMMARY</b>					
General	\$2,949,534	\$3,077,163	\$3,438,754	\$3,613,265	\$3,512,326
Special Assessment Mgt.	76,541	77,100	89,709	89,709	91,157
Community Development	0	0	6,000	6,000	6,000
Risk and Benefits	43,185	43,897	48,006	48,006	48,337
<b>TOTAL</b>	<b>\$3,069,260</b>	<b>\$3,198,160</b>	<b>\$3,582,469</b>	<b>\$3,756,980</b>	<b>\$3,657,820</b>
<b>Human Resource</b>					
PERSONNEL-FTE	14.85	14.85	14.85	14.85	14.85
Personnel Services	\$1,356,644	\$1,244,666	\$1,492,605	\$1,477,639	\$1,514,510
Materials and Services	404,355	325,114	346,721	414,165	358,994
<b>TOTAL EXPENDITURES</b>	<b>\$1,760,999</b>	<b>\$1,569,780</b>	<b>\$1,839,326</b>	<b>\$1,891,804</b>	<b>\$1,873,504</b>
<b>FUND SUMMARY</b>					
General	\$1,760,999	\$1,569,780	\$1,839,326	\$1,891,804	\$1,873,504
<b>Information Services</b>					
PERSONNEL-FTE	49.00	49.16	49.16	50.16	50.16
Personnel Services	\$4,876,580	\$5,179,253	\$5,607,788	\$5,683,035	\$5,707,139
Materials and Services	8,322,604	8,162,228	10,664,188	11,897,442	8,714,280
Capital Outlay	785,327	394,225	758,500	1,405,030	673,132
<b>TOTAL EXPENDITURES</b>	<b>\$13,984,511</b>	<b>\$13,735,706</b>	<b>\$17,030,476</b>	<b>\$18,985,507</b>	<b>\$15,094,551</b>
<b>FUND SUMMARY</b>					
General	\$5,244,016	\$5,204,180	\$5,331,053	\$5,405,605	\$5,319,640
Telecom. Reg./Licensing	2,751,377	2,398,084	3,226,037	4,575,373	2,765,388
Info. Systems and Services	5,960,349	6,104,242	8,443,085	8,974,228	6,979,071
Risk and Benefits	28,769	29,200	30,301	30,301	30,452
<b>TOTAL</b>	<b>\$13,984,511</b>	<b>\$13,735,706</b>	<b>\$17,030,476</b>	<b>\$18,985,507</b>	<b>\$15,094,551</b>

# Central Services

# Division Financial Summary

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 12/31/2013 Budget	FY15 Proposed Budget
Municipal Court					
PERSONNEL-FTE	19.42	19.42	18.75	18.75	18.75
Personnel Services	\$1,565,556	\$1,572,800	\$1,619,188	\$1,601,458	\$1,558,569
Materials and Services	2,561,128	2,655,755	2,616,017	2,646,760	2,724,552
TOTAL EXPENDITURES	\$4,126,684	\$4,228,555	\$4,235,205	\$4,248,218	\$4,283,121
FUND SUMMARY					
General	\$3,828,767	\$3,950,568	\$3,916,900	\$3,929,913	\$3,973,920
Parking Services	297,917	277,987	318,305	318,305	309,201
TOTAL	\$4,126,684	\$4,228,555	\$4,235,205	\$4,248,218	\$4,283,121
Police Auditor					
PERSONNEL-FTE	3.00	3.00	3.00	3.00	3.00
Personnel Services	\$313,632	\$335,422	\$351,177	\$345,649	\$366,917
Materials and Services	74,088	62,561	79,039	79,039	73,464
TOTAL EXPENDITURES	\$387,720	\$397,983	\$430,216	\$424,688	\$440,381
FUND SUMMARY					
General	\$387,720	\$397,983	\$430,216	\$424,688	\$440,381
Risk Services					
PERSONNEL-FTE	12.00	12.00	13.00	13.25	13.25
Personnel Services	\$1,186,598	\$1,245,521	\$1,247,225	\$1,247,225	\$1,410,751
Materials and Services	26,435,637	29,524,008	30,288,136	30,238,354	32,403,031
TOTAL EXPENDITURES	\$27,622,235	\$30,769,529	\$31,535,361	\$31,485,579	\$33,813,782
FUND SUMMARY					
Risk and Benefits	\$27,622,235	\$30,769,529	\$31,535,361	\$31,485,579	\$33,813,782

Financial Summary

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 12/31/2013 Budget	FY15 Proposed Budget
PERSONNEL-FTE	205.00	205.00	205.00	205.00	205.00
Personnel Services	\$26,171,480	\$26,610,428	\$28,695,864	\$28,690,864	\$29,325,635
Materials and Services	5,449,923	5,733,931	4,590,192	5,394,688	4,544,877
Capital Outlay	381,946	99,319	0	289,999	0
<b>TOTAL EXPENDITURES</b>	<b>\$32,003,349</b>	<b>\$32,443,678</b>	<b>\$33,286,056</b>	<b>\$34,375,551</b>	<b>\$33,870,512</b>
<b>FUND SUMMARY</b>					
General	\$24,494,099	\$25,274,995	\$25,453,538	\$26,543,033	\$26,036,523
Construction & Rental Housing	233,824	244,728	280,280	280,280	291,175
Municipal Airport	706,804	783,010	814,564	814,564	805,760
Ambulance Transport	6,568,622	6,140,945	6,737,674	6,737,674	6,737,054
<b>Total</b>	<b>\$32,003,349</b>	<b>\$32,443,678</b>	<b>\$33,286,056</b>	<b>\$34,375,551</b>	<b>\$33,870,512</b>

Service Budget View for FY15

	Revenue	Expenditures			FTE
	General Fund	General Fund	Other Funds	All Funds	All Funds
Infrastructure and Planning Services					
Airport	\$0	\$0	\$805,760	\$805,760	5.26
Construction and Rental Housing	0	0	291,175	291,175	2.00
Subtotal	0	0	1,096,935	1,096,935	7.26
Public Safety Services					
Fire and Emergency Medical Services	2,148,725	25,379,042	5,981,964	31,361,006	187.24
Fire and EMS Department Admin.	0	657,481	755,090	1,412,571	10.50
Subtotal	2,148,725	26,036,523	6,737,054	32,773,577	197.74
<b>Total</b>	<b>\$2,148,725</b>	<b>\$26,036,523</b>	<b>\$7,833,989</b>	<b>\$33,870,512</b>	<b>205.00</b>

# Fire and Emergency Medical Services

# Division Financial Summary

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 12/31/2013 Budget	FY15 Proposed Budget
<b>Admin. and Support Services</b>					
PERSONNEL-FTE	19.00	19.00	19.00	19.00	19.00
Personnel Services	\$1,809,487	\$1,833,807	\$2,004,747	\$1,995,249	\$2,054,733
Materials and Services	2,164,256	3,099,134	2,346,544	2,619,028	2,249,276
Capital Outlay	142,742	11,196	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$4,116,485</b>	<b>\$4,944,137</b>	<b>\$4,351,291</b>	<b>\$4,614,277</b>	<b>\$4,304,009</b>
<b>FUND SUMMARY</b>					
General	\$2,436,880	\$3,190,716	\$2,283,012	\$2,545,998	\$2,187,251
Ambulance Transport	1,679,605	1,753,421	2,068,279	2,068,279	2,116,758
<b>TOTAL</b>	<b>\$4,116,485</b>	<b>\$4,944,137</b>	<b>\$4,351,291</b>	<b>\$4,614,277</b>	<b>\$4,304,009</b>
<b>Office of the Chief</b>					
PERSONNEL-FTE	2.00	2.00	2.00	2.00	2.00
Personnel Services	\$295,683	\$288,636	\$345,100	\$482,320	\$348,968
Materials and Services	52,575	34,956	30,380	30,380	30,260
Capital Outlay	0	8,147	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$348,258</b>	<b>\$331,739</b>	<b>\$375,480</b>	<b>\$512,700</b>	<b>\$379,228</b>
<b>FUND SUMMARY</b>					
General	\$348,258	\$331,739	\$375,480	\$512,700	\$379,228
<b>Shift Operations</b>					
PERSONNEL-FTE	170.00	170.00	170.00	170.00	170.00
Personnel Services	\$22,149,187	\$22,400,581	\$24,289,836	\$23,998,343	\$24,707,980
Materials and Services	2,919,703	2,217,354	1,881,606	2,183,002	1,908,373
Capital Outlay	231,629	69,976	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$25,300,519</b>	<b>\$24,687,911</b>	<b>\$26,171,442</b>	<b>\$26,181,345</b>	<b>\$26,616,353</b>
<b>FUND SUMMARY</b>					
General	\$19,720,834	\$19,533,568	\$20,704,270	\$20,714,173	\$21,205,471
Municipal Airport	706,804	783,010	814,564	814,564	805,760
Ambulance Transport	4,872,881	4,371,333	4,652,608	4,652,608	4,605,122
<b>TOTAL</b>	<b>\$25,300,519</b>	<b>\$24,687,911</b>	<b>\$26,171,442</b>	<b>\$26,181,345</b>	<b>\$26,616,353</b>
<b>Special Operations</b>					
PERSONNEL-FTE	14.00	14.00	14.00	14.00	14.00
Personnel Services	\$1,917,124	\$2,087,404	\$2,056,181	\$2,214,952	\$2,213,954
Materials and Services	313,389	382,487	331,662	562,278	356,968
Capital Outlay	7,575	10,000	0	289,999	0
<b>TOTAL EXPENDITURES</b>	<b>\$2,238,088</b>	<b>\$2,479,891</b>	<b>\$2,387,843</b>	<b>\$3,067,229</b>	<b>\$2,570,922</b>
<b>FUND SUMMARY</b>					
General	\$1,988,128	\$2,218,972	\$2,090,776	\$2,770,162	\$2,264,573
Construction & Rental Housing	233,824	244,728	280,280	280,280	291,175
Ambulance Transport	16,136	16,191	16,787	16,787	15,174
<b>TOTAL</b>	<b>\$2,238,088</b>	<b>\$2,479,891</b>	<b>\$2,387,843</b>	<b>\$3,067,229</b>	<b>\$2,570,922</b>

Financial Summary

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 12/31/2013 Budget	FY15 Proposed Budget
PERSONNEL-FTE	185.40	177.25	177.25	177.05	172.60
Personnel Services	\$16,499,617	\$15,929,127	\$17,027,878	\$17,089,159	\$17,025,872
Materials and Services	8,438,045	7,982,157	8,422,047	8,503,647	9,066,383
Capital Outlay	47,598	0	0	0	430,000
<b>TOTAL EXPENDITURES</b>	<b>\$24,985,260</b>	<b>\$23,911,284</b>	<b>\$25,449,925</b>	<b>\$25,592,806</b>	<b>\$26,522,255</b>
<b>FUND SUMMARY</b>					
General	\$24,841,761	\$23,628,152	\$25,081,425	\$25,224,306	\$25,749,255
General Capital Projects	0	0	20,000	20,000	20,000
Library, Parks and Rec. Spec. Rev.	143,499	283,132	348,500	348,500	753,000
<b>TOTAL</b>	<b>\$24,985,260</b>	<b>\$23,911,284</b>	<b>\$25,449,925</b>	<b>\$25,592,806</b>	<b>\$26,522,255</b>

Service Budget View for FY15

	Revenue	Expenditures			FTE
	General Fund	General Fund	Other Funds	All Funds	All Funds
Culture and Recreation Services					
Adaptive Recreation	\$122,000	\$746,727	\$19,000	\$765,727	4.44
Aquatics	932,000	2,896,947	4,000	2,900,947	11.15
Athletics	410,000	522,882	0	522,882	3.19
Cultural Services	2,546,500	4,955,964	20,000	4,975,964	29.25
Library	568,540	10,384,077	653,000	11,037,077	86.40
Senior Program	258,000	1,018,300	63,000	1,081,300	6.30
Youth and Family Recreation	1,207,000	4,125,951	14,000	4,139,951	27.87
LRCS Department Admin.	0	1,098,407	0	1,098,407	4.00
<b>Total</b>	<b>\$6,044,040</b>	<b>\$25,749,255</b>	<b>\$773,000</b>	<b>\$26,522,255</b>	<b>172.60</b>

# Library, Recreation and Cultural Services Division Financial Summary

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 12/31/2013 Budget	FY15 Proposed Budget
<b>Administration</b>					
PERSONNEL-FTE	4.00	4.00	4.00	4.00	4.00
Personnel Services	\$780,889	\$491,581	\$504,557	\$611,127	\$512,747
Materials and Services	404,477	277,277	377,051	377,051	585,660
<b>TOTAL EXPENDITURES</b>	<b>\$1,185,366</b>	<b>\$768,858</b>	<b>\$881,608</b>	<b>\$988,178</b>	<b>\$1,098,407</b>
<b>FUND SUMMARY</b>					
General	\$1,185,366	\$768,858	\$881,608	\$988,178	\$1,098,407
<b>Cultural Services</b>					
PERSONNEL-FTE	29.25	29.25	29.25	29.25	29.25
Personnel Services	\$2,563,612	\$2,500,973	\$2,982,826	\$2,981,996	\$3,011,769
Materials and Services	1,709,850	1,722,612	2,019,214	2,090,235	1,934,195
Capital Outlay	47,598	0	0	0	30,000
<b>TOTAL EXPENDITURES</b>	<b>\$4,321,060</b>	<b>\$4,223,585</b>	<b>\$5,002,040</b>	<b>\$5,072,231</b>	<b>\$4,975,964</b>
<b>FUND SUMMARY</b>					
General	\$4,321,060	\$4,223,585	\$4,982,040	\$5,052,231	\$4,955,964
General Capital Projects	0	0	20,000	20,000	20,000
<b>TOTAL</b>	<b>\$4,321,060</b>	<b>\$4,223,585</b>	<b>\$5,002,040</b>	<b>\$5,072,231</b>	<b>\$4,975,964</b>
<b>Library</b>					
PERSONNEL-FTE	99.20	91.05	91.05	90.85	86.40
Personnel Services	\$7,387,935	\$7,140,407	\$7,342,632	\$7,281,999	\$7,165,506
Materials and Services	2,900,501	2,816,579	2,955,796	2,966,375	3,471,571
Capital Outlay	0	0	0	0	400,000
<b>TOTAL EXPENDITURES</b>	<b>\$10,288,436</b>	<b>\$9,956,986</b>	<b>\$10,298,428</b>	<b>\$10,248,374</b>	<b>\$11,037,077</b>
<b>FUND SUMMARY</b>					
General	\$10,178,311	\$9,714,927	\$10,050,428	\$10,000,374	\$10,384,077
Library, Parks and Rec. Spec. Rev.	110,125	242,059	248,000	248,000	653,000
<b>TOTAL</b>	<b>\$10,288,436</b>	<b>\$9,956,986</b>	<b>\$10,298,428</b>	<b>\$10,248,374</b>	<b>\$11,037,077</b>
<b>Recreation</b>					
PERSONNEL-FTE	52.95	52.95	52.95	52.95	52.95
Personnel Services	\$5,767,182	\$5,796,166	\$6,197,863	\$6,214,037	\$6,335,850
Materials and Services	3,423,216	3,165,689	3,069,986	3,069,986	3,074,957
<b>TOTAL EXPENDITURES</b>	<b>\$9,190,398</b>	<b>\$8,961,855</b>	<b>\$9,267,849</b>	<b>\$9,284,023</b>	<b>\$9,410,807</b>
<b>FUND SUMMARY</b>					
General	\$9,157,024	\$8,920,782	\$9,167,349	\$9,183,523	\$9,310,807
Library, Parks and Rec. Spec. Rev.	33,374	41,073	100,500	100,500	100,000
<b>TOTAL</b>	<b>\$9,190,398</b>	<b>\$8,961,855</b>	<b>\$9,267,849</b>	<b>\$9,284,023</b>	<b>\$9,410,807</b>

Financial Summary

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 12/31/2013 Budget	FY15 Proposed Budget
PERSONNEL-FTE	97.05	97.05	97.55	97.55	97.55
Personnel Services	\$9,316,004	\$9,397,791	\$10,379,806	\$10,553,735	\$10,412,139
Materials and Supplies	7,111,978	7,069,339	8,872,115	9,912,197	8,595,634
Capital Outlay	66,167	29,990	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$16,494,149</b>	<b>\$16,497,120</b>	<b>\$19,251,921</b>	<b>\$20,465,932</b>	<b>\$19,007,773</b>
<b>FUND SUMMARY</b>					
General	\$5,803,968	\$5,653,942	\$6,039,638	\$6,865,616	\$5,729,842
Solid Waste/Recycling	730,890	752,888	759,303	759,303	745,468
Construction and Rental Housing	4,740,764	5,049,658	5,455,828	5,455,828	5,824,286
Community Development	1,698,270	1,671,466	3,296,938	3,679,499	2,903,110
System Dev. Capital Proj.	66,691	45,704	87,957	87,957	83,518
Parking Services	3,261,195	3,083,452	3,340,801	3,340,801	3,435,768
Facilities Services	192,371	240,010	271,456	276,928	285,781
<b>Total</b>	<b>\$16,494,149</b>	<b>\$16,497,120</b>	<b>\$19,251,921</b>	<b>\$20,465,932</b>	<b>\$19,007,773</b>

Service Budget View for FY15

	Revenue		Expenditures		FTE
	General Fund	General Fund	Other Funds	All Funds	All Funds
Public Safety Services					
Social Services	\$0	\$1,124,000	\$667,000	\$1,791,000	0.00
Infrastructure and Planning Services					
Affordable Housing and Job Creation	0	349,536	2,157,160	2,506,696	9.07
Construction and Rental Housing	0	0	5,907,804	5,907,804	40.55
Greater Downtown Services	398,000	683,102	78,950	762,052	1.45
Land Use Planning	207,500	1,209,764	0	1,209,764	9.50
Metro and Community Planning	0	1,051,220	0	1,051,220	7.50
Parking	0	0	3,435,768	3,435,768	14.88
Public Buildings and Facilities	0	0	277,025	277,025	0.10
Solid Waste and Recycling	69,000	61,401	745,468	806,869	4.95
Zoning and Nuisance Admin.	28,900	667,233	0	667,233	6.05
Planning and Develop. Dept. Admin.	0	583,586	8,756	592,342	3.50
<b>Subtotal</b>	<b>703,400</b>	<b>4,605,842</b>	<b>12,610,931</b>	<b>17,216,773</b>	<b>97.55</b>
<b>Total</b>	<b>\$703,400</b>	<b>\$5,729,842</b>	<b>\$13,277,931</b>	<b>\$19,007,773</b>	<b>97.55</b>

# Planning and Development

# Division Financial Summary

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 12/31/2013 Budget	FY15 Proposed Budget
<b>Administration and Parking</b>					
PERSONNEL-FTE	17.58	16.50	16.50	16.60	16.60
Personnel Services	\$1,428,422	\$1,369,607	\$1,482,217	\$1,482,217	\$1,522,962
Materials and Supplies	2,559,999	2,769,236	2,810,656	3,050,128	2,652,200
Capital Outlay	8,639	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$3,997,060</b>	<b>\$4,138,843</b>	<b>\$4,292,873</b>	<b>\$4,532,345</b>	<b>\$4,175,162</b>
<b>FUND SUMMARY</b>					
General	\$593,988	\$849,938	\$783,116	\$1,017,116	\$582,486
Facilities Services	192,371	240,010	271,456	276,928	285,781
Parking Services	3,210,701	3,048,895	3,238,301	3,238,301	3,306,895
<b>TOTAL</b>	<b>\$3,997,060</b>	<b>\$4,138,843</b>	<b>\$4,292,873</b>	<b>\$4,532,345</b>	<b>\$4,175,162</b>
<b>Building and Permit Services</b>					
PERSONNEL-FTE	50.50	50.55	51.55	51.55	51.55
Personnel Services	\$4,918,694	\$5,199,901	\$5,621,002	\$5,621,002	\$5,558,687
Materials and Supplies	1,206,854	1,246,194	1,381,427	1,381,428	1,823,219
Capital Outlay	57,527	29,990	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$6,183,075</b>	<b>\$6,476,085</b>	<b>\$7,002,429</b>	<b>\$7,002,430</b>	<b>\$7,381,906</b>
<b>FUND SUMMARY</b>					
General	\$644,730	\$627,835	\$699,341	\$699,342	\$728,634
Construction and Rental Housing	4,740,764	5,049,658	5,455,828	5,455,828	5,824,286
Solid Waste/Recycling	730,890	752,888	759,303	759,303	745,468
Systems Dev. Cap. Proj.	66,691	45,704	87,957	87,957	83,518
<b>TOTAL</b>	<b>\$6,183,075</b>	<b>\$6,476,085</b>	<b>\$7,002,429</b>	<b>\$7,002,430</b>	<b>\$7,381,906</b>
<b>Community Development</b>					
PERSONNEL-FTE	11.92	12.50	12.50	12.40	12.40
Personnel Services	\$1,264,473	\$1,281,869	\$1,290,854	\$1,464,783	\$1,343,193
Materials and Supplies	2,889,776	2,572,185	4,344,379	4,942,613	3,845,428
<b>TOTAL EXPENDITURES</b>	<b>\$4,154,249</b>	<b>\$3,854,054</b>	<b>\$5,635,233</b>	<b>\$6,407,396</b>	<b>\$5,188,621</b>
<b>FUND SUMMARY</b>					
General	\$2,405,484	\$2,148,031	\$2,235,795	\$2,625,397	\$2,156,638
Community Development	1,698,270	1,671,466	3,296,938	3,679,499	2,903,110
Parking Services	50,495	34,557	102,500	102,500	128,873
<b>TOTAL</b>	<b>\$4,154,249</b>	<b>\$3,854,054</b>	<b>\$5,635,233</b>	<b>\$6,407,396</b>	<b>\$5,188,621</b>
<b>Planning</b>					
PERSONNEL-FTE	17.05	17.50	17.00	17.00	17.00
Personnel Services	\$1,704,414	\$1,546,413	\$1,985,733	\$1,985,733	\$1,987,297
Materials and Supplies	455,352	481,725	335,653	538,028	274,787
<b>TOTAL EXPENDITURES</b>	<b>\$2,159,766</b>	<b>\$2,028,138</b>	<b>\$2,321,386</b>	<b>\$2,523,761</b>	<b>\$2,262,084</b>
<b>FUND SUMMARY</b>					
General	\$2,159,766	\$2,028,138	\$2,321,386	\$2,523,761	\$2,262,084

Financial Summary

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 12/31/2013 Budget	FY15 Proposed Budget
PERSONNEL-FTE	330.66	327.16	327.16	327.16	327.16
Personnel Services	\$37,174,856	\$38,776,295	\$39,709,254	\$40,643,007	\$39,987,738
Materials and Services	8,629,250	9,833,117	9,587,487	10,364,440	9,668,033
Capital Outlay	1,018,427	186,006	0	313,817	10,250
<b>TOTAL EXPENDITURES</b>	<b>\$46,822,533</b>	<b>\$48,795,418</b>	<b>\$49,296,741</b>	<b>\$51,321,264</b>	<b>\$49,666,021</b>
<b>FUND SUMMARY</b>					
General	\$43,619,783	\$45,365,823	\$45,490,101	\$47,402,091	\$46,194,367
Public Safety Communications	2,791,248	2,969,162	3,344,544	3,387,077	2,941,650
Municipal Airport	411,502	460,433	462,096	532,096	530,004
<b>Total</b>	<b>\$46,822,533</b>	<b>\$48,795,418</b>	<b>\$49,296,741</b>	<b>\$51,321,264</b>	<b>\$49,666,021</b>

Service Budget View for FY15

	Revenue	Expenditures			FTE
	General Fund	General Fund	Other Funds	All Funds	All Funds
Public Safety Services					
Animal Services	\$252,000	\$770,597	\$0	\$770,597	2.00
Call Taking/Dispatch	742,050	6,021,550	2,941,650	8,963,200	58.69
Police Investigations	112,500	6,530,956	0	6,530,956	46.66
Police Records Mgmt. and Analysis	32,000	2,365,422	0	2,365,422	25.50
Police Patrol Services	553,025	29,448,046	0	29,448,046	185.50
Police Department Admin.	1,000	1,057,796	0	1,057,796	5.81
<b>Subtotal</b>	<b>1,692,575</b>	<b>46,194,367</b>	<b>2,941,650</b>	<b>49,136,017</b>	<b>324.16</b>
Infrastructure and Planning Services					
Airport	0	0	530,004	530,004	3.00
<b>Total</b>	<b>\$1,692,575</b>	<b>\$46,194,367</b>	<b>\$3,471,654</b>	<b>\$49,666,021</b>	<b>327.16</b>

# Police

# Division Financial Summary

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 12/31/2013 Budget	FY15 Proposed Budget
East Police Operations					
PERSONNEL-FTE	118.00	116.00	116.00	115.00	115.00
Personnel Services	\$19,898,351	\$15,092,079	\$14,797,679	\$15,212,488	\$14,978,786
Materials and Services	3,183,408	3,888,725	3,758,955	3,925,443	4,532,497
Capital Outlay	204,677	6,112	0	110,614	0
<b>TOTAL EXPENDITURES</b>	<b>\$23,286,436</b>	<b>\$18,986,916</b>	<b>\$18,556,634</b>	<b>\$19,248,545</b>	<b>\$19,511,283</b>
<b>FUND SUMMARY</b>					
General	\$22,874,934	\$18,526,483	\$18,094,538	\$18,716,449	\$18,981,279
Municipal Airport	411,502	460,433	462,096	532,096	530,004
<b>TOTAL</b>	<b>\$23,286,436</b>	<b>\$18,986,916</b>	<b>\$18,556,634</b>	<b>\$19,248,545</b>	<b>\$19,511,283</b>

Note: See note under West Police Operations.

Office of the Chief					
PERSONNEL-FTE	16.00	15.50	15.50	16.00	16.00
Personnel Services	\$1,470,105	\$1,709,843	\$1,849,312	\$1,830,150	\$1,921,578
Materials and Services	119,381	156,511	191,740	192,392	372,448
<b>TOTAL EXPENDITURES</b>	<b>\$1,589,486</b>	<b>\$1,866,354</b>	<b>\$2,041,052</b>	<b>\$2,022,542</b>	<b>\$2,294,026</b>
<b>FUND SUMMARY</b>					
General	\$1,589,486	\$1,866,354	\$2,041,052	\$2,022,542	\$2,294,026

Operations Support					
PERSONNEL-FTE	13.00	13.50	13.50	12.50	12.50
Personnel Services	\$1,345,958	\$1,519,421	\$1,484,920	\$1,927,445	\$1,439,404
Materials and Services	1,781,431	2,195,436	1,799,718	2,254,087	1,756,156
Capital Outlay	165,873	187,984	0	92,982	0
<b>TOTAL EXPENDITURES</b>	<b>\$3,293,262</b>	<b>\$3,902,841</b>	<b>\$3,284,638</b>	<b>\$4,274,514</b>	<b>\$3,195,560</b>
<b>FUND SUMMARY</b>					
General	\$3,266,300	\$3,881,653	\$3,260,797	\$4,250,673	\$3,171,713
Public Safety Communications	26,962	21,188	23,841	23,841	23,847
<b>TOTAL</b>	<b>\$3,293,262</b>	<b>\$3,902,841</b>	<b>\$3,284,638</b>	<b>\$4,274,514</b>	<b>\$3,195,560</b>

Technical Services					
PERSONNEL-FTE	85.00	83.50	83.50	84.00	84.00
Personnel Services	\$8,045,568	\$7,992,958	\$8,728,077	\$8,839,151	\$8,777,120
Materials and Services	2,665,896	2,636,734	2,789,144	2,931,795	2,527,655
Capital Outlay	647,877	-8,090	0	110,221	0
<b>TOTAL EXPENDITURES</b>	<b>\$11,359,341</b>	<b>\$10,621,602</b>	<b>\$11,517,221</b>	<b>\$11,881,167</b>	<b>\$11,304,775</b>
<b>FUND SUMMARY</b>					
General	\$8,595,055	\$7,673,628	\$8,196,518	\$8,517,931	\$8,386,972
Public Safety Communications	2,764,286	2,947,974	3,320,703	3,363,236	2,917,803
<b>TOTAL</b>	<b>\$11,359,341</b>	<b>\$10,621,602</b>	<b>\$11,517,221</b>	<b>\$11,881,167</b>	<b>\$11,304,775</b>

# Police

# Division Financial Summary

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 12/31/2013 Budget	FY15 Proposed Budget
West Police Operations					
PERSONNEL-FTE	98.66	98.66	98.66	99.66	99.66
Personnel Services	\$6,414,874	\$12,461,994	\$12,849,266	\$12,833,773	\$12,870,850
Materials and Services	879,134	955,711	1,047,930	1,060,723	479,277
Capital Outlay	0	0	0	0	10,250
TOTAL EXPENDITURES	\$7,294,008	\$13,417,705	\$13,897,196	\$13,894,496	\$13,360,377
FUND SUMMARY					
General	\$7,294,008	\$13,417,705	\$13,897,196	\$13,894,496	\$13,360,377

Note: Mid FY12, the Police Investigations/Patrol Divisions were divided geographically into two separate divisions: East Police Operations (formerly Patrol) and West Police Operations (formerly Investigations).

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## Financial Summary

	FY12	FY13	FY14	FY14	FY15
	Actual	Actual	Adopted	12/31/2013	Proposed
			Budget	Budget	Budget
PERSONNEL-FTE	419.75	421.75	419.25	422.25	420.25
Personnel Services	\$36,930,736	\$37,941,198	\$42,052,392	\$42,093,431	\$42,449,254
Materials and Services	23,489,704	24,330,194	31,332,742	28,472,342	27,580,132
Capital Outlay	2,475,575	5,456,725	5,090,794	8,523,412	6,733,220
<b>TOTAL EXPENDITURES</b>	<b>\$62,896,015</b>	<b>\$67,728,117</b>	<b>\$78,475,928</b>	<b>\$79,089,185</b>	<b>\$76,762,606</b>
<b>FUND SUMMARY</b>					
General	\$5,955,352	\$6,107,475	\$6,238,088	\$6,256,184	\$5,430,730
Road	9,727,425	10,021,883	11,562,590	11,163,270	10,594,428
Construction and Rental Housing	301,911	383,096	414,743	414,743	420,792
Systems Devel. Cap. Proj.	215,488	211,679	289,212	289,212	291,531
Municipal Airport	5,642,856	5,905,571	6,011,303	5,961,126	6,366,964
Parking Services	44,787	39,019	57,306	57,306	49,912
Wastewater Utility	17,572,343	18,556,426	20,918,924	20,900,370	21,980,532
Stormwater Utility	11,413,050	11,595,455	13,859,384	13,887,073	13,972,656
Fleet Services	7,469,366	10,338,366	13,678,870	14,714,398	12,072,592
Professional Services	4,553,437	4,569,147	5,445,508	5,445,503	5,582,469
<b>TOTAL</b>	<b>\$62,896,015</b>	<b>\$67,728,117</b>	<b>\$78,475,928</b>	<b>\$79,089,185</b>	<b>\$76,762,606</b>

## Service Budget View for FY15

	Revenue		Expenditures		FTE
	General Fund	General Fund	Other Funds	All Funds	All Funds
Infrastructure and Planning Services					
Airport	\$0	\$0	\$6,366,964	\$6,366,964	36.41
Construction and Rental Housing	0	0	1,311,597	1,311,597	11.45
Parks and Open Space	123,252	3,826,596	497,396	4,323,992	30.83
Parking	0	0	49,912	49,912	0.00
Infrastructure Project and Info. Mgt.	0	0	5,582,469	5,582,469	41.54
Stormwater	0	0	12,204,447	12,204,447	73.35
Transportation	0	192,747	9,956,930	10,149,677	56.80
Urban Forestry	0	0	1,472,102	1,472,102	10.13
Wastewater Collection and Treatment	0	0	21,817,467	21,817,467	121.14
Public Works Department Admin.	0	1,334,672	0	1,334,672	7.65
<b>Subtotal</b>	<b>123,252</b>	<b>5,354,015</b>	<b>59,259,284</b>	<b>64,613,299</b>	<b>389.30</b>
Culture and Recreation Services					
Athletics	0	76,715	0	76,715	0.75
Central Business Functions					
Fleet and Radio Communication Svcs.	0	0	12,072,592	12,072,592	30.20
<b>Total</b>	<b>\$123,252</b>	<b>\$5,430,730</b>	<b>\$71,331,876</b>	<b>\$76,762,606</b>	<b>420.25</b>

# Public Works

# Division Financial Summary

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 12/31/2013 Budget	FY15 Adopted Budget
Administration					
PERSONNEL-FTE	17.00	17.00	16.00	16.00	16.00
Personnel Services	\$1,655,233	\$1,733,789	\$1,934,919	\$1,975,958	\$1,845,572
Materials and Services	2,587,709	2,617,677	3,092,752	3,051,713	3,242,247
<b>TOTAL EXPENDITURES</b>	<b>\$4,242,942</b>	<b>\$4,351,466</b>	<b>\$5,027,671</b>	<b>\$5,027,671</b>	<b>\$5,087,819</b>
<b>FUND SUMMARY</b>					
General	\$1,072,138	\$1,133,368	\$1,321,433	\$1,321,433	\$1,334,672
Road	118,720	119,367	161,122	161,122	163,228
Wastewater Utility	1,389,168	1,364,675	1,539,010	1,539,010	1,549,824
Stormwater Utility	1,484,509	1,549,354	1,777,739	1,777,739	1,809,076
Professional Services	178,407	184,702	228,367	228,367	231,019
<b>TOTAL</b>	<b>\$4,242,942</b>	<b>\$4,351,466</b>	<b>\$5,027,671</b>	<b>\$5,027,671</b>	<b>\$5,087,819</b>
<b>Airport</b>					
PERSONNEL-FTE	33.00	33.00	33.00	36.00	36.00
Personnel Services	\$3,026,076	\$3,224,932	\$3,319,841	\$3,319,841	\$3,573,224
Materials and Services	2,560,584	2,644,847	2,573,756	2,523,579	2,687,515
Capital Outlay	6,300	0	78,000	78,000	63,000
<b>TOTAL EXPENDITURES</b>	<b>\$5,592,960</b>	<b>\$5,869,779</b>	<b>\$5,971,597</b>	<b>\$5,921,420</b>	<b>\$6,323,739</b>
<b>FUND SUMMARY</b>					
Municipal Airport	\$5,590,356	\$5,869,779	\$5,961,597	\$5,911,420	\$6,314,739
Professional Services	2,604	0	10,000	10,000	9,000
<b>TOTAL</b>	<b>\$5,592,960</b>	<b>\$5,869,779</b>	<b>\$5,971,597</b>	<b>\$5,921,420</b>	<b>\$6,323,739</b>
<b>Engineering</b>					
PERSONNEL-FTE	78.60	78.60	76.60	76.60	76.60
Personnel Services	\$7,336,892	\$7,240,372	\$8,496,513	\$8,496,513	\$8,564,710
Materials and Services	1,477,279	1,800,176	3,120,420	2,631,399	2,255,833
Capital Outlay	0	39,794	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$8,814,171</b>	<b>\$9,080,342</b>	<b>\$11,616,933</b>	<b>\$11,127,912</b>	<b>\$10,820,543</b>
<b>FUND SUMMARY</b>					
General	\$94,171	\$89,985	\$60,324	\$63,300	\$60,148
Road	1,672,721	1,970,744	2,804,779	2,309,928	1,917,728
Construction and Rental Housing	260,321	278,499	310,622	310,622	315,263
System Devel. Cap. Proj.	151,098	156,629	199,212	199,212	201,252
Wastewater Utility	962,780	935,831	1,353,988	1,361,810	1,361,895
Stormwater Utility	1,600,887	1,556,213	2,106,975	2,102,012	2,072,367
Fleet Services	8,431	8,891	18,178	18,178	18,648
Professional Services	4,063,762	4,083,550	4,762,855	4,762,850	4,873,242
<b>TOTAL</b>	<b>\$8,814,171</b>	<b>\$9,080,342</b>	<b>\$11,616,933</b>	<b>\$11,127,912</b>	<b>\$10,820,543</b>

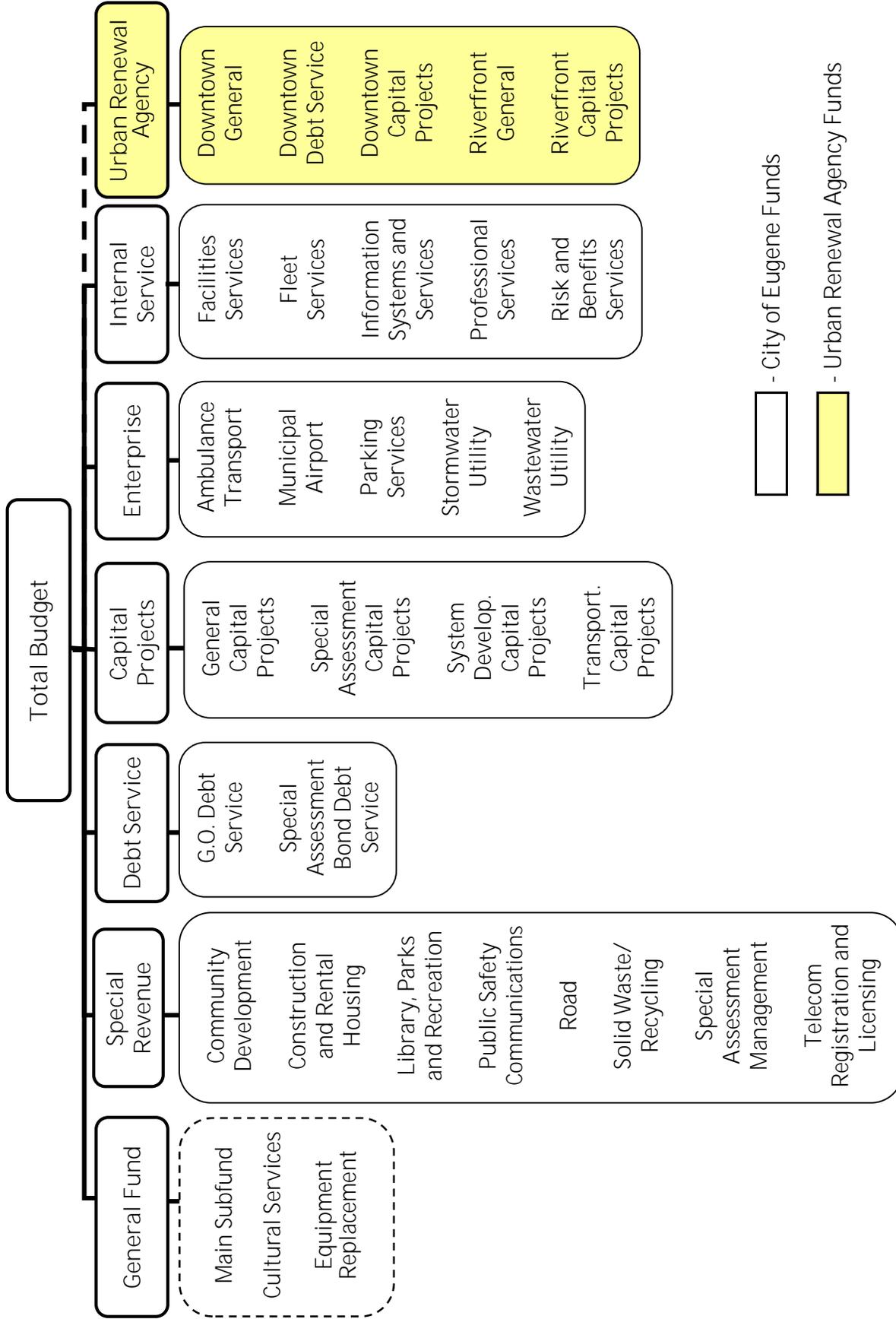
# Public Works

# Division Financial Summary

	FY12	FY13	FY14	FY14	FY15
	Actual	Actual	Adopted	12/31/2013	Proposed
			Budget	Budget	Budget
Maintenance					
PERSONNEL-FTE	130.25	130.25	130.25	130.25	130.25
Personnel Services	\$10,715,138	\$10,929,597	\$12,364,792	\$12,364,792	\$12,618,864
Materials and Services	10,149,566	10,718,165	13,950,359	11,682,840	11,654,962
Capital Outlay	1,570,671	4,160,863	3,920,934	7,353,552	4,697,320
<b>TOTAL EXPENDITURES</b>	<b>\$22,435,375</b>	<b>\$25,808,625</b>	<b>\$30,236,085</b>	<b>\$31,401,184</b>	<b>\$28,971,146</b>
<b>FUND SUMMARY</b>					
General	\$128,447	\$141,111	\$140,961	\$140,961	\$132,599
Road	6,680,617	6,675,826	7,137,600	7,284,171	7,140,180
Construction and Rental Housing	41,590	104,596	104,121	104,121	105,529
Municipal Airport	52,500	35,791	49,706	49,706	52,225
Parking Services	44,787	39,019	57,306	57,306	49,912
Wastewater Utility	3,826,448	4,227,047	4,442,665	4,425,665	4,745,639
Stormwater Utility	4,083,557	4,152,092	4,498,526	4,498,526	4,544,769
Fleet Services	7,460,934	10,329,475	13,660,692	14,696,220	12,053,944
Professional Services	116,495	103,668	144,508	144,508	146,349
<b>TOTAL</b>	<b>\$22,435,375</b>	<b>\$25,808,625</b>	<b>\$30,236,085</b>	<b>\$31,401,184</b>	<b>\$28,971,146</b>
<b>Parks and Open Space</b>					
PERSONNEL-FTE	79.40	79.40	79.90	79.90	77.90
Personnel Services	\$6,793,401	\$6,890,798	\$7,445,067	\$7,445,067	\$7,321,482
Materials and Services	3,233,460	3,293,452	4,087,511	4,084,243	3,402,900
<b>TOTAL EXPENDITURES</b>	<b>\$10,026,861</b>	<b>\$10,184,250</b>	<b>\$11,532,578</b>	<b>\$11,529,310</b>	<b>\$10,724,382</b>
<b>FUND SUMMARY</b>					
General	\$4,660,595	\$4,743,013	\$4,715,370	\$4,730,490	\$3,903,311
Road	1,255,368	1,255,946	1,459,089	1,408,049	1,373,292
System Devel. Cap. Proj.	64,390	55,050	90,000	90,000	90,279
Wastewater Utility	1,273	8,210	7,524	7,524	7,644
Stormwater Utility	3,853,065	3,924,804	4,960,817	4,993,469	5,026,997
Professional Services	192,170	197,227	299,778	299,778	322,859
<b>TOTAL</b>	<b>\$10,026,861</b>	<b>\$10,184,250</b>	<b>\$11,532,578</b>	<b>\$11,529,310</b>	<b>\$10,724,382</b>
<b>Wastewater</b>					
PERSONNEL-FTE	81.50	83.50	83.50	83.50	83.50
Personnel Services	\$7,403,995	\$7,921,711	\$8,491,260	\$8,491,260	\$8,525,402
Materials and Services	3,481,107	3,255,875	4,507,944	4,498,568	4,336,675
Capital Outlay	898,604	1,256,069	1,091,860	1,091,860	1,972,900
<b>TOTAL EXPENDITURES</b>	<b>\$11,783,706</b>	<b>\$12,433,655</b>	<b>\$14,091,064</b>	<b>\$14,081,688</b>	<b>\$14,834,977</b>
<b>FUND SUMMARY</b>					
Wastewater Utility	\$11,392,674	\$12,020,663	\$13,575,737	\$13,566,361	\$14,315,530
Stormwater Utility	391,032	412,992	515,327	515,327	519,447
<b>TOTAL</b>	<b>\$11,783,706</b>	<b>\$12,433,655</b>	<b>\$14,091,064</b>	<b>\$14,081,688</b>	<b>\$14,834,977</b>

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# Fund Structure



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# Fund Matrix

General Fund (GF) - used to account for everything not reported in another fund					
Subfund Name and Number	Purpose	Primary Funding Sources	Primary Expenditures	Spending Restrictions	FY15 Proposed Budget Document Reference
Main Subfund (011)	General purpose government programs.	Property tax revenues, contributions in lieu of tax, user fees.	Police and fire services, library and recreation services, parks maintenance services, planning services, general administration.	Most revenues are unrestricted; grant funds are restricted by granting agency; some funds are pass throughs to other governments.	Page 84
Cultural Services Subfund (031)	To account for the operation of the Hult Center, community events, public art and Cuthbert Amphitheater.	Transient room tax revenue, rental, ticket office and patron user fees.	Operation and management of the Hult Center and Cuthbert Amphitheater.	State statute requires that 100% of revenue from the City's 4.5% transient room tax go to promote tourism and tourism-related facilities.	N/A
Equipment Replacement Subfund (041)	To account for resources associated with future replacement of General Fund equipment other than vehicles.	General Fund transfer and department match funds.	General Fund equipment including fire turnouts, fire self-contained breathing apparatus (SCBA), police weapons and forensic equipment, generators and library materials handling system.	None, departments must contribute 50% match to access equipment replacement funds, and typically the item must total at least \$20,000.	N/A

# Fund Matrix

Special Revenue Funds - used to account for the proceeds of certain revenue sources that are legally restricted to expenditure for specific purposes						FY15 Proposed Budget Document Reference
Reporting Fund Name and Number	Purpose	Primary Funding Sources	Primary Expenditures	Spending Restrictions		
Community Development Fund (170)	To account for grant revenues received from the federal government related to community development and affordable housing.	Federal grants and loan repayments.	Eligible capital projects, Broadway Commerce Center, low income housing, loans for historic properties and commercial revitalization.	Community Development Block Grant (CDBG) funds must meet the federal government criteria of benefiting low to moderate income individuals' needs, eliminating slums and blight and addressing an urgent need.		Page 85
Construction and Rental Housing Fund (150)	To account for construction permit activities and collection of rental housing fund program activities.	Construction permit fees and annual fees from rental housing program.	Program activities.	City Code 7.300 and 8.440 - Recover all of the City's costs related to processing the application for the permit and inspecting the work during and after completion of the work; to provide a reasonable return to the public for the permitted on-going use of the public way; and offsetting the costs to the City associated with the enforcement of rental housing code.		Page 86
Library, Parks and Recreation Fund (180)	To account for contributions from private donors to support the public library and City-owned parks and recreation facilities.	Private donations.	Per the designation of the donor.	Designation upon receipt of donation.		Page 88
Public Safety Communications Fund (130)	To account for the operation of 9-1-1 call taking and the operations and maintenance of the regional radio system.	Telephone excise tax, intergovernmental revenue and revenues from other governments who subscribe to the communications systems.	9-1-1 call taking center and operations and maintenance of the public safety regional radio system.	Oregon Revised Statutes (ORS) 403 restricts use of state 9-1-1 tax funds to 9-1-1 operations and an Intergovernmental Agreement (IGA) between participating jurisdictions, limits use of those revenues to funding of the regional radio system.		Page 89
Road Fund (131)	To account for the operations and maintenance of the City's street transportation system.	State Highway Trust Fund allocations, revenue from the utility systems for the use and occupancy of the City's right-of-way and other grants, fees and permits.	Street surface repair, street lighting, signing and striping, traffic signal maintenance, transportation planning and engineering and street tree maintenance.	Funding must be used for road related purposes by ORS 366.785-366.820, 366.514, and Article IX, section 3a, of the Oregon Constitution and is limited to specific projects stated in each grant award.		Page 90
Solid Waste and Recycling Fund (155)	To account for activity associated with solid waste and recycling efforts.	Solid waste hauler license fees.	Regulation of solid waste collection services and development/promotion of waste prevention and green building efforts.	City Code 3.250(1)(g) - Fees that allow the city, at a minimum, to recover regulatory and enforcement costs associated with solid waste and/or recycling collection.		Page 91
Special Assessment Management Fund (110)	To account for activities related to support of the special assessment program and assessment deferral programs.	Assessment bond proceeds, fees paid by property owners.	Collection activities for principal and interest on contracts; collection activities for transient room taxes. Deferral of assessments for low income property owners and low income senior property owners under City Code 7.195.	Council authorized programs for property owners to finance assessments and participate in deferral programs; funding is unrestricted but used for these purposes.		Page 92
Telecom Registration/Licensing Fund (135)	To account for revenues and expenditures associated with the 2% registration fee/business privilege tax for providers of telecommunications services in Eugene.	2% of registrants' gross revenues derived from their telecommunication activities within the City.	City telecom related projects and activities that benefit the community.	Program administration and telecom projects that benefit the community. Funds will not be used to replace property tax revenue: City Code 3.415 and Ordinance 20083 Findings #13 and #15.		Page 93

# Fund Matrix

Debt Service Funds - used to account for the accumulation of resources and payment of long-term debt principal and interest				
Reporting Fund Name and Number	Purpose	Primary Funding Sources	Primary Expenditures	Spending Restrictions
General Obligation Debt Service Fund (211)	To account for revenues and expenditures related to voter-approved general obligation bonds issued by the City.	Property tax revenues.	Pay the principal of and interest on outstanding general obligation bonds approved by voters.	ORS 294.388 requires a separate fund to be set up for payment of General Obligation Bonds. ORS 287A.140 states that the City may not divert funds while principal or interest on GO bonds remains unpaid.
Special Assessment Bond Debt Fund (250)	To pay principal and interest on bonds issued to pay for property owner assessment financing contracts.	Assessment bond proceeds, fees paid by property owners.	Payments of principal and interest to bond holders.	Bond covenants restrict property owner payments to paying off principal and interest on assessment bonds issued by the City.

FY15 Proposed Budget Document Reference  
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Capital Project Funds - used to account for financial resources to be used for the acquisition or construction of major capital facilities				
Reporting Fund Name and Number	Purpose	Funding Sources	Primary Expenditures	Spending Restrictions
General Capital Projects Fund (310)	To account for the financing, construction and preservation of capital facilities not financed by proprietary or other capital projects funds.	General Fund transfer, bond proceeds and grants.	Preservation and major repairs of General Fund buildings, public art, City Hall replacement, and park and open space land acquisitions.	Funding provided by bond proceeds (including interest earnings) are restricted by the terms of the bond measure approved by voters. Grants are usually restricted to a specific project or type of project.
Special Assessments Capital Projects Fund (350)	To account for the interim financing and related costs of construction for public improvements which primarily benefit the property owners against whose properties special assessments are levied.	Debt issuance and repayment.	Construction of public improvements.	General Fund transfers are unrestricted. State law restricts assessments to the specific improvement constructed.
Systems Development Capital Projects Fund (330)	To account for System Development Charge (SDC) revenues and expenditures in four major infrastructure systems.	SDC fees paid when permits are issued.	Capacity-enhancing projects for the following systems: transportation, wastewater, stormwater and parks systems.	ORS 223.297 to 223.314 restricts expenditures to capacity-enhancing projects for the four systems.
Transportation Capital Projects Fund (340)	To account for revenues from dedicated sources and related non-development transportation capital project expenditures.	State and federal transportation grants, a \$0.05 per gallon local motor vehicle fuel tax and the 2008 and 2012 voter-approved Street Bonds.	Pavement preservation program fixing streets and funding bicycle and pedestrian projects.	Funding provided by bond proceeds (including interest earnings) are restricted by the terms of the bond measure approved by voters. Grants are usually restricted to a specific project or type of project. Gas tax revenues are dedicated to the preservation and maintenance of the street system per state law. Per State Constitution, Article 9, Section 3a: ORS 366 and 367 and City Code 3.489 (2).

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# Fund Matrix

Enterprise Funds - used to account for operations that are financed and operated in a similar manner as a private business; intended to be self-supporting					
Reporting Fund Name and Number	Purpose	Primary Funding Sources	Primary Expenditures	Spending Restrictions	FY15 Proposed Budget Document Reference
Ambulance Transport Fund (592)	To account for the operations of ambulance transportation services.	User fees and subscription program membership fees.	Costs related to ambulance transport and associated pre-hospital life support care.	The proceeds of user fees are retained in the fund for operating the service.	Page 100
Municipal Airport Fund (510)	To account for the operation of the municipal airport.	Airline, parking and concession revenues. Airport Improvement Program (AIP) grant monies and Passenger Facility Charges (PFC).	Airport operations and capital improvements.	Revenues are restricted for use in financing airport operations and eligible airport projects as determined by FAA regulation.	Page 101
Parking Services Fund (520)	To account for operations of the City's municipal parking program.	Parking fees, fines, meter receipts and rentals.	To operate and maintain parking facilities as well as a transfer to the General Fund to fund a dedicated downtown police unit and other City services.	The proceeds of user fees are retained in the fund for operating the system.	Page 102
Stormwater Utility Fund (539)	To account for activities related to the stormwater system and providing wetland mitigation credits.	Stormwater user fees and mitigation credit sales.	For the operation, construction and maintenance of the stormwater drainage system and the wetland resource protection and enhancement program.	As allowed under state statute, the proceeds of user fees are retained in the fund for planning, constructing and/or operating the system. Wetland mitigation credits are restricted to appropriate projects within the wetland bank service area.	Page 103
Wastewater Utility Fund (530)	To account for activities related to the wastewater collection and treatment system.	Wastewater user fees.	For the construction, operation and maintenance of the wastewater collection and treatment system.	Partial restriction for outstanding regional wastewater system debt payments. As allowed under state statute, the proceeds of user fees are retained in the fund for planning, constructing and/or operating the system. Per IGA, all regional revenues are required to be passed through to MWWMC.	Page 104

# Fund Matrix

Internal Service Funds - used to account for fiscal activities when goods or services are furnished internally to other departments on a cost reimbursement basis						FY15 Proposed Budget Document Reference
Reporting Fund Name and Number	Purpose	Primary Funding Sources	Primary Expenditures	Spending Restrictions		
Facilities Services Fund (615) (excluding Facilities Replacement subfund (614))	To account for the different aspects of operation and maintenance of City-owned facilities.	Lease payments, facility maintenance rates, charges to capital funds.	Facility maintenance for Atrium Building; debt service on Atrium bonds; general facility maintenance for City buildings; and architectural and project management services performed by Facility Management Division personnel.	Limited to the participating and benefiting funds that incurred the fees and charges for services, consistent with the cost-reimbursement goal of internal service funds. The Atrium Fund has an internal debt covenant to maintain a prudent debt reserve. There are no restrictions for the Facilities Maintenance and Facilities Professional Services Funds.		Page 105
Facilities Replacement subfund (614)	Set aside funds for the renovation or replacement of City Hall.	Currently no ongoing funding sources.	Reserve for City Hall, funds transferred to capital fund as needed for construction and design.	None		N/A
Fleet Services Fund (600)	To provide for a way to systematically set aside funding for the purchase of vehicles, equipment and radio infrastructure, maintenance.	Fleet and radio user charges.	Vehicle and radio purchases and equipment maintenance.	Limited to the participating and benefiting funds that incurred the fees and charges for services, consistent with the cost-reimbursement goal of internal service funds. For the General Fund there are no restrictions. For Non-General Funds, see restrictions for all funds, including: Municipal Airport Fund, Road Fund, Stormwater Utility Fund and Wastewater Utility Fund. The proceeds of department charges are retained in the fund to operate and maintain the system.		Page 106
Information System and Services Fund (610)	To account for the activity related to information systems and services for City departments, information systems for public safety and central business software applications.	User charges to other City funds for software support, hardware support, network services, telephones, printing, copying and postage and records management system charges to the City of Springfield.	Data processing and reproduction, equipment purchases and maintenance, postage, telephone and printing services, Public Safety and Justice software systems, and the purchase of central business software.	Limited to the participating and benefiting funds that incurred the fees and charges for services, consistent with the cost-reimbursement goal of internal service funds. Resources associated with the Records Management System (RMS) project may not be transferred out of this fund or otherwise used for other purposes under an IGA with the City of Springfield.		Page 107
Professional Services Fund (630)	To account for professional engineering services performed by Public Works personnel for other City funds and outside agencies.	User charges.	Engineering services.	Limited to the participating and benefiting funds that incurred the fees and charges for services, consistent with the cost-reimbursement goal of internal service funds.		Page 108
Risk and Benefits Fund (620)	To account for costs of the City's self-insurance programs including risk management, employee health and benefits, pension bond and other post-employee benefits.	Rates charged to all City funds and payment for insurance plans from active employees and retirees.	Property and liability insurance and claims, current and previous employee health and benefits, principal and interest on pension bonds, workers compensation and unemployment insurance.	Resources placed into the Employee Health and Benefits subfund may not be transferred out of this subfund or otherwise used for other purposes according to ORS 731.036(6). Expenditures from the Risk subfund are limited under EC 2.585. Pension bond reserves are prudent internal reserves to ensure payment of principal and interest on pension bonds. Reserves constitute funds from both the General Fund and non-General Funds. See restrictions on non-General Funds.		Page 109

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# General Fund (010) Reporting Fund

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Taxes	95,408,813	96,049,499	97,351,000	98,143,690	100,348,500
Licenses/Permits	5,882,739	5,800,117	6,367,700	5,853,850	6,049,250
Intergovernmental	5,728,876	5,438,925	4,007,140	5,236,720	4,150,803
Rental	114,379	118,269	114,068	108,800	108,040
Charges for Services	11,020,946	11,291,868	11,225,228	12,173,394	11,235,781
Fines/Forfeitures	2,631,021	2,251,846	2,143,775	2,173,475	2,272,000
Miscellaneous	653,588	1,566,052	474,850	477,943	331,400
Interfund Transfers	8,966,512	9,320,241	9,767,993	9,767,993	9,654,131
<b>Total Revenues</b>	<b>130,406,874</b>	<b>131,836,817</b>	<b>131,451,754</b>	<b>133,935,865</b>	<b>134,149,905</b>
<b>Expenditures</b>					
Central Services	22,147,598	20,985,831	21,600,609	22,084,649	21,551,815
Fire and Emergency Medical Svcs.	24,494,099	25,274,995	25,453,538	26,353,033	26,036,523
Library, Rec. and Cultural Svcs.	24,841,762	23,628,152	25,081,425	24,713,846	25,749,255
Planning and Development	5,803,967	5,653,942	6,039,638	6,822,216	5,729,842
Police	43,619,783	45,365,823	45,490,101	46,995,091	46,194,367
Public Works	5,955,351	6,107,476	6,238,088	6,201,184	5,430,730
Debt Service	239,510	231,663	224,000	224,000	0
Interfund Transfers	6,122,540	6,430,025	4,395,350	6,295,350	4,382,368
Special Payments	410,842	987,156	900,000	700,000	800,000
<b>Total Expenditures</b>	<b>133,635,452</b>	<b>134,665,063</b>	<b>135,422,749</b>	<b>140,389,369</b>	<b>135,874,900</b>
Excess (deficiency) of revenues over expenditures	(3,228,578)	(2,828,246)	(3,970,995)	(6,453,504)	(1,724,995)
Beg. Working Capital (Fund Balance), July 1	44,902,016	41,673,438	35,367,721	38,845,192	32,391,688
End. Working Capital (Fund Balance), June 30	41,673,438	38,845,192	31,396,726	32,391,688	30,666,693

## Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	44,902,016	41,673,438	35,367,721	38,845,192	32,391,688
Total Revenues	130,406,874	131,836,817	131,451,754	133,935,865	134,149,905
<b>Total Resources</b>	<b>175,308,890</b>	<b>173,510,255</b>	<b>166,819,475</b>	<b>172,781,057</b>	<b>166,541,593</b>
<b>Requirements</b>					
Total Expenditures	133,635,452	134,665,063	135,422,749	140,389,369	135,874,900
Ending Working Capital (Fund Balance)	41,673,438	38,845,192	31,396,726	32,391,688	30,666,693
<b>Total Requirements</b>	<b>175,308,890</b>	<b>173,510,255</b>	<b>166,819,475</b>	<b>172,781,057</b>	<b>166,541,593</b>

## Reserves (Budgeted amounts only)

Contingency	29,000	0	47,000	47,000	47,000
Reserve	13,346,930	14,337,463	9,679,726	8,861,491	8,909,693
Unappropriated Ending Fund Balance	21,260,000	21,150,000	21,670,000	21,670,000	21,710,000
<b>Total Reserves</b>	<b>34,635,930</b>	<b>35,487,463</b>	<b>31,396,726</b>	<b>30,578,491</b>	<b>30,666,693</b>

# General Fund (011) Main Subfund

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Taxes	93,722,355	94,302,218	95,631,000	96,363,690	98,568,500
Licenses/Permits	5,882,739	5,800,117	6,367,700	5,853,850	6,049,250
Intergovernmental	5,715,474	4,575,125	4,007,140	5,236,720	4,150,803
Rental	114,379	118,269	114,068	108,800	108,040
Charges for Services	8,887,167	9,343,592	8,690,228	9,833,394	8,689,281
Fines/Forfeitures	2,631,021	2,251,846	2,143,775	2,173,475	2,272,000
Miscellaneous	610,718	1,418,562	444,850	448,643	306,400
Interfund Transfers	8,358,212	8,920,241	9,342,993	9,242,993	9,254,131
<b>Total Revenues</b>	<b>125,922,065</b>	<b>126,729,970</b>	<b>126,741,754</b>	<b>129,261,565</b>	<b>129,398,405</b>
<b>Expenditures</b>					
Central Services	21,997,598	20,835,831	21,450,609	21,922,649	21,401,815
Fire and Emergency Medical Svcs.	24,309,731	24,125,225	25,158,538	25,688,549	25,866,523
Library, Rec. and Cultural Svcs.	20,863,025	19,657,776	20,255,472	20,203,332	20,500,111
Planning and Development	5,803,967	5,653,942	6,039,638	6,822,216	5,729,842
Police	43,610,845	45,350,580	45,365,501	46,860,435	46,155,517
Public Works	5,955,351	6,107,476	6,238,088	6,201,184	5,430,730
Debt Service	239,510	231,663	224,000	224,000	0
Interfund Transfers	6,108,697	6,430,025	4,395,350	6,295,350	4,382,368
Special Payments	410,842	987,156	900,000	700,000	800,000
<b>Total Expenditures</b>	<b>129,299,566</b>	<b>129,379,674</b>	<b>130,027,196</b>	<b>134,917,715</b>	<b>130,266,906</b>
Excess (deficiency) of revenues over expenditures	(3,377,501)	(2,649,704)	(3,285,442)	(5,656,150)	(868,501)
Beg. Working Capital (Fund Balance), July 1	41,443,093	38,065,592	32,454,686	35,415,888	29,759,738
End. Working Capital (Fund Balance), June 30	38,065,592	35,415,888	29,169,244	29,759,738	28,891,237

## Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	41,443,093	38,065,592	32,454,686	35,415,888	29,759,738
Total Revenues	125,922,065	126,729,970	126,741,754	129,261,565	129,398,405
<b>Total Resources</b>	<b>167,365,158</b>	<b>164,795,562</b>	<b>159,196,440</b>	<b>164,677,453</b>	<b>159,158,143</b>
<b>Requirements</b>					
Total Expenditures	129,299,566	129,379,674	130,027,196	134,917,715	130,266,906
Ending Working Capital (Fund Balance)	38,065,592	35,415,888	29,169,244	29,759,738	28,891,237
<b>Total Requirements</b>	<b>167,365,158</b>	<b>164,795,562</b>	<b>159,196,440</b>	<b>164,677,453</b>	<b>159,158,143</b>

## Reserves (Budgeted amounts only)

Contingency	29,000	0	47,000	47,000	47,000
Reserve	10,734,639	11,597,727	7,452,244	6,480,301	7,134,237
Unappropriated Ending Fund Balance	21,260,000	21,150,000	21,670,000	21,670,000	21,710,000
<b>Total Reserves</b>	<b>32,023,639</b>	<b>32,747,727</b>	<b>29,169,244</b>	<b>28,197,301</b>	<b>28,891,237</b>

# Community Development Fund (170)

# Special Revenue Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Intergovernmental	2,630,404	2,191,434	3,941,300	3,688,093	3,974,661
Charges for Services	15,912	13,696	83,950	5,300	83,950
Miscellaneous	461,760	581,978	698,300	392,550	645,180
HUD 108 Loan	1,777,000	0	0	0	0
Principal on Notes/Loans	1,494,051	1,168,036	2,541,000	1,674,404	2,727,750
<b>Total Revenues</b>	<b>6,379,127</b>	<b>3,955,144</b>	<b>7,264,550</b>	<b>5,760,347</b>	<b>7,431,541</b>
<b>Expenditures</b>					
Central Services	0	0	6,000	6,000	6,000
Planning and Development	1,698,270	1,671,466	3,296,938	2,637,174	2,903,110
Capital	42,579	598,379	1,137,250	1,065,458	0
Debt Service	45,798	173,370	248,000	168,000	368,000
Interfund Transfers	117,000	124,000	124,000	124,000	140,000
Special Payments	4,369,003	1,760,547	5,536,337	607,408	6,521,692
<b>Total Expenditures</b>	<b>6,272,650</b>	<b>4,327,762</b>	<b>10,348,525</b>	<b>4,608,040</b>	<b>9,938,802</b>
Excess (deficiency) of revenues over expenditures	106,477	(372,618)	(3,083,975)	1,152,307	(2,507,261)
Beg. Working Capital (Fund Balance), July 1	2,613,361	2,719,838	3,864,043	2,347,220	3,499,527
End. Working Capital (Fund Balance), June 30	2,719,838	2,347,220	780,068	3,499,527	992,266

## Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	2,613,361	2,719,838	3,864,043	2,347,220	3,499,527
Total Revenues	6,379,127	3,955,144	7,264,550	5,760,347	7,431,541
<b>Total Resources</b>	<b>8,992,488</b>	<b>6,674,982</b>	<b>11,128,593</b>	<b>8,107,567</b>	<b>10,931,068</b>
<b>Requirements</b>					
Total Expenditures	6,272,650	4,327,762	10,348,525	4,608,040	9,938,802
Ending Working Capital (Fund Balance)	2,719,838	2,347,220	780,068	3,499,527	992,266
<b>Total Requirements</b>	<b>8,992,488</b>	<b>6,674,982</b>	<b>11,128,593</b>	<b>8,107,567</b>	<b>10,931,068</b>

## Reserves (Budgeted amounts only)

Reserve	600,000	826,000	780,068	809,266	992,266
Balance Available	206,209	196,146	0	2,413	0
<b>Total Reserves</b>	<b>806,209</b>	<b>1,022,146</b>	<b>780,068</b>	<b>811,679</b>	<b>992,266</b>

# Construction and Rental Housing Fund (150)

# Special Revenue Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Licenses/Permits	3,105,470	2,960,193	3,260,000	4,021,790	3,406,414
Charges for Services	3,682,997	3,477,417	3,390,500	4,786,604	4,045,976
Fines/Forfeitures	16,880	32,529	35,000	19,600	42,125
Miscellaneous	53,983	28,347	380,600	68,122	352,851
<b>Total Revenues</b>	<b>6,859,330</b>	<b>6,498,486</b>	<b>7,066,100</b>	<b>8,896,116</b>	<b>7,847,366</b>
<b>Expenditures</b>					
Fire and Emergency Medical Svcs.	233,824	244,728	280,280	280,280	291,175
Planning and Development	4,740,764	5,049,658	5,455,828	5,505,937	5,824,286
Public Works	301,911	383,096	414,743	414,743	420,792
Interfund Transfers	573,000	630,000	677,000	677,000	744,000
Special Payments	427,580	483,515	565,000	565,000	640,000
<b>Total Expenditures</b>	<b>6,277,079</b>	<b>6,790,997</b>	<b>7,392,851</b>	<b>7,442,960</b>	<b>7,920,253</b>
Excess (deficiency) of revenues over expenditures	582,251	(292,511)	(326,751)	1,453,156	(72,887)
Beg. Working Capital (Fund Balance), July 1	1,939,004	2,521,255	2,115,350	2,228,744	3,681,900
End. Working Capital (Fund Balance), June 30	2,521,255	2,228,744	1,788,599	3,681,900	3,609,013

### Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	1,939,004	2,521,255	2,115,350	2,228,744	3,681,900
Total Revenues	6,859,330	6,498,486	7,066,100	8,896,116	7,847,366
<b>Total Resources</b>	<b>8,798,334</b>	<b>9,019,741</b>	<b>9,181,450</b>	<b>11,124,860</b>	<b>11,529,266</b>
<b>Requirements</b>					
Total Expenditures	6,277,079	6,790,997	7,392,851	7,442,960	7,920,253
Ending Working Capital (Fund Balance)	2,521,255	2,228,744	1,788,599	3,681,900	3,609,013
<b>Total Requirements</b>	<b>8,798,334</b>	<b>9,019,741</b>	<b>9,181,450</b>	<b>11,124,860</b>	<b>11,529,266</b>

### Reserves (Budgeted amounts only)

Balance Available	2,076,254	2,366,990	1,788,599	1,901,993	3,609,013
<b>Total Reserves</b>	<b>2,076,254</b>	<b>2,366,990</b>	<b>1,788,599</b>	<b>1,901,993</b>	<b>3,609,013</b>

# Library Local Option Levy Fund (111)

# Special Revenue Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Total Revenues	0	0	0	0	0
<b>Expenditures</b>					
Interfund Transfers	474,950	0	0	0	0
Total Expenditures	474,950	0	0	0	0
Excess (deficiency) of revenues over expenditures	(474,950)	0	0	0	0
Beg. Working Capital (Fund Balance), July 1	474,950	0	0	0	0
End. Working Capital (Fund Balance), June 30	0	0	0	0	0

### Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	474,950	0	0	0	0
Total Revenues	0	0	0	0	0
Total Resources	474,950	0	0	0	0
<b>Requirements</b>					
Total Expenditures	474,950	0	0	0	0
Ending Working Capital (Fund Balance)	0	0	0	0	0
Total Requirements	474,950	0	0	0	0

<b>Reserves (Budgeted amounts only)</b>					
Total Reserves	0	0	0	0	0

Note: Library Local Option Levy ended in FY11 and all remaining resources were transferred to the General Fund in FY12.

# Library, Parks and Recreation Fund (180)

# Special Revenue Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Intergovernmental	0	0	0	176,330	0
Rental	0	16,920	16,920	16,920	16,920
Charges for Services	42,007	25,826	40,000	35,600	43,000
Miscellaneous	529,735	432,298	361,597	525,472	360,192
<b>Total Revenues</b>	<b>571,742</b>	<b>475,044</b>	<b>418,517</b>	<b>754,322</b>	<b>420,112</b>
<b>Expenditures</b>					
Library, Rec. and Cultural Svcs.	143,499	283,132	348,500	348,500	753,000
Capital	44,737	95,585	1,175,899	1,364,235	50,780
<b>Total Expenditures</b>	<b>188,236</b>	<b>378,717</b>	<b>1,524,399</b>	<b>1,712,735</b>	<b>803,780</b>
<b>Excess (deficiency) of</b>					
revenues over expenditures	383,506	96,327	(1,105,882)	(958,413)	(383,668)
Beg. Working Capital (Fund Balance), July 1	3,283,671	3,667,177	3,756,304	3,763,504	2,805,091
End. Working Capital (Fund Balance), June 30	3,667,177	3,763,504	2,650,422	2,805,091	2,421,423

## Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	3,283,671	3,667,177	3,756,304	3,763,504	2,805,091
Total Revenues	571,742	475,044	418,517	754,322	420,112
<b>Total Resources</b>	<b>3,855,413</b>	<b>4,142,221</b>	<b>4,174,821</b>	<b>4,517,826</b>	<b>3,225,203</b>
<b>Requirements</b>					
Total Expenditures	188,236	378,717	1,524,399	1,712,735	803,780
Ending Working Capital (Fund Balance)	3,667,177	3,763,504	2,650,422	2,805,091	2,421,423
<b>Total Requirements</b>	<b>3,855,413</b>	<b>4,142,221</b>	<b>4,174,821</b>	<b>4,517,826</b>	<b>3,225,203</b>

## Reserves (Budgeted amounts only)

Reserve	2,083,421	2,344,874	2,320,567	2,454,811	2,067,895
Balance Available	1,701	190,232	329,855	205,224	353,528
<b>Total Reserves</b>	<b>2,085,122</b>	<b>2,535,106</b>	<b>2,650,422</b>	<b>2,660,035</b>	<b>2,421,423</b>

# Public Safety Communications Fund (130)

# Special Revenue Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Intergovernmental	765,851	754,020	803,550	803,550	801,551
Charges for Services	2,649,036	2,818,755	2,572,146	2,560,716	2,401,433
Miscellaneous	12,131	10,870	11,708	9,917	9,100
Interfund Transfers	1,376,568	80,725	81,050	81,050	121,068
<b>Total Revenues</b>	<b>4,803,586</b>	<b>3,664,370</b>	<b>3,468,454</b>	<b>3,455,233</b>	<b>3,333,152</b>
<b>Expenditures</b>					
Police	2,791,248	2,969,162	3,344,544	3,361,083	2,941,650
Interfund Transfers	142,000	173,000	188,000	188,000	186,000
Special Payments	0	0	0	316,193	354,559
<b>Total Expenditures</b>	<b>2,933,248</b>	<b>3,142,162</b>	<b>3,532,544</b>	<b>3,865,276</b>	<b>3,482,209</b>
Excess (deficiency) of revenues over expenditures	1,870,338	522,208	(64,090)	(410,043)	(149,057)
Beg. Working Capital (Fund Balance), July 1	0	1,870,338	2,115,286	2,392,546	1,982,503
<b>End. Working Capital (Fund Balance), June 30</b>	<b>1,870,338</b>	<b>2,392,546</b>	<b>2,051,196</b>	<b>1,982,503</b>	<b>1,833,446</b>

### Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	0	1,870,338	2,115,286	2,392,546	1,982,503
Total Revenues	4,803,586	3,664,370	3,468,454	3,455,233	3,333,152
<b>Total Resources</b>	<b>4,803,586</b>	<b>5,534,708</b>	<b>5,583,740</b>	<b>5,847,779</b>	<b>5,315,655</b>
<b>Requirements</b>					
Total Expenditures	2,933,248	3,142,162	3,532,544	3,865,276	3,482,209
Ending Working Capital (Fund Balance)	1,870,338	2,392,546	2,051,196	1,982,503	1,833,446
<b>Total Requirements</b>	<b>4,803,586</b>	<b>5,534,708</b>	<b>5,583,740</b>	<b>5,847,779</b>	<b>5,315,655</b>

### Reserves (Budgeted amounts only)

Reserve	945,000	1,097,776	1,188,070	1,188,070	1,414,185
Balance Available	419,171	624,364	863,126	598,734	419,261
<b>Total Reserves</b>	<b>1,364,171</b>	<b>1,722,140</b>	<b>2,051,196</b>	<b>1,786,804</b>	<b>1,833,446</b>

Note: New reporting fund created in FY12 to combine Regional Radio activities (subfund 134, previously subfund 688 in Fleet Services Fund 600), and the Public Safety Answering Point Fund (subfund 132).

# Road Fund (131)

# Special Revenue Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Licenses/Permits	1,680,744	1,667,204	1,660,000	1,701,700	1,710,000
Intergovernmental	8,665,354	8,725,273	9,073,424	9,285,350	9,307,000
Rental	47,207	67,819	57,801	57,482	55,482
Charges for Services	55,861	51,367	56,545	86,198	74,500
Fines/Forfeitures	40	71	0	0	0
Miscellaneous	175,233	131,390	95,000	194,272	116,000
Interfund Transfers	100,000	1,132,000	0	0	0
<b>Total Revenues</b>	<b>10,724,439</b>	<b>11,775,124</b>	<b>10,942,770</b>	<b>11,325,002</b>	<b>11,262,982</b>
<b>Expenditures</b>					
Public Works	9,727,425	10,021,883	11,562,590	11,163,270	10,594,428
Interfund Transfers	667,000	721,000	779,000	779,000	703,000
<b>Total Expenditures</b>	<b>10,394,425</b>	<b>10,742,883</b>	<b>12,341,590</b>	<b>11,942,270</b>	<b>11,297,428</b>
Excess (deficiency) of revenues over expenditures	330,014	1,032,241	(1,398,820)	(617,268)	(34,446)
Beg. Working Capital (Fund Balance), July 1	2,123,140	2,453,154	3,150,525	3,485,395	2,868,127
End. Working Capital (Fund Balance), June 30	2,453,154	3,485,395	1,751,705	2,868,127	2,833,681

### Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	2,123,140	2,453,154	3,150,525	3,485,395	2,868,127
Total Revenues	10,724,439	11,775,124	10,942,770	11,325,002	11,262,982
<b>Total Resources</b>	<b>12,847,579</b>	<b>14,228,278</b>	<b>14,093,295</b>	<b>14,810,397</b>	<b>14,131,109</b>
<b>Requirements</b>					
Total Expenditures	10,394,425	10,742,883	12,341,590	11,942,270	11,297,428
Ending Working Capital (Fund Balance)	2,453,154	3,485,395	1,751,705	2,868,127	2,833,681
<b>Total Requirements</b>	<b>12,847,579</b>	<b>14,228,278</b>	<b>14,093,295</b>	<b>14,810,397</b>	<b>14,131,109</b>

### Reserves (Budgeted amounts only)

Balance Available	1,960,504	2,011,523	1,751,705	2,485,895	2,833,681
<b>Total Reserves</b>	<b>1,960,504</b>	<b>2,011,523</b>	<b>1,751,705</b>	<b>2,485,895</b>	<b>2,833,681</b>

# Solid Waste and Recycling Fund (155)

# Special Revenue Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Licenses/Permits	613,951	656,021	839,000	825,429	839,468
Intergovernmental	71,669	(8,967)	0	3,000	7,000
Charges for Services	5,051	1,856	0	108	0
Fines/Forfeitures	160	3,010	0	0	0
Miscellaneous	8,303	5,044	1,703	4,426	3,000
<b>Total Revenues</b>	<b>699,134</b>	<b>656,964</b>	<b>840,703</b>	<b>832,963</b>	<b>849,468</b>
<b>Expenditures</b>					
Central Services	0	50,000	54,962	54,962	0
Planning and Development	730,890	752,888	759,303	701,001	745,468
Interfund Transfers	67,000	97,000	77,000	77,000	104,000
<b>Total Expenditures</b>	<b>797,890</b>	<b>899,888</b>	<b>891,265</b>	<b>832,963</b>	<b>849,468</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(98,756)</b>	<b>(242,924)</b>	<b>(50,562)</b>	<b>0</b>	<b>0</b>
Beg. Working Capital (Fund Balance), July 1	800,151	701,395	431,630	458,471	458,471
End. Working Capital (Fund Balance), June 30	701,395	458,471	381,068	458,471	458,471

### Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	800,151	701,395	431,630	458,471	458,471
Total Revenues	699,134	656,964	840,703	832,963	849,468
<b>Total Resources</b>	<b>1,499,285</b>	<b>1,358,359</b>	<b>1,272,333</b>	<b>1,291,434</b>	<b>1,307,939</b>
<b>Requirements</b>					
Total Expenditures	797,890	899,888	891,265	832,963	849,468
Ending Working Capital (Fund Balance)	701,395	458,471	381,068	458,471	458,471
<b>Total Requirements</b>	<b>1,499,285</b>	<b>1,358,359</b>	<b>1,272,333</b>	<b>1,291,434</b>	<b>1,307,939</b>

### Reserves (Budgeted amounts only)

Balance Available	575,757	425,864	381,068	407,909	458,471
<b>Total Reserves</b>	<b>575,757</b>	<b>425,864</b>	<b>381,068</b>	<b>407,909</b>	<b>458,471</b>

# Special Assessment Management Fund (110)

# Special Revenue Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Charges for Services	36,773	40,865	45,420	45,220	45,220
Miscellaneous	33,787	32,284	14,250	17,700	11,050
Interfund Transfers	8,349	1,230	30,000	30,000	30,000
Principal on Assessments	8,158	13,160	3,000	14,300	3,000
Principal on Assmts. - Finance Fee	8,187	7,781	2,100	4,600	2,000
<b>Total Revenues</b>	<b>95,254</b>	<b>95,320</b>	<b>94,770</b>	<b>111,820</b>	<b>91,270</b>
<b>Expenditures</b>					
Central Services	76,541	77,100	89,709	82,382	91,157
Interfund Transfers	3,000	6,000	8,000	8,000	9,000
Special Payments	15,361	9,637	30,000	30,000	30,000
<b>Total Expenditures</b>	<b>94,902</b>	<b>92,737</b>	<b>127,709</b>	<b>120,382</b>	<b>130,157</b>
Excess (deficiency) of revenues over expenditures	352	2,583	(32,939)	(8,562)	(38,887)
Beg. Working Capital (Fund Balance), July 1	1,243,612	1,243,964	1,217,381	1,246,547	1,237,985
End. Working Capital (Fund Balance), June 30	1,243,964	1,246,547	1,184,442	1,237,985	1,199,098

## Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	1,243,612	1,243,964	1,217,381	1,246,547	1,237,985
Total Revenues	95,254	95,320	94,770	111,820	91,270
<b>Total Resources</b>	<b>1,338,866</b>	<b>1,339,284</b>	<b>1,312,151</b>	<b>1,358,367</b>	<b>1,329,255</b>
<b>Requirements</b>					
Total Expenditures	94,902	92,737	127,709	120,382	130,157
Ending Working Capital (Fund Balance)	1,243,964	1,246,547	1,184,442	1,237,985	1,199,098
<b>Total Requirements</b>	<b>1,338,866</b>	<b>1,339,284</b>	<b>1,312,151</b>	<b>1,358,367</b>	<b>1,329,255</b>

## Reserves (Budgeted amounts only)

Reserve	50,000	50,000	50,000	50,000	50,000
Balance Available	1,181,212	1,206,741	1,134,442	1,163,608	1,149,098
<b>Total Reserves</b>	<b>1,231,212</b>	<b>1,256,741</b>	<b>1,184,442</b>	<b>1,213,608</b>	<b>1,199,098</b>

# Telecom Registration/Licensing Fund (135)

# Special Revenue Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Licenses/Permits	3,338,264	2,987,038	2,900,000	2,900,000	2,900,000
Miscellaneous	365,394	38,306	0	31,440	0
Interfund Transfers	13,843	0	0	0	0
<b>Total Revenues</b>	<b>3,717,501</b>	<b>3,025,344</b>	<b>2,900,000</b>	<b>2,931,440</b>	<b>2,900,000</b>
<b>Expenditures</b>					
Central Services	2,751,377	2,398,084	3,226,037	4,575,373	2,765,388
Capital	4,450	2,593	184,577	181,984	0
Interfund Transfers	502,000	456,000	490,000	490,000	490,000
<b>Total Expenditures</b>	<b>3,257,827</b>	<b>2,856,677</b>	<b>3,900,614</b>	<b>5,247,357</b>	<b>3,255,388</b>
Excess (deficiency) of revenues over expenditures	459,674	168,667	(1,000,614)	(2,315,917)	(355,388)
Beg. Working Capital (Fund Balance), July 1	7,101,838	7,561,512	5,521,099	7,730,179	5,414,262
End. Working Capital (Fund Balance), June 30	7,561,512	7,730,179	4,520,485	5,414,262	5,058,874

### Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	7,101,838	7,561,512	5,521,099	7,730,179	5,414,262
Total Revenues	3,717,501	3,025,344	2,900,000	2,931,440	2,900,000
<b>Total Resources</b>	<b>10,819,339</b>	<b>10,586,856</b>	<b>8,421,099</b>	<b>10,661,619</b>	<b>8,314,262</b>
<b>Requirements</b>					
Total Expenditures	3,257,827	2,856,677	3,900,614	5,247,357	3,255,388
Ending Working Capital (Fund Balance)	7,561,512	7,730,179	4,520,485	5,414,262	5,058,874
<b>Total Requirements</b>	<b>10,819,339</b>	<b>10,586,856</b>	<b>8,421,099</b>	<b>10,661,619</b>	<b>8,314,262</b>

### Reserves (Budgeted amounts only)

Reserve	652,000	276,907	276,907	340,907	340,907
Balance Available	2,984,997	4,263,879	4,243,578	5,041,915	4,717,967
<b>Total Reserves</b>	<b>3,636,997</b>	<b>4,540,786</b>	<b>4,520,485</b>	<b>5,382,822</b>	<b>5,058,874</b>

# General Obligation Debt Service Fund (211)

# Debt Service Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
Revenues					
Taxes	13,202,626	13,430,780	13,344,359	13,782,000	13,645,596
Miscellaneous	34,132	25,594	10,000	8,700	10,000
Proceeds of Bond Issuance	11,464,606	0	0	0	0
Total Revenues	<u>24,701,364</u>	<u>13,456,374</u>	<u>13,354,359</u>	<u>13,790,700</u>	<u>13,655,596</u>
Expenditures					
Debt Service	25,104,171	13,606,235	13,369,463	14,147,808	13,699,263
Total Expenditures	<u>25,104,171</u>	<u>13,606,235</u>	<u>13,369,463</u>	<u>14,147,808</u>	<u>13,699,263</u>
Excess (deficiency) of revenues over expenditures	(402,807)	(149,861)	(15,104)	(357,108)	(43,667)
Beg. Working Capital (Fund Balance), July 1	953,443	550,636	15,104	400,775	43,667
End. Working Capital (Fund Balance), June 30	<u>550,636</u>	<u>400,775</u>	<u>0</u>	<u>43,667</u>	<u>0</u>

## Reconciliation of Total Resources and Requirements

Resources:					
Beg. Working Capital (Fund Balance)	953,443	550,636	15,104	400,775	43,667
Total Revenues	24,701,364	13,456,374	13,354,359	13,790,700	13,655,596
Total Resources	<u>25,654,807</u>	<u>14,007,010</u>	<u>13,369,463</u>	<u>14,191,475</u>	<u>13,699,263</u>
Requirements					
Total Expenditures	25,104,171	13,606,235	13,369,463	14,147,808	13,699,263
Ending Working Capital (Fund Balance)	550,636	400,775	0	43,667	0
Total Requirements	<u>25,654,807</u>	<u>14,007,010</u>	<u>13,369,463</u>	<u>14,191,475</u>	<u>13,699,263</u>

## Reserves (Budgeted amounts only)

Reserve	0	0	0	385,671	0
Total Reserves	<u>0</u>	<u>0</u>	<u>0</u>	<u>385,671</u>	<u>0</u>

# Special Assessment Bond Debt Fund (250)

# Debt Service Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Miscellaneous	50,252	44,013	80,048	34,620	47,900
Principal on Assessments	220,106	209,675	388,900	185,500	350,900
Prin. on Assmts. - Finance Fee	(32,172)	28,942	0	(52,214)	0
<b>Total Revenues</b>	<b>238,186</b>	<b>282,630</b>	<b>468,948</b>	<b>167,906</b>	<b>398,800</b>
<b>Expenditures</b>					
Debt Service	250,149	251,238	485,000	217,000	412,910
Interfund Transfers	4,718	1,230	10,000	10,000	10,000
<b>Total Expenditures</b>	<b>254,867</b>	<b>252,468</b>	<b>495,000</b>	<b>227,000</b>	<b>422,910</b>
Excess (deficiency) of revenues over expenditures	(16,681)	30,162	(26,052)	(59,094)	(24,110)
Beg. Working Capital (Fund Balance), July 1	465,117	448,436	402,324	478,598	419,504
End. Working Capital (Fund Balance), June 30	448,436	478,598	376,272	419,504	395,394

## Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	465,117	448,436	402,324	478,598	419,504
Total Revenues	238,186	282,630	468,948	167,906	398,800
<b>Total Resources</b>	<b>703,303</b>	<b>731,066</b>	<b>871,272</b>	<b>646,504</b>	<b>818,304</b>
<b>Requirements</b>					
Total Expenditures	254,867	252,468	495,000	227,000	422,910
Ending Working Capital (Fund Balance)	448,436	478,598	376,272	419,504	395,394
<b>Total Requirements</b>	<b>703,303</b>	<b>731,066</b>	<b>871,272</b>	<b>646,504</b>	<b>818,304</b>

## Reserves (Budgeted amounts only)

Reserve	373,917	428,136	376,272	452,546	395,394
<b>Total Reserves</b>	<b>373,917</b>	<b>428,136</b>	<b>376,272</b>	<b>452,546</b>	<b>395,394</b>

# General Capital Projects Fund (310)

# Capital Projects Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Intergovernmental	4,890	501	0	0	0
Rental	24,219	22,863	20,000	15,000	15,000
Miscellaneous	94,018	24,685	19,000	11,200	9,150
Interfund Transfers	3,469,300	3,819,300	2,779,300	3,179,300	2,869,300
Draws on Line of Credit	1,200,000	1,075,000	0	2,150,000	0
Gen. Obligation Bonds Issued	0	0	0	8,485,000	0
<b>Total Revenues</b>	<b>4,792,427</b>	<b>4,942,349</b>	<b>2,818,300</b>	<b>13,840,500</b>	<b>2,893,450</b>
<b>Expenditures</b>					
Library, Rec. and Cultural Svcs.	0	0	20,000	20,000	20,000
Capital	10,990,817	5,809,015	18,864,551	18,402,686	2,878,450
Debt Service	3,806	5,138	50,000	50,000	50,000
<b>Total Expenditures</b>	<b>10,994,623</b>	<b>5,814,153</b>	<b>18,934,551</b>	<b>18,472,686</b>	<b>2,948,450</b>
Excess (deficiency) of revenues over expenditures	(6,202,196)	(871,804)	(16,116,251)	(4,632,186)	(55,000)
Beg. Working Capital (Fund Balance), July 1	12,418,604	6,216,408	16,821,643	5,344,604	712,418
End. Working Capital (Fund Balance), June 30	6,216,408	5,344,604	705,392	712,418	657,418

## Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	12,418,604	6,216,408	16,821,643	5,344,604	712,418
Total Revenues	4,792,427	4,942,349	2,818,300	13,840,500	2,893,450
<b>Total Resources</b>	<b>17,211,031</b>	<b>11,158,757</b>	<b>19,639,943</b>	<b>19,185,104</b>	<b>3,605,868</b>
<b>Requirements</b>					
Total Expenditures	10,994,623	5,814,153	18,934,551	18,472,686	2,948,450
Ending Working Capital (Fund Balance)	6,216,408	5,344,604	705,392	712,418	657,418
<b>Total Requirements</b>	<b>17,211,031</b>	<b>11,158,757</b>	<b>19,639,943</b>	<b>19,185,104</b>	<b>3,605,868</b>

## Reserves (Budgeted amounts only)

Reserve	29,000	27,560	27,560	27,560	26,560
Balance Available	704,270	590,119	677,832	643,812	630,858
<b>Total Reserves</b>	<b>733,270</b>	<b>617,679</b>	<b>705,392</b>	<b>671,372</b>	<b>657,418</b>

Special Assessments Capital Projects Fund (350)

Capital Projects Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Charges for Services	31,608	0	0	0	0
Miscellaneous	33,383	21,142	21,600	17,500	17,700
Principal on Assessments	65,411	40,881	17,400	24,100	11,500
<b>Total Revenues</b>	<b>130,402</b>	<b>62,023</b>	<b>39,000</b>	<b>41,600</b>	<b>29,200</b>
<b>Expenditures</b>					
Capital	0	0	67,064	0	0
Interfund Transfers	3,631	0	20,000	20,000	20,000
<b>Total Expenditures</b>	<b>3,631</b>	<b>0</b>	<b>87,064</b>	<b>20,000</b>	<b>20,000</b>
Excess (deficiency) of revenues over expenditures	126,771	62,023	(48,064)	21,600	9,200
Beg. Working Capital (Fund Balance), July 1	1,164,889	1,291,660	1,403,824	1,353,683	1,375,283
End. Working Capital (Fund Balance), June 30	1,291,660	1,353,683	1,355,760	1,375,283	1,384,483

Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	1,164,889	1,291,660	1,403,824	1,353,683	1,375,283
Total Revenues	130,402	62,023	39,000	41,600	29,200
<b>Total Resources</b>	<b>1,295,291</b>	<b>1,353,683</b>	<b>1,442,824</b>	<b>1,395,283</b>	<b>1,404,483</b>
<b>Requirements</b>					
Total Expenditures	3,631	0	87,064	20,000	20,000
Ending Working Capital (Fund Balance)	1,291,660	1,353,683	1,355,760	1,375,283	1,384,483
<b>Total Requirements</b>	<b>1,295,291</b>	<b>1,353,683</b>	<b>1,442,824</b>	<b>1,395,283</b>	<b>1,404,483</b>

Reserves (Budgeted amounts only)

Balance Available	1,419,827	1,581,668	1,355,760	1,305,619	1,384,483
<b>Total Reserves</b>	<b>1,419,827</b>	<b>1,581,668</b>	<b>1,355,760</b>	<b>1,305,619</b>	<b>1,384,483</b>

# Systems Development Capital Projects Fund (330)

# Capital Projects Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Intergovernmental	3,314	0	0	1,375	0
Rental	111,416	111,791	100,000	120,000	100,000
Charges for Services	5,078,964	4,495,031	1,833,101	4,971,034	2,963,400
Miscellaneous	113,213	120,689	57,299	158,600	93,200
<b>Total Revenues</b>	<b>5,306,907</b>	<b>4,727,511</b>	<b>1,990,400</b>	<b>5,251,009</b>	<b>3,156,600</b>
<b>Expenditures</b>					
Planning and Development	66,691	45,704	87,957	87,957	83,518
Public Works	215,488	211,679	289,212	289,212	291,531
Capital	1,866,526	1,052,740	6,168,225	5,885,428	556,600
Interfund Transfers	3,000	30,000	42,000	42,000	34,000
<b>Total Expenditures</b>	<b>2,151,705</b>	<b>1,340,123</b>	<b>6,587,394</b>	<b>6,304,597</b>	<b>965,649</b>
Excess (deficiency) of revenues over expenditures	3,155,202	3,387,388	(4,596,994)	(1,053,588)	2,190,951
Beg. Working Capital (Fund Balance), July 1	5,742,466	8,897,668	10,547,432	12,285,056	11,231,468
End. Working Capital (Fund Balance), June 30	8,897,668	12,285,056	5,950,438	11,231,468	13,422,419

### Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	5,742,466	8,897,668	10,547,432	12,285,056	11,231,468
Total Revenues	5,306,907	4,727,511	1,990,400	5,251,009	3,156,600
<b>Total Resources</b>	<b>11,049,373</b>	<b>13,625,179</b>	<b>12,537,832</b>	<b>17,536,065</b>	<b>14,388,068</b>
<b>Requirements</b>					
Total Expenditures	2,151,705	1,340,123	6,587,394	6,304,597	965,649
Ending Working Capital (Fund Balance)	8,897,668	12,285,056	5,950,438	11,231,468	13,422,419
<b>Total Requirements</b>	<b>11,049,373</b>	<b>13,625,179</b>	<b>12,537,832</b>	<b>17,536,065</b>	<b>14,388,068</b>

### Reserves (Budgeted amounts only)

Balance Available	2,162,645	5,664,654	5,950,438	7,970,859	11,479,019
<b>Total Reserves</b>	<b>2,162,645</b>	<b>5,664,654</b>	<b>5,950,438</b>	<b>7,970,859</b>	<b>11,479,019</b>

# Transportation Capital Projects Fund (340)

# Capital Projects Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Taxes	3,045,192	2,908,491	2,940,000	2,825,147	2,940,000
Intergovernmental	1,986,459	2,701,301	0	1,078,943	0
Rental	42,739	40,347	40,000	28,000	30,000
Charges for Services	1,903,654	136,748	10,000	69,021	10,000
Miscellaneous	46,427	22,131	0	17,179	0
Draws on Line of Credit	7,340,000	8,420,000	5,689,458	9,874,152	8,010,000
Interfund Transfers	30,000	30,000	30,000	30,000	30,000
<b>Total Revenues</b>	<b>14,394,471</b>	<b>14,259,018</b>	<b>8,709,458</b>	<b>13,922,442</b>	<b>11,020,000</b>
<b>Expenditures</b>					
Capital	15,507,966	13,528,720	20,837,155	19,777,177	11,058,882
Debt Service	9,943	6,011	30,000	23,000	10,000
Interfund Transfers	0	1,132,000	0	0	0
<b>Total Expenditures</b>	<b>15,517,909</b>	<b>14,666,731</b>	<b>20,867,155</b>	<b>19,800,177</b>	<b>11,068,882</b>
Excess (deficiency) of revenues over expenditures	(1,123,438)	(407,713)	(12,157,697)	(5,877,735)	(48,882)
Beg. Working Capital (Fund Balance), July 1	7,554,780	6,431,342	12,320,830	6,023,629	145,894
End. Working Capital (Fund Balance), June 30	6,431,342	6,023,629	163,133	145,894	97,012

## Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	7,554,780	6,431,342	12,320,830	6,023,629	145,894
Total Revenues	14,394,471	14,259,018	8,709,458	13,922,442	11,020,000
<b>Total Resources</b>	<b>21,949,251</b>	<b>20,690,360</b>	<b>21,030,288</b>	<b>19,946,071</b>	<b>11,165,894</b>
<b>Requirements</b>					
Total Expenditures	15,517,909	14,666,731	20,867,155	19,800,177	11,068,882
Ending Working Capital (Fund Balance)	6,431,342	6,023,629	163,133	145,894	97,012
<b>Total Requirements</b>	<b>21,949,251</b>	<b>20,690,360</b>	<b>21,030,288</b>	<b>19,946,071</b>	<b>11,165,894</b>

## Reserves (Budgeted amounts only)

Balance Available	2,786,982	1,788,936	163,133	186,516	97,012
<b>Total Reserves</b>	<b>2,786,982</b>	<b>1,788,936</b>	<b>163,133</b>	<b>186,516</b>	<b>97,012</b>

# Ambulance Transport Fund (592)

# Enterprise Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Intergovernmental	24,851	0	0	0	0
Charges for Services	6,775,553	6,391,697	6,460,311	6,747,812	6,541,915
Miscellaneous	93,027	119,200	88,474	83,816	102,399
Interfund Transfers	610,300	0	0	0	0
<b>Total Revenues</b>	<b>7,503,731</b>	<b>6,510,897</b>	<b>6,548,785</b>	<b>6,831,628</b>	<b>6,644,314</b>
<b>Expenditures</b>					
Fire and Emergency Medical Svcs.	6,568,622	6,140,945	6,737,674	6,547,674	6,737,055
Interfund Transfers	816,890	833,988	898,418	898,418	947,031
<b>Total Expenditures</b>	<b>7,385,512</b>	<b>6,974,933</b>	<b>7,636,092</b>	<b>7,446,092</b>	<b>7,684,086</b>
Excess (deficiency) of revenues over expenditures	118,219	(464,036)	(1,087,307)	(614,464)	(1,039,772)
Beg. Working Capital (Fund Balance), July 1	2,052,000	2,170,219	1,328,891	1,706,183	1,091,719
End. Working Capital (Fund Balance), June 30	2,170,219	1,706,183	241,584	1,091,719	51,947

## Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	2,052,000	2,170,219	1,328,891	1,706,183	1,091,719
Total Revenues	7,503,731	6,510,897	6,548,785	6,831,628	6,644,314
<b>Total Resources</b>	<b>9,555,731</b>	<b>8,681,116</b>	<b>7,877,676</b>	<b>8,537,811</b>	<b>7,736,033</b>
<b>Requirements</b>					
Total Expenditures	7,385,512	6,974,933	7,636,092	7,446,092	7,684,086
Ending Working Capital (Fund Balance)	2,170,219	1,706,183	241,584	1,091,719	51,947
<b>Total Requirements</b>	<b>9,555,731</b>	<b>8,681,116</b>	<b>7,877,676</b>	<b>8,537,811</b>	<b>7,736,033</b>

## Reserves (Budgeted amounts only)

Balance Available	1,427,650	1,292,936	241,584	618,876	51,948
<b>Total Reserves</b>	<b>1,427,650</b>	<b>1,292,936</b>	<b>241,584</b>	<b>618,876</b>	<b>51,948</b>

# Municipal Airport Fund (510)

# Enterprise Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Intergovernmental	3,482,017	2,698,106	6,251,805	9,282,757	3,709,493
Rental	3,279,829	3,383,680	3,527,591	3,653,923	3,399,541
Charges for Services	4,759,092	5,016,758	4,849,305	5,318,805	5,580,380
Fines/Forfeitures	7,999	6,387	8,200	8,200	7,100
Miscellaneous	148,267	149,829	39,994	76,494	29,178
Principal on Notes/Loans	67,977	71,914	75,252	75,252	6,415
<b>Total Revenues</b>	<b>11,745,181</b>	<b>11,326,674</b>	<b>14,752,147</b>	<b>18,415,431</b>	<b>12,732,107</b>
<b>Expenditures</b>					
Fire and Emergency Medical Svcs.	706,804	783,010	814,564	814,564	805,760
Police	411,502	460,433	462,096	532,096	530,004
Public Works	5,642,856	5,905,571	6,011,303	5,961,126	6,366,964
Capital	3,008,433	2,242,119	22,067,623	18,780,710	5,340,001
Interfund Transfers	440,000	468,000	512,000	512,000	508,000
<b>Total Expenditures</b>	<b>10,209,595</b>	<b>9,859,133</b>	<b>29,867,586</b>	<b>26,600,496</b>	<b>13,550,729</b>
Excess (deficiency) of revenues over expenditures	1,535,586	1,467,541	(15,115,439)	(8,185,065)	(818,622)
Beg. Working Capital (Fund Balance), July 1	15,242,488	16,778,074	23,280,543	18,245,615	10,060,550
End. Working Capital (Fund Balance), June 30	16,778,074	18,245,615	8,165,104	10,060,550	9,241,928

## Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	15,242,488	16,778,074	23,280,543	18,245,615	10,060,550
Total Revenues	11,745,181	11,326,674	14,752,147	18,415,431	12,732,107
<b>Total Resources</b>	<b>26,987,669</b>	<b>28,104,748</b>	<b>38,032,690</b>	<b>36,661,046</b>	<b>22,792,657</b>
<b>Requirements</b>					
Total Expenditures	10,209,595	9,859,133	29,867,586	26,600,496	13,550,729
Ending Working Capital (Fund Balance)	16,778,074	18,245,615	8,165,104	10,060,550	9,241,928
<b>Total Requirements</b>	<b>26,987,669</b>	<b>28,104,748</b>	<b>38,032,690</b>	<b>36,661,046</b>	<b>22,792,657</b>

## Reserves (Budgeted amounts only)

Balance Available	4,177,163	4,112,585	3,874,682	7,199,390	5,272,222
Reserve	3,078,819	5,745,456	4,290,422	2,639,040	3,969,706
<b>Total Reserves</b>	<b>7,255,982</b>	<b>9,858,041</b>	<b>8,165,104</b>	<b>9,838,430</b>	<b>9,241,928</b>

# Parking Services Fund (520)

# Enterprise Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Intergovernmental	5,166	0	0	0	0
Rental	555,471	481,493	566,000	552,000	482,000
Charges for Services	3,862,257	3,678,964	4,344,534	3,735,609	3,721,680
Fines/Forfeitures	982,234	681,996	970,200	921,500	967,500
Miscellaneous	5,201	239,710	5,000	142,707	624,611
<b>Total Revenues</b>	<b>5,410,329</b>	<b>5,082,163</b>	<b>5,885,734</b>	<b>5,351,816</b>	<b>5,795,791</b>
<b>Expenditures</b>					
Central Services	307,509	290,710	332,518	332,518	320,011
Planning and Development	3,261,195	3,083,452	3,340,801	3,139,302	3,435,768
Public Works	44,787	39,019	57,306	57,306	49,912
Interfund Transfers	1,535,672	1,775,253	1,984,575	1,984,575	1,940,100
Capital	168,245	21,907	128,563	20,000	50,000
<b>Total Expenditures</b>	<b>5,317,408</b>	<b>5,210,341</b>	<b>5,843,763</b>	<b>5,533,701</b>	<b>5,795,791</b>
Excess (deficiency) of revenues over expenditures	92,921	(128,178)	41,971	(181,885)	0
Beg. Working Capital (Fund Balance), July 1	217,142	310,063	78,563	181,885	0
End. Working Capital (Fund Balance), June 30	310,063	181,885	120,534	0	0

## Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	217,142	310,063	78,563	181,885	0
Total Revenues	5,410,329	5,082,163	5,885,734	5,351,816	5,795,791
<b>Total Resources</b>	<b>5,627,471</b>	<b>5,392,226</b>	<b>5,964,297</b>	<b>5,533,701</b>	<b>5,795,791</b>
<b>Requirements</b>					
Total Expenditures	5,317,408	5,210,341	5,843,763	5,533,701	5,795,791
Ending Working Capital (Fund Balance)	310,063	181,885	120,534	0	0
<b>Total Requirements</b>	<b>5,627,471</b>	<b>5,392,226</b>	<b>5,964,297</b>	<b>5,533,701</b>	<b>5,795,791</b>

## Reserves (Budgeted amounts only)

Balance Available	32,543	259,994	120,534	224,209	0
<b>Total Reserves</b>	<b>32,543</b>	<b>259,994</b>	<b>120,534</b>	<b>224,209</b>	<b>0</b>

# Stormwater Utility Fund (539)

# Enterprise Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Licenses/Permits	87,740	91,192	108,500	108,500	108,500
Intergovernmental	2,618,649	472,463	0	834,732	0
Rental	35,340	33,365	0	30,000	30,000
Charges for Services	13,678,832	14,763,734	14,891,540	15,168,715	15,495,348
Fines/Forfeitures	0	640	0	0	0
Miscellaneous	81,224	49,253	29,500	29,147	22,600
Interfund Transfers	0	5,000	0	0	0
<b>Total Revenues</b>	<b>16,501,785</b>	<b>15,415,647</b>	<b>15,029,540</b>	<b>16,171,094</b>	<b>15,656,448</b>
<b>Expenditures</b>					
Public Works	11,413,050	11,595,455	13,859,384	12,295,873	13,972,656
Interfund Transfers	865,000	975,000	934,000	934,000	870,000
Special Payments	250	200	15,000	15,000	15,000
Capital	4,940,249	3,363,513	7,099,746	6,333,030	2,515,000
<b>Total Expenditures</b>	<b>17,218,549</b>	<b>15,934,168</b>	<b>21,908,130</b>	<b>19,577,903</b>	<b>17,372,656</b>
Excess (deficiency) of revenues over expenditures	(716,764)	(518,521)	(6,878,590)	(3,406,809)	(1,716,208)
Beg. Working Capital (Fund Balance), July 1	8,323,382	7,606,618	7,839,217	7,088,097	3,681,288
End. Working Capital (Fund Balance), June 30	7,606,618	7,088,097	960,627	3,681,288	1,965,080

## Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	8,323,382	7,606,618	7,839,217	7,088,097	3,681,288
Total Revenues	16,501,785	15,415,647	15,029,540	16,171,094	15,656,448
<b>Total Resources</b>	<b>24,825,167</b>	<b>23,022,265</b>	<b>22,868,757</b>	<b>23,259,191</b>	<b>19,337,736</b>
<b>Requirements</b>					
Total Expenditures	17,218,549	15,934,168	21,908,130	19,577,903	17,372,656
Ending Working Capital (Fund Balance)	7,606,618	7,088,097	960,627	3,681,288	1,965,080
<b>Total Requirements</b>	<b>24,825,167</b>	<b>23,022,265</b>	<b>22,868,757</b>	<b>23,259,191</b>	<b>19,337,736</b>

## Reserves (Budgeted amounts only)

Balance Available	1,580,775	1,492,216	960,627	1,396,732	1,965,080
<b>Total Reserves</b>	<b>1,580,775</b>	<b>1,492,216</b>	<b>960,627</b>	<b>1,396,732</b>	<b>1,965,080</b>

# Wastewater Utility Fund (530)

# Enterprise Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Rental	24,165	22,816	0	13,000	0
Charges for Services	42,472,351	43,749,917	47,334,620	45,356,187	49,973,886
Fines/Forfeitures	4,819	3,956	2,900	2,900	5,000
Miscellaneous	92,281	49,925	29,000	36,000	24,000
<b>Total Revenues</b>	<b>42,593,616</b>	<b>43,826,614</b>	<b>47,366,520</b>	<b>45,408,087</b>	<b>50,002,886</b>
<b>Expenditures</b>					
Public Works	17,572,343	18,556,426	20,918,924	19,564,589	21,980,532
Interfund Transfers	1,373,000	1,492,000	1,408,000	1,408,000	1,357,000
Capital	1,870,580	2,433,252	4,655,036	4,226,889	2,115,000
Special Payments	21,246,825	21,815,133	24,122,800	22,401,800	25,490,500
<b>Total Expenditures</b>	<b>42,062,748</b>	<b>44,296,811</b>	<b>51,104,760</b>	<b>47,601,278</b>	<b>50,943,032</b>
Excess (deficiency) of revenues over expenditures	530,868	(470,197)	(3,738,240)	(2,193,191)	(940,146)
Beg. Working Capital (Fund Balance), July 1	4,065,761	4,596,629	4,988,572	4,126,432	1,933,241
End. Working Capital (Fund Balance), June 30	4,596,629	4,126,432	1,250,332	1,933,241	993,095

## Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	4,065,761	4,596,629	4,988,572	4,126,432	1,933,241
Total Revenues	42,593,616	43,826,614	47,366,520	45,408,087	50,002,886
<b>Total Resources</b>	<b>46,659,377</b>	<b>48,423,243</b>	<b>52,355,092</b>	<b>49,534,519</b>	<b>51,936,127</b>
<b>Requirements</b>					
Total Expenditures	42,062,748	44,296,811	51,104,760	47,601,278	50,943,032
Ending Working Capital (Fund Balance)	4,596,629	4,126,432	1,250,332	1,933,241	993,095
<b>Total Requirements</b>	<b>46,659,377</b>	<b>48,423,243</b>	<b>52,355,092</b>	<b>49,534,519</b>	<b>51,936,127</b>

## Reserves (Budgeted amounts only)

Balance Available	1,133,412	1,206,354	1,250,332	1,115,832	993,095
<b>Total Reserves</b>	<b>1,133,412</b>	<b>1,206,354</b>	<b>1,250,332</b>	<b>1,115,832</b>	<b>993,095</b>

# Facilities Services Fund (615)

# Internal Service Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Intergovernmental	4,691	0	0	0	0
Rental	791,849	616,478	653,600	628,600	615,100
Charges for Services	8,690,245	8,189,797	8,321,841	8,285,609	8,502,034
Miscellaneous	790,713	67,546	8,000	54,700	6,000
Interfund Transfers	500,000	1,000,000	0	1,500,000	0
<b>Total Revenues</b>	<b>10,777,498</b>	<b>9,873,821</b>	<b>8,983,441</b>	<b>10,468,909</b>	<b>9,123,134</b>
<b>Expenditures</b>					
Central Services	8,192,622	8,066,122	8,606,547	8,606,547	8,581,309
Planning and Development	192,371	240,010	271,456	267,610	285,781
Debt Service	204,720	202,160	204,255	204,255	206,000
Capital	174,681	289,696	662,173	549,931	100,000
Interfund Transfers	252,000	1,077,000	377,000	377,000	432,000
<b>Total Expenditures</b>	<b>9,016,394</b>	<b>9,874,988</b>	<b>10,121,431</b>	<b>10,005,343</b>	<b>9,605,090</b>
Excess (deficiency) of revenues over expenditures	1,761,104	(1,167)	(1,137,990)	463,566	(481,956)
Beg. Working Capital (Fund Balance), July 1	10,431,353	12,192,457	12,324,386	12,491,290	12,954,856
End. Working Capital (Fund Balance), June 30	12,192,457	12,191,290	11,186,396	12,954,856	12,472,900

## Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	10,431,353	12,192,457	12,324,386	12,491,290	12,954,856
Total Revenues	10,777,498	9,873,821	8,983,441	10,468,909	9,123,134
<b>Total Resources</b>	<b>21,208,851</b>	<b>22,066,278</b>	<b>21,307,827</b>	<b>22,960,199</b>	<b>22,077,990</b>
<b>Requirements</b>					
Total Expenditures	9,016,394	9,874,988	10,121,431	10,005,343	9,605,090
Ending Working Capital (Fund Balance)	12,192,457	12,191,290	11,186,396	12,954,856	12,472,900
<b>Total Requirements</b>	<b>21,208,851</b>	<b>22,066,278</b>	<b>21,307,827</b>	<b>22,960,199</b>	<b>22,077,990</b>

## Reserves (Budgeted amounts only)

Balance Available	2,873,228	2,856,622	2,663,473	2,631,935	2,104,293
Reserve	6,994,940	8,484,923	8,522,923	10,333,607	10,368,607
<b>Total Reserves</b>	<b>9,868,168</b>	<b>11,341,545</b>	<b>11,186,396</b>	<b>12,965,542</b>	<b>12,472,900</b>

# Fleet Services Fund (600)

# Internal Service Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Rental	25,644	24,208	25,000	25,000	25,000
Charges for Services	8,865,213	8,685,203	9,168,912	8,468,354	9,357,201
Miscellaneous	281,094	346,838	287,000	351,404	346,500
Interfund Transfers	1,319,170	1,313,000	1,515,000	1,515,000	1,362,000
<b>Total Revenues</b>	<b>10,491,121</b>	<b>10,369,249</b>	<b>10,995,912</b>	<b>10,359,758</b>	<b>11,090,701</b>
<b>Expenditures</b>					
Public Works	7,469,366	10,338,366	13,678,870	8,320,671	12,072,592
Capital	302	0	0	0	0
Interfund Transfers	1,642,641	362,000	364,000	364,000	343,000
<b>Total Expenditures</b>	<b>9,112,309</b>	<b>10,700,366</b>	<b>14,042,870</b>	<b>8,684,671</b>	<b>12,415,592</b>
Excess (deficiency) of revenues over expenditures	1,378,812	(331,117)	(3,046,958)	1,675,087	(1,324,891)
Beg. Working Capital (Fund Balance), July 1	15,027,381	16,406,193	13,835,314	16,075,076	17,750,163
End. Working Capital (Fund Balance), June 30	16,406,193	16,075,076	10,788,356	17,750,163	16,425,272

## Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	15,027,381	16,406,193	13,835,314	16,075,076	17,750,163
Total Revenues	10,491,121	10,369,249	10,995,912	10,359,758	11,090,701
<b>Total Resources</b>	<b>25,518,502</b>	<b>26,775,442</b>	<b>24,831,226</b>	<b>26,434,834</b>	<b>28,840,864</b>
<b>Requirements</b>					
Total Expenditures	9,112,309	10,700,366	14,042,870	8,684,671	12,415,592
Ending Working Capital (Fund Balance)	16,406,193	16,075,076	10,788,356	17,750,163	16,425,272
<b>Total Requirements</b>	<b>25,518,502</b>	<b>26,775,442</b>	<b>24,831,226</b>	<b>26,434,834</b>	<b>28,840,864</b>

## Reserves (Budgeted amounts only)

Reserve	11,667,394	11,446,309	10,544,775	11,844,781	16,332,215
Balance Available	25,080	37,917	243,581	147,809	93,057
<b>Total Reserves</b>	<b>11,692,474</b>	<b>11,484,226</b>	<b>10,788,356</b>	<b>11,992,590</b>	<b>16,425,272</b>

# Information Systems and Services Fund (610) Internal Service Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Charges for Services	5,755,943	6,201,455	6,428,918	7,160,327	7,408,285
Miscellaneous	54,725	111,988	27,200	44,204	20,300
Interfund Transfers	0	932,000	0	0	0
<b>Total Revenues</b>	<b>5,810,668</b>	<b>7,245,443</b>	<b>6,456,118</b>	<b>7,204,531</b>	<b>7,428,585</b>
<b>Expenditures</b>					
Central Services	5,960,349	6,104,242	8,443,085	8,902,930	6,979,071
Interfund Transfers	194,000	217,000	247,000	247,000	259,000
<b>Total Expenditures</b>	<b>6,154,349</b>	<b>6,321,242</b>	<b>8,690,085</b>	<b>9,149,930</b>	<b>7,238,071</b>
Excess (deficiency) of revenues over expenditures	(343,681)	924,201	(2,233,967)	(1,945,399)	190,514
Beg. Working Capital (Fund Balance), July 1	5,163,070	4,819,389	5,235,430	5,743,590	3,798,191
End. Working Capital (Fund Balance), June 30	4,819,389	5,743,590	3,001,463	3,798,191	3,988,705

## Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	5,163,070	4,819,389	5,235,430	5,743,590	3,798,191
Total Revenues	5,810,668	7,245,443	6,456,118	7,204,531	7,428,585
<b>Total Resources</b>	<b>10,973,738</b>	<b>12,064,832</b>	<b>11,691,548</b>	<b>12,948,121</b>	<b>11,226,776</b>
<b>Requirements</b>					
Total Expenditures	6,154,349	6,321,242	8,690,085	9,149,930	7,238,071
Ending Working Capital (Fund Balance)	4,819,389	5,743,590	3,001,463	3,798,191	3,988,705
<b>Total Requirements</b>	<b>10,973,738</b>	<b>12,064,832</b>	<b>11,691,548</b>	<b>12,948,121</b>	<b>11,226,776</b>

## Reserves (Budgeted amounts only)

Reserve	3,156,222	2,687,168	2,634,343	2,744,199	2,945,985
Balance Available	876,095	1,596,580	367,120	734,281	1,042,720
<b>Total Reserves</b>	<b>4,032,317</b>	<b>4,283,748</b>	<b>3,001,463</b>	<b>3,478,480</b>	<b>3,988,705</b>

# Professional Services Fund (630)

# Internal Service Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Licenses/Permits	480	0	500	0	500
Charges for Services	6,168,851	5,629,386	5,264,947	5,921,798	5,690,993
Miscellaneous	27,235	22,679	1,000	28,400	1,000
<b>Total Revenues</b>	<b>6,196,566</b>	<b>5,652,065</b>	<b>5,266,447</b>	<b>5,950,198</b>	<b>5,692,493</b>
<b>Expenditures</b>					
Public Works	4,553,437	4,569,147	5,445,508	5,313,874	5,582,469
Interfund Transfers	477,000	471,000	488,000	488,000	436,000
<b>Total Expenditures</b>	<b>5,030,437</b>	<b>5,040,147</b>	<b>5,933,508</b>	<b>5,801,874</b>	<b>6,018,469</b>
Excess (deficiency) of revenues over expenditures	1,166,129	611,918	(667,061)	148,324	(325,976)
Beg. Working Capital (Fund Balance), July 1	2,865,915	4,032,044	4,533,409	4,643,962	4,792,286
End. Working Capital (Fund Balance), June 30	4,032,044	4,643,962	3,866,348	4,792,286	4,466,310

## Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	2,865,915	4,032,044	4,533,409	4,643,962	4,792,286
Total Revenues	6,196,566	5,652,065	5,266,447	5,950,198	5,692,493
<b>Total Resources</b>	<b>9,062,481</b>	<b>9,684,109</b>	<b>9,799,856</b>	<b>10,594,160</b>	<b>10,484,779</b>
<b>Requirements</b>					
Total Expenditures	5,030,437	5,040,147	5,933,508	5,801,874	6,018,469
Ending Working Capital (Fund Balance)	4,032,044	4,643,962	3,866,348	4,792,286	4,466,310
<b>Total Requirements</b>	<b>9,062,481</b>	<b>9,684,109</b>	<b>9,799,856</b>	<b>10,594,160</b>	<b>10,484,779</b>

## Reserves (Budgeted amounts only)

Reserve	225,000	270,000	2,580,085	2,580,085	2,503,270
Balance Available	2,690,325	3,118,487	1,286,263	1,396,821	1,963,040
<b>Total Reserves</b>	<b>2,915,325</b>	<b>3,388,487</b>	<b>3,866,348</b>	<b>3,976,906</b>	<b>4,466,310</b>

# Risk and Benefits Fund (620)

# Internal Service Funds

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Intergovernmental	317,043	289,509	190,654	275,826	249,686
Charges for Services	32,266,537	33,472,818	35,809,878	35,245,316	37,784,987
Miscellaneous	400,300	2,068,218	378,500	565,693	472,146
<b>Total Revenues</b>	<b>32,983,880</b>	<b>35,830,545</b>	<b>36,379,032</b>	<b>36,086,835</b>	<b>38,506,819</b>
<b>Expenditures</b>					
Central Services	27,694,189	30,842,626	31,613,668	31,563,886	33,892,571
Debt Service	4,994,373	5,244,373	5,509,600	5,509,600	5,784,500
Interfund Transfers	118,000	162,000	180,000	180,000	152,000
<b>Total Expenditures</b>	<b>32,806,562</b>	<b>36,248,999</b>	<b>37,303,268</b>	<b>37,253,486</b>	<b>39,829,071</b>
Excess (deficiency) of revenues over expenditures	177,318	(418,454)	(924,236)	(1,166,651)	(1,322,252)
Beg. Working Capital (Fund Balance), July 1	8,845,614	9,022,932	7,672,903	8,604,478	7,437,827
End. Working Capital (Fund Balance), June 30	9,022,932	8,604,478	6,748,667	7,437,827	6,115,575

## Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	8,845,614	9,022,932	7,672,903	8,604,478	7,437,827
Total Revenues	32,983,880	35,830,545	36,379,032	36,086,835	38,506,819
<b>Total Resources</b>	<b>41,829,494</b>	<b>44,853,477</b>	<b>44,051,935</b>	<b>44,691,313</b>	<b>45,944,646</b>
<b>Requirements</b>					
Total Expenditures	32,806,562	36,248,999	37,303,268	37,253,486	39,829,071
Ending Working Capital (Fund Balance)	9,022,932	8,604,478	6,748,667	7,437,827	6,115,575
<b>Total Requirements</b>	<b>41,829,494</b>	<b>44,853,477</b>	<b>44,051,935</b>	<b>44,691,313</b>	<b>45,944,646</b>

## Reserves (Budgeted amounts only)

Reserve	7,022,211	7,173,213	6,602,598	6,637,177	5,273,394
Balance Available	1,300,122	401,635	146,069	1,094,398	842,181
<b>Total Reserves</b>	<b>8,322,333</b>	<b>7,574,848</b>	<b>6,748,667</b>	<b>7,731,575</b>	<b>6,115,575</b>

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Debt service appropriations provide for the payment of principal and interest on bonds, notes, and lines of credit.

The City relies on property tax-supported bonds and full faith and credit obligations for most debt. The City does not borrow externally on a short-term basis to support operations.

General obligation bonds that are secured by property taxes must be approved by the voters. Full faith and credit obligations are backed by the City's General Fund and may be repaid from another revenue source such as rental charges.

Certain public improvements, such as streets, sewers, and sidewalks, may be financed in the assessment program. A short-term line of credit is used to pay the initial construction costs for assessment projects prior to long-term debt issuance. Long-term assessment bonds have a limited tax pledge and are secured by placing a lien against the benefitting properties. In addition, the City maintains reserves to cover assessment payment deficiencies.

The City has one outstanding note payable. A loan from the Department of Housing and Urban Development was used to purchase property at the corner of Broadway and Willamette for redevelopment of the Broadway Commerce Center and is repaid from developer payments.

The City's general obligation debt is rated "Aa1" by Moody's Investors Service and the limited tax and full faith and credit debt is rated "Aa2". The City has held a double-A rating on its debt since 1957.

Outstanding Indebtedness – The City's indebtedness as of July 1, 2013, is listed below:

	Interest Rates on Outstanding Bonds	Original Amount	Maturity Date	Outstanding Principal
Voter Approved General Obligation Bonds:				
Parks and Open Spaces, Series 2004	4.000% to 4.650%	\$6,305,000	6/1/2023	\$3,300,000
Refunding, Series 2006 *	4.000% to 4.125%	24,990,000	3/1/2019	12,370,000
Street Bonds, Series 2008 Line of Credit	variable	8,420,000	6/1/2014	900,000
Refunding, Series 2011 **	2.000% to 3.000%	10,975,000	6/1/2022	9,250,000
				<u>25,820,000</u>
Self Supporting General Fund Secured Debt:				
Improvement, Series 2006	5.100%	1,036,427	6/1/2016	146,454
Atrium Full Faith & Credit, Series 1998	4.650% to 6.200%	2,400,000	6/1/2018	890,000
Pension Obligation, Series 2002	6.880% to 7.410%	68,015,710	6/1/2028	54,828,265
Santa Clara Fire Station, Series 2003	4.00%	2,090,000	1/1/2014	215,000
Improvement, Series 2011	7.050%	580,000	12/1/2026	369,218
				<u>56,448,938 ***</u>
Notes Payable:				
HUD 108	variable	7,895,000	8/1/2027	<u>7,767,000</u>
Total Outstanding Debt as of July 1, 2013				<u><u>\$90,035,938</u></u>

\* The 2006 Refunding refinanced the 1996 Public Safety Bonds and a portion of the 1999 Parks and Open Spaces Bonds.

\*\* The 2011 Refunding refinanced the 2002 Fire Projects, 2008 Parks Athletic Fields and Open Space Bonds and a portion of the 2008 Parks Athletic Fields and Open Space Line of Credit.

\*\*\* Totals may not tie due to rounding.

## Legal Debt Limits

Under Oregon statutes, the City is limited in the amount of general obligation bonds outstanding to 3% of real market value of property. The statutory limit specifically excludes assessment, sewer, and off-street parking debt. In addition, there is a separate limitation of 3% on the amount of bonds that can be outstanding for the assessment program. Full faith and credit obligations are not limited by statute.

The following schedule depicts the City's legal debt capacity and indicates the amount of marginal capacity available:

### City of Eugene Statutory Debt Limitation Calculation as of July 1, 2013

	General Obligation Debt	Assessment Debt *
Real Market Value	\$20,450,005,021	\$20,450,005,021
Debt Capacity - 3% of Real Market Value	613,500,151	613,500,151
Outstanding Debt	(25,820,000)	(515,673)
Debt reserve	395,162	477,985
Net Debt Subject to 3% Limitation	<u>(25,424,838)</u>	<u>(37,688)</u>
Marginal Capacity	<u>\$588,075,313</u>	<u>\$613,462,463</u>
Statutory Debt Capacity Percent	96%	100%

\* Totals may not tie due to rounding.

## Overlapping Debt

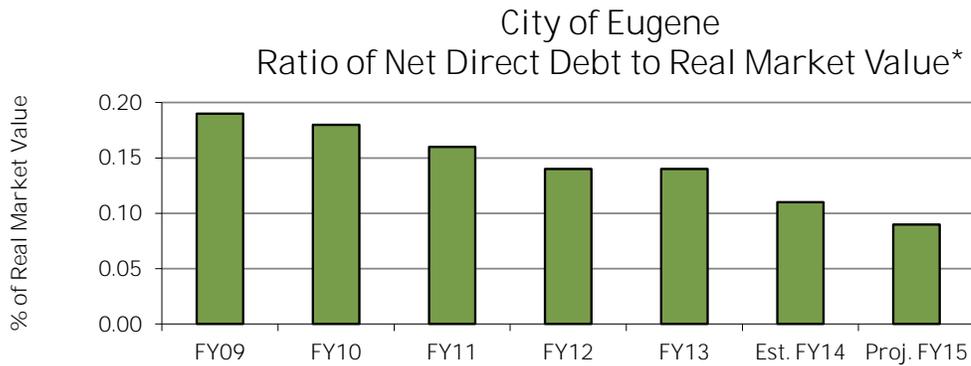
The following schedule indicates the amount of the outstanding debt for jurisdictions that overlap with the City:

### City of Eugene Overlapping Debt as of July 1, 2013

Overlapping District	Total Debt	Percent Overlapping	Overlapping Debt
Lane Community College	\$126,482,661	45.24%	\$57,220,629
Lane County	103,467,558	45.98%	47,572,314
Lane Education Service District	7,480,000	46.03%	3,443,007
School District 4J (Eugene)	171,307,258	77.64%	133,000,900
School District 19 (Springfield)	106,034,409	0.00%	424
School District 52 (Bethel)	22,880,000	79.26%	18,135,626
River Road Park & Recreation District	340,000	0.09%	294
Total Net Direct Overlapping Debt			<u>\$259,373,194</u>

### Debt to Real Market Value

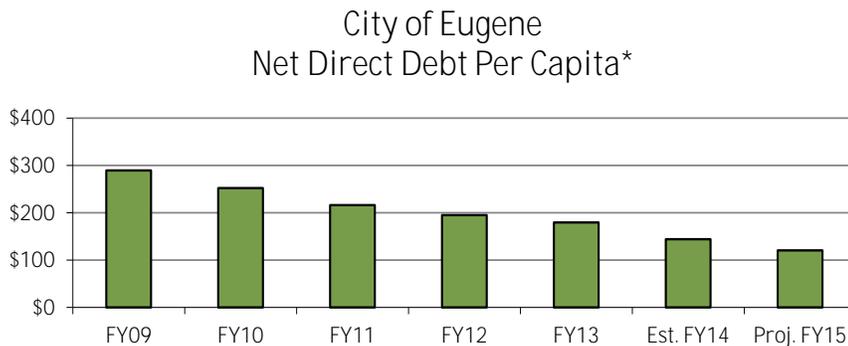
The ratio of debt to real market value is projected to be 0.11% by the end of FY14. The City has an adopted policy limiting net direct debt to no more than 1.0% of real market value.



\* Excludes self-supporting debt and pension bonds.

### Debt Per Capita

The net direct debt per capita ratio is projected to be \$120 by June 2015.



\* Excludes self-supporting debt and pension bonds.

## Debt Service Budget – All Funds

Below is a chart that sets out the budget for principal and interest on all City debt, as well as debt issuance costs.

Debt Payments	FY12 Actual	FY13 Actual	FY14 Budget 7/1/2013	FY14 Budget 12/31/2013	FY15 Proposed
General	\$239,510	\$231,663	\$224,000	\$224,000	\$0
Community Development	45,798	173,370	248,000	248,000	368,000
GO Debt Service	24,980,785	13,606,235	13,369,463	13,369,463	13,699,263
Special Assessment Bond	250,143	251,238	485,000	485,000	412,910
Facilities Services	204,720	202,160	204,255	204,255	206,000
Risk and Benefits	4,994,373	5,244,373	5,509,600	5,509,600	5,784,500
<b>Total</b>	<b>\$30,715,329</b>	<b>\$19,709,038</b>	<b>\$20,040,318</b>	<b>\$20,040,318</b>	<b>\$20,470,673</b>

Debt Issuance Costs	FY12 Actual	FY13 Actual	FY14 Budget 7/1/2013	FY14 Budget 12/31/2013	FY15 Proposed
G.O. Debt Service	\$123,386	\$0	\$0	\$0	\$0
Special Assessment Bond	6	0	0	0	0
General Capital Projects	3,806	5,138	50,000	50,000	50,000
Transportation Capital Projects	9,943	6,011	30,000	30,000	10,000
<b>Total</b>	<b>\$137,141</b>	<b>\$11,149</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$60,000</b>

## Authorized But Unissued Debt and Future Debt Plans

In November 2006, voters approved \$27,490,000 of General Obligation bonds for parks, athletic fields and preservation of open space. As of March 31, 2014, the City had issued \$17,270,000 of debt under this authorization, leaving \$10,220,000 authorized but unissued. The City expects to issue debt to fund these projects as spending occurs in the form of a short-term line of credit repaid from a property tax levy.

In November 2008, voters approved \$35,900,000 of General Obligation bonds to fix streets. As of March 31, 2014, the City has issued \$35,320,000 of debt under this authorization, leaving \$580,000 remaining unissued. The City expects to issue all of the remaining debt by the end of FY14.

In November 2012, voters approved \$43,000,000 of General Obligation bonds to fix streets. The City expects to issue debt to fund these projects as spending occurs in the form of a short-term line of credit repaid from a property tax levy. The property tax levy for this authorization will begin in FY15.

## Projected Debt Activity

The chart below sets out principal and interest payments on outstanding debt as well as projected new issuance during FY15.

FUND/BOND OR LOAN ISSUE	Outstanding Principal Balance 07/01/2014	New Issuance	Principal Payments	Interest	Outstanding Principal Balance 6/30/2015
COMMUNITY DEVELOPMENT FUND					
HUD 108 Loan	\$7,639,000	\$0	\$248,000	\$120,000	\$7,391,000
GENERAL OBLIGATION DEBT SERVICE FUND					
G.O. Parks & Open Spaces, Series 2004	2,970,000	0	330,000	127,875	2,640,000
G.O. Parks, Athletic Fields and Open Space LOC *	0	600,000	600,000	50,000	0
G.O. Refunding, Series 2006	9,815,000	0	2,670,000	397,813	7,145,000
G.O. Street Bonds LOC *	0	8,000,000	8,000,000	50,000	0
G.O. Refunding, Series 2011	8,010,000	0	1,265,000	208,575	6,745,000
<b>TOTAL G.O. DEBT SERVICE FUND</b>	<b>20,795,000</b>	<b>8,600,000</b>	<b>12,865,000</b>	<b>834,263</b>	<b>16,530,000</b>
ASSESSMENT BOND FUND					
Limited Tax, Series 2006 **	105,910	0	105,910	7,000	0
Limited Tax, Series 2011 **	260,000	0	260,000	40,000	0
<b>TOTAL ASSESSMENT BOND FUND</b>	<b>365,910</b>	<b>0</b>	<b>365,910</b>	<b>47,000</b>	<b>0</b>
FACILITIES SERVICES FUND					
Atrium Full Faith and Credit, Series 1998 A and B	735,000	0	165,000	41,000	570,000
RISK AND BENEFITS FUND					
Pension Obligation Bonds, Series 2002	53,878,467	0	978,900	4,805,600	52,899,567
<b>TOTAL ALL FUNDS</b>	<b>\$83,413,377</b>	<b>\$8,600,000</b>	<b>\$14,622,810</b>	<b>\$5,847,863</b>	<b>\$77,390,567</b>

\* These revolving line of credit facilities will be drawn down as needed to pay for project costs and those draws will be repaid within the same fiscal year. Actual activity may differ.

\*\* The City remits all assessment proceeds to pay the assessment bonds twice each year. Actual activity may differ.

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Property Taxes Levied

Property taxes represent the biggest single revenue source in the City’s budget at nearly \$100 million. The chart below sets out the projected General Fund and General Obligation Bond Fund levies, along with the revenues budgeted as a result.

Actual Current Tax Receipts FY13	Estimated Current Tax Receipts FY14	Current Levy Classification	Gross Levy FY15	Less Discount, Delinquency & Compression	Budgeted Current Tax Receipts FY15
OPERATING LEVY					
\$80,253,440	\$81,979,000	Property Taxes - Perm. Operating Levy*	\$88,959,703	\$5,070,703	\$83,889,000
DEBT SERVICE LEVY					
13,065,924	13,320,000	General Obligation Bonds	14,438,596	823,000	13,615,596
93,319,364	95,299,000	<b>GRAND TOTAL PROPERTY TAX</b>	<b>103,398,299</b>	<b>5,893,703</b>	<b>97,504,596</b>

Data source: City of Eugene Finance Division.

\* A permanent tax rate of \$7.0058 per \$1,000 taxable assessed value is the City's base operating levy. The applied rate may be less due to the urban renewal adjustments. FY15 amounts are estimates.

Property Tax Collections

The City does not receive 100% of taxes levied for two main reasons. First, taxpayers can take advantage of an early payment discount of up to 3%. Second, not everyone pays their taxes on time and taxes become delinquent. Even throughout the recession, however, collection rates have remained strong, as seen below.

Fiscal year	Total City Tax Levy Imposed	Current Tax Collections	Percent of Levy Collected*	Delinquent Tax Collections	Total Tax Collections	Total Collections as Percent of Current Levy
FY06	84,678,569	81,018,906	95.7%	2,126,938	83,244,882	98.3%
FY07	86,591,620	82,190,214	94.9%	1,905,371	84,155,443	97.2%
FY08	83,045,097	78,122,713	94.1%	1,008,182	79,130,895	95.3%
FY09	86,233,674	81,354,720	94.3%	1,934,233	83,288,953	96.6%
FY10	98,139,027	93,616,166	95.4%	2,196,405	95,812,571	97.6%
FY11	98,139,027	92,557,680	94.3%	2,712,680	95,270,361	97.1%
FY12	97,004,407	91,801,363	94.6%	1,654,934	93,456,297	96.3%
FY13	98,930,968	93,319,364	94.3%	2,652,664	95,972,028	97.0%
FY14 Estimate	101,659,370	95,299,000	93.7%	2,517,000	97,816,000	96.2%
FY15 Proposed	103,398,299	97,504,596	94.3%	2,085,000	99,589,596	96.3%

## Property Tax Rates & Tax Levy

Data sources: FY06-14: Lane County Assessment and Taxation database.  
FY15: City of Eugene Finance Division.

\* Collections percentage of total amount levied by the Lane County Tax Assessor. The estimated collection rate after taking into account early payment discounts (which reduce the amount of City tax receipts expected) is approximately 3% higher each year.

### Tax Rate History

City tax rates consist of an operating rate used to pay for General Fund services, plus any bonds or local option levies approved by voters. A 10-year history is shown below.

Fiscal Year	Tax Rates <sup>1</sup>				Total City	Total City	Assessed
	Operating <sup>4</sup>	Library	Youth & School	Debt Service			
FY06	6.90	0.50	0.86	0.45	8.71	84,678,569	9,650,294,916
FY07 <sup>5</sup>	6.90	0.48	0.86	0.36	8.60	86,591,620	10,105,025,458
FY08 <sup>6</sup>	6.90	0.25		0.55	7.70	83,045,097	10,616,633,066
FY09	6.90	0.24		0.58	7.72	86,233,674	10,994,414,109
FY10 <sup>7</sup>	6.91	0.23		1.18	8.32	96,751,699	11,466,487,764
FY11	6.90	0.23		1.20	8.33	98,139,027	11,613,161,618
FY12 <sup>5</sup>	6.90			1.14	8.04	97,004,407	11,884,137,444
FY13	6.90			1.12	8.02	98,930,968	12,144,046,177
FY14	6.90			1.11	8.01	101,659,370	12,491,549,584
FY15 Proposed <sup>7</sup>	6.90			1.12	8.02	103,398,299	12,698,000,000

Data sources: FY06-14: Lane County Assessment and Taxation database.  
FY15: City of Eugene Finance Division.

(1) These are the typical rates applied to tax bills for a majority of the City's taxpayers, per \$1,000 of assessed valuation. Small variances in rate calculations are due to additional variables used by Lane County for generating the rates. Totals may differ slightly from sum of individual rates due to rounding.

(2) Net of gains and losses from individual extensions and compression losses.

(3) Net of urban renewal incremental value.

(4) The permanent tax rate of \$7.0058 is adjusted each year due to the urban renewal tax increment calculations.

(5) In March 2006 and December 2011, the City refinanced certain General Obligation bond issues in order to achieve interest rate savings.

(6) The four-year Local Option Property Tax Levy for Library Operations renewed at a reduced amount of \$10.8 million starting in FY08 and ending in FY11. In November 2006, voters approved \$27.5 million in General Obligation bonds for parks, athletic fields, and open space preservation. The debt tax rate starting in FY08 reflects a portion of that bond authorization.

(7) In November 2008 voters approved a \$35.9 million five-year General Obligation bond measure for street repairs. The debt tax starting rate in FY10 reflects a portion of that bond authorization. In November 2012 voters approved a new five-year \$43 million General Obligation bond measure for street repairs. The taxes to repay the new authorization will be in effect starting in FY15, after the 2008 street bond taxes end.

## Mission Statement

The purpose of urban renewal is to stimulate economic development through private investment to provide public benefit in a specific area of the community in compliance with ORS Chapter 457. It is a means to support economic development and civic improvement by financing needed improvements within designated districts such as infrastructure, public open spaces, public plazas, public parking garages, land acquisition, renovation and façade improvements or environmental improvements. The City manages two urban renewal districts: the Downtown District and the Riverfront District.



*Library & LCC Downtown Campus*

## Governance

The City of Eugene Urban Renewal Agency (Agency) is a separate budgetary entity authorized by State statutes. The Agency was established in 1958 as a separate corporate body. In 1982, the City Council assumed the role of the Agency Board and delegated budget review to the City's Budget Committee. The Agency has two urban renewal districts, and each district has its own adopted plan.

## Public Involvement

The Riverfront Urban Renewal Plan calls for a committee to advise on the activities of the district. The Eugene Redevelopment Advisory Committee was formed as a Department Advisory Committee in 2004.

The Expenditure Review Panel (ERP) was created as part of the Downtown District 2010 Plan amendment (the Plan). The Plan states that the Agency shall convene not less than once each year a committee to report to the Agency Director on the activities for the previous fiscal year, and whether expenditure of tax increment dollars was limited to projects authorized by the Plan. City Council formed a five-member panel in January 2012, and the ERP's first and second reviews of Downtown District tax increment expenditures were completed in March 2012 and 2013, respectively. The third review will be completed in May 2014. **The ERP's reports can be found at the City's website at <http://www.eugene-or.gov/documentcenter/view/4813>.**

## Agency Management

**The City's Planning and Development Department manages Agency activities. Staff and most material and service costs to support Agency projects are recorded in the City of Eugene General Fund. The operating budgets of each Agency district reimburse the City's General Fund for these costs. As a result, these expenses are shown twice, once as operating expenses in the City's General Fund budget for the department, and again in the Agency budget as Planning and Development operating expenses to reimburse the City's General Fund.**

## Downtown District

The Downtown District was established in 1968 to redevelop 17 blocks in the downtown core. The current boundaries of the district are shown in the map below. The original project goals involved land acquisition, building rehabilitation and construction of public improvements.

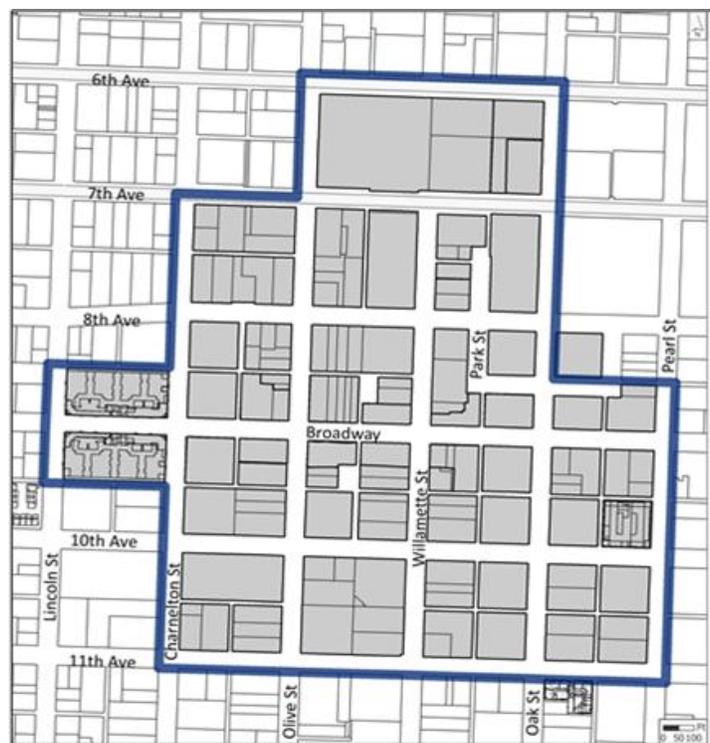
An update of the 1968 Plan was approved by voters in 1990. The update aligned the Plan with Metro Plan policies, revised the goals and activities, and set an expiration date for the district of FY10.

In June 1998, the City Council chose one of the options provided by Measure 50 legislation that allowed for a City-wide special levy as well as dividing the taxes collected within the district. The Council limited expenditures of new funds to completing existing projects and construction of a new main library (100 West 10<sup>th</sup> Avenue). They also approved a plan to reduce district administration.

In FY05, City Council amended the Plan to allow funding for other activities including economic revitalization strategies and to extend the termination date to June 30, 2024.

In response to the recession, City Council embarked on a discussion of economic development with the community in early 2009. A three-pronged local economic stimulus strategy was developed: (i) maximize use of federal economic stimulus dollars; (ii) support local projects that create jobs and promote sustainability; and (iii) create a regional economic plan. Based on Council discussions, planning documents, public input from the downtown survey and previous public involvement initiatives, four strategies for revitalizing downtown and boosting the local economy emerged: Create Jobs & Support Redevelopment; Improve Safety; Improve Parking; and Enhance Amenities & Attractions.

The goal of creating jobs, boosting the local economy and revitalizing downtown requires public financial support. After considering options for providing support, the City Council amended the Downtown Urban Renewal Plan in May 2010.



*Downtown Urban Renewal District*

The 2010 Plan amendment made the following changes:

1. **Increased the spending limit (“maximum indebtedness”)** by \$13.6 million, to a total of \$46.6 million.
2. Specified three project activities to be undertaken (described below) and removed language that allowed for flexibility in project selection.
3. Required an annual review of spending by a panel of community members (ERP).
4. Provided for termination of the district after sufficient funds have been accumulated to pay for the projects.



*Farmers' Market in the Park Blocks*

The three specific projects included in the 2010 Plan are:

- **Lane Community College (LCC) New Downtown Campus:** The Agency Board approved **expenditure of funds to support LCC’s development of a new Downtown Campus at 10<sup>th</sup> and Charnelton**, across from the library. Specifically, the Plan called for a grant of \$8 million to be funded from a combination of cash on hand plus issuance of debt. The new state-of-the-art Downtown Campus includes a 90,000 square foot, \$35 million education building and a \$20 million, 75,000 square foot student housing facility. The student housing is five floors to accommodate 256 students. Both buildings are LEED certified. Students moved in during September 2012. The first classes in the new building began in January 2013.
- **Broadway Place Garages and Public Safety Improvements:** Assistance in funding the Broadway Place Garages ensures that the Garages remain available and in good condition to support other development and redevelopment in downtown (and, at the same time, enables improvements to public safety downtown). The Downtown District is parking exempt, which means that property owners are not required to provide parking, yet parking availability is critical to the economic success of downtown. As such, the Agency participated in several projects to provide structured parking opportunities. Given City budgetary issues, continued operation and stability of the Broadway Place Garages is enhanced by the Agency paying on the debt for the garages. It also makes it possible for the parking fund to provide financial support for increased downtown safety services.

Public safety improvements are key to creating a vibrant and economically healthy downtown. Increasing public safety services and coordinating with other agencies makes downtown a more welcoming place for everyone. Downtown public safety, including additional police officers, is funded from dollars freed up by using up to \$4.9 million of urban renewal funds to pay off the debt (excluding interest) on the Broadway Place Garages. The Agency issued debt in 2011 to **refinance the City’s debt for the Broadway Place Garages, which resulted in savings** from lower interest costs.

- **Park Blocks Improvements for the Farmers’ Market:** Infrastructure improvements to the Park Blocks along 8<sup>th</sup> Avenue to make the location more attractive and functional for the

Farmers’ Market will support a cornerstone of downtown activity and one of the most significant public event venues in the city. Up to \$500,000 of urban renewal funds may be used for this project.

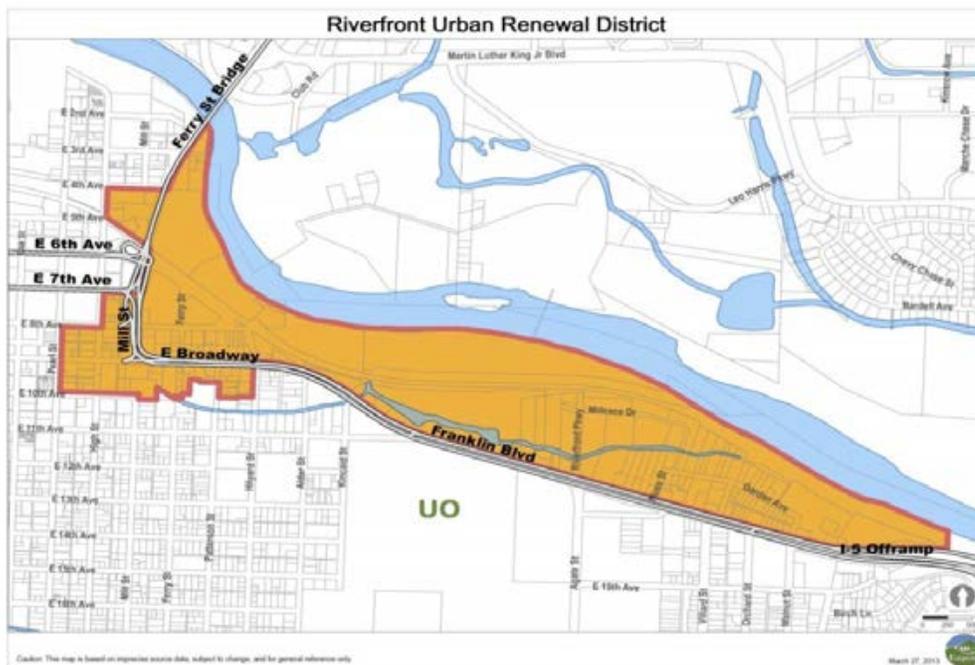
Riverfront Urban Renewal District

The Riverfront District was created in 1985 to assist in financing public infrastructure. The original district encompassed nearly 148 acres adjacent to and including the University of Oregon’s Riverfront Research Park. In FY04, the City Council amended the boundaries of the district to add another 30 acres, bringing the total area to approximately 178 acres. The current boundaries of the district are shown in the map.

The Riverfront Plan was reviewed and amended by the City Council in March 2004. Major changes in the amendment included extending the termination date to 2024, expanding and revising the list of project activities, providing new cost estimates of the projects to be undertaken, establishing a spending limit (“maximum indebtedness”) of \$34.8 million, expanding the boundary, and providing other information about the impact of the amendments.

Major goals in the Riverfront District are:

- To stimulate appropriate redevelopment in the Riverfront area currently occupied by EWEB, if EWEB relocates in whole or in part from this property.
- Promote redevelopment of public and private properties in the area around the Wayne Morse Federal Courthouse.
- Improve connections between the core of downtown, the riverfront area and the University of Oregon.
- Protect or enhance the riparian area.



## Expenditure Summary

The Urban Renewal Agency's primary goal is to promote redevelopment within the districts. In doing so, funds are expended among the following activities:

- *District Management*: Promotion of redevelopment projects, oversight of district owned property, and general administration. Costs are initially incurred in the City's General Fund and then reimbursed by each district at the end of the fiscal year.
- *Loan Disbursements*: Funding of Downtown Revitalization Loan Program loans to business and property owners, encouraging redevelopment in the Downtown District.
- *Capital Projects*: Public space improvements and infrastructure enhancements in the Downtown and Riverfront districts.

## Description of Funds

The two urban renewal districts have separate budgets and account for activities in separate funds.

The Downtown District operates three funds: the Downtown General Fund, the Downtown Debt Service Fund, and the Downtown Capital Projects Fund.

- *URA-Downtown General Fund (Fund 817)*: This fund receives revenue from Downtown Revitalization Loan Program (DRLP) repayments (principal and interest on outstanding loans), property sales and leases, interest on cash balances and interfund transfers from the Downtown Debt Service Fund. These revenues are used to:
  - Provide funding for DRLP loans for property improvements in the district boundaries
  - **Reimburse the City's General Fund for district management costs**
  - Pay other operating costs, including property management expenses
- *URA-Downtown Debt Service Fund (Fund 812)*: This fund receives all of the Downtown District tax increment revenues and uses those resources to:
  - **Provide funding for the principal and interest payments on the URA's debt**
  - Provide funding (through interfund transfers) to the Downtown General Fund for district management costs and other operating expenses
  - Provide funding (through interfund transfers) to the Downtown Capital Projects Fund for specific capital improvements
- *URA Downtown Capital Projects Fund (Fund 813)*: This fund accounts for capital projects in the Downtown District. The Downtown Debt Service Fund uses resources to pay for specific, approved capital expenditures charged to this fund.

The Riverfront District currently operates two funds: the Riverfront General Fund and the Riverfront Capital Projects Fund.

- *URA Riverfront General Fund (Fund 821)*: This fund receives the Riverfront District tax increment revenues and uses those resources to:

- Reimburse the City's General Fund for district management costs
  - Pay other operating costs, including property management expenses
  - Provide funding (through interfund transfers) to the Riverfront Capital Projects Fund for specific capital projects and development loans
- *URA Riverfront Capital Projects Fund (Fund 823)*: This fund accounts for capital projects in the Riverfront District. The Riverfront General Fund transfers resources to this fund to pay for specific, approved capital expenditures.

# URA Downtown General Fund (817)

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Intergovernmental	2,354,318	275,000	0	0	0
Rental	29,700	29,700	0	5,700	5,700
Charges for Services	(10,660)	6,257	0	0	0
Miscellaneous	63,781	12,275	61,000	62,000	63,000
Interfund Transfers	230,909	253,304	205,000	205,000	105,000
Principal on Notes/Loans	82,972	191,723	230,000	440,000	450,000
<b>Total Revenues</b>	<b>2,751,020</b>	<b>768,259</b>	<b>496,000</b>	<b>712,700</b>	<b>623,700</b>
<b>Expenditures</b>					
Planning and Development	230,934	241,664	205,000	205,000	105,000
Special Payments	2,915,601	492,803	366,000	3,000	1,321,200
<b>Total Expenditures</b>	<b>3,146,535</b>	<b>734,467</b>	<b>571,000</b>	<b>208,000</b>	<b>1,426,200</b>
Excess (deficiency) of revenues over expenditures	(395,515)	33,792	(75,000)	504,700	(802,500)
Beg. Working Capital (Fund Balance), July 1	677,173	281,658	110,000	315,450	820,150
End. Working Capital (Fund Balance), June 30	281,658	315,450	35,000	820,150	17,650

## Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	677,173	281,658	110,000	315,450	820,150
Total Revenues	2,751,020	768,259	496,000	712,700	623,700
<b>Total Resources</b>	<b>3,428,193</b>	<b>1,049,917</b>	<b>606,000</b>	<b>1,028,150</b>	<b>1,443,850</b>
<b>Requirements</b>					
Total Expenditures	3,146,535	734,467	571,000	208,000	1,426,200
Ending Working Capital (Fund Balance)	281,658	315,450	35,000	820,150	17,650
<b>Total Requirements</b>	<b>3,428,193</b>	<b>1,049,917</b>	<b>606,000</b>	<b>1,028,150</b>	<b>1,443,850</b>

## Reserves (Budgeted amounts only)

Balance Available	60,000	60,000	35,000	35,000	17,650
<b>Total Reserves</b>	<b>60,000</b>	<b>60,000</b>	<b>35,000</b>	<b>35,000</b>	<b>17,650</b>

# URA Downtown Debt Service Fund (812)

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Taxes	1,900,696	1,819,122	1,760,000	1,810,000	1,900,000
Miscellaneous	9,100	9,451	5,000	8,000	9,000
Interfund Transfers	0	0	0	134,593	0
<b>Total Revenues</b>	<b>1,909,796</b>	<b>1,828,573</b>	<b>1,765,000</b>	<b>1,952,593</b>	<b>1,909,000</b>
<b>Expenditures</b>					
Debt Service	1,134,782	1,127,516	1,648,400	1,628,400	2,130,000
Interfund Transfers	230,909	253,304	205,000	205,000	105,000
<b>Total Expenditures</b>	<b>1,365,691</b>	<b>1,380,820</b>	<b>1,853,400</b>	<b>1,833,400</b>	<b>2,235,000</b>
Excess (deficiency) of revenues over expenditures	544,105	447,753	(88,400)	119,193	(326,000)
Beg. Working Capital (Fund Balance), July 1	378,716	922,821	836,898	1,370,574	1,489,767
End. Working Capital (Fund Balance), June 30	922,821	1,370,574	748,498	1,489,767	1,163,767

## Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	378,716	922,821	836,898	1,370,574	1,489,767
Total Revenues	1,909,796	1,828,573	1,765,000	1,952,593	1,909,000
<b>Total Resources</b>	<b>2,288,512</b>	<b>2,751,394</b>	<b>2,601,898</b>	<b>3,323,167</b>	<b>3,398,767</b>
<b>Requirements</b>					
Total Expenditures	1,365,691	1,380,820	1,853,400	1,833,400	2,235,000
Ending Working Capital (Fund Balance)	922,821	1,370,574	748,498	1,489,767	1,163,767
<b>Total Requirements</b>	<b>2,288,512</b>	<b>2,751,394</b>	<b>2,601,898</b>	<b>3,323,167</b>	<b>3,398,767</b>

## Reserves (Budgeted amounts only)

Reserve	704,716	0	0	0	0
Balance Available	0	169,821	748,498	1,282,174	1,163,767
<b>Total Reserves</b>	<b>704,716</b>	<b>169,821</b>	<b>748,498</b>	<b>1,282,174</b>	<b>1,163,767</b>

# URA Downtown Capital Projects Fund (813)

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
Revenues					
Miscellaneous	5,484	3,701	2,000	3,000	2,000
Total Revenues	<u>5,484</u>	<u>3,701</u>	<u>2,000</u>	<u>3,000</u>	<u>2,000</u>
Expenditures					
Interfund Transfers	0	0	0	134,593	0
Capital	24,640	34,388	543,672	540,972	0
Total Expenditures	<u>24,640</u>	<u>34,388</u>	<u>543,672</u>	<u>675,565</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	(19,156)	(30,687)	(541,672)	(672,565)	2,000
Beg. Working Capital (Fund Balance), July 1	740,167	721,011	558,730	690,324	17,759
End. Working Capital (Fund Balance), June 30	<u>721,011</u>	<u>690,324</u>	<u>17,058</u>	<u>17,759</u>	<u>19,759</u>

## Reconciliation of Total Resources and Requirements

Resources:					
Beg. Working Capital (Fund Balance)	740,167	721,011	558,730	690,324	17,759
Total Revenues	5,484	3,701	2,000	3,000	2,000
Total Resources	<u>745,651</u>	<u>724,712</u>	<u>560,730</u>	<u>693,324</u>	<u>19,759</u>
Requirements					
Total Expenditures	24,640	34,388	543,672	675,565	0
Ending Working Capital (Fund Balance)	721,011	690,324	17,058	17,759	19,759
Total Requirements	<u>745,651</u>	<u>724,712</u>	<u>560,730</u>	<u>693,324</u>	<u>19,759</u>

## Reserves (Budgeted amounts only)

Balance Available	7,574	13,058	17,058	151,352	19,759
Total Reserves	<u>7,574</u>	<u>13,058</u>	<u>17,058</u>	<u>151,352</u>	<u>19,759</u>

# URA Riverfront General Fund (821)

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
<b>Revenues</b>					
Taxes	872,912	936,006	990,000	1,190,520	1,280,000
Rental	63,000	63,000	63,000	63,000	63,000
Miscellaneous	35,706	29,462	35,000	25,542	21,164
<b>Total Revenues</b>	<b>971,618</b>	<b>1,028,468</b>	<b>1,088,000</b>	<b>1,279,062</b>	<b>1,364,164</b>
<b>Expenditures</b>					
Planning and Development	183,434	186,992	229,738	146,574	237,164
<b>Total Expenditures</b>	<b>183,434</b>	<b>186,992</b>	<b>229,738</b>	<b>146,574</b>	<b>237,164</b>
Excess (deficiency) of revenues over expenditures	788,184	841,476	858,262	1,132,488	1,127,000
Beg. Working Capital (Fund Balance), July 1	4,292,506	5,080,690	5,892,245	5,922,166	7,054,654
<b>End. Working Capital (Fund Balance), June 30</b>	<b>5,080,690</b>	<b>5,922,166</b>	<b>6,750,507</b>	<b>7,054,654</b>	<b>8,181,654</b>

## Reconciliation of Total Resources and Requirements

<b>Resources:</b>					
Beg. Working Capital (Fund Balance)	4,292,506	5,080,690	5,892,245	5,922,166	7,054,654
Total Revenues	971,618	1,028,468	1,088,000	1,279,062	1,364,164
<b>Total Resources</b>	<b>5,264,124</b>	<b>6,109,158</b>	<b>6,980,245</b>	<b>7,201,228</b>	<b>8,418,818</b>
<b>Requirements</b>					
Total Expenditures	183,434	186,992	229,738	146,574	237,164
Ending Working Capital (Fund Balance)	5,080,690	5,922,166	6,750,507	7,054,654	8,181,654
<b>Total Requirements</b>	<b>5,264,124</b>	<b>6,109,158</b>	<b>6,980,245</b>	<b>7,201,228</b>	<b>8,418,818</b>

## Reserves (Budgeted amounts only)

Balance Available	4,957,362	5,860,289	6,750,507	6,780,428	8,181,654
<b>Total Reserves</b>	<b>4,957,362</b>	<b>5,860,289</b>	<b>6,750,507</b>	<b>6,780,428</b>	<b>8,181,654</b>

# URA Riverfront Capital Projects Fund (823)

	FY12 Actual	FY13 Actual	FY14 Adopted Budget	FY14 Projections	FY15 Proposed Budget
Revenues					
Miscellaneous	860	1,234,118	0	4,770	2,195
Total Revenues	<u>860</u>	<u>1,234,118</u>	<u>0</u>	<u>4,770</u>	<u>2,195</u>
Expenditures					
Capital	0	247,088	430,000	424,411	0
Total Expenditures	<u>0</u>	<u>247,088</u>	<u>430,000</u>	<u>424,411</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	860	987,030	(430,000)	(419,641)	2,195
Beg. Working Capital (Fund Balance), July 1	163,495	164,355	453,813	1,151,385	731,744
End. Working Capital (Fund Balance), June 30	<u>164,355</u>	<u>1,151,385</u>	<u>23,813</u>	<u>731,744</u>	<u>733,939</u>

## Reconciliation of Total Resources and Requirements

Resources:					
Beg. Working Capital (Fund Balance)	163,495	164,355	453,813	1,151,385	731,744
Total Revenues	860	1,234,118	0	4,770	2,195
Total Resources	<u>164,355</u>	<u>1,398,473</u>	<u>453,813</u>	<u>1,156,155</u>	<u>733,939</u>
Requirements					
Total Expenditures	0	247,088	430,000	424,411	0
Ending Working Capital (Fund Balance)	164,355	1,151,385	23,813	731,744	733,939
Total Requirements	<u>164,355</u>	<u>1,398,473</u>	<u>453,813</u>	<u>1,156,155</u>	<u>733,939</u>

## Reserves (Budgeted amounts only)

Balance Available	22,995	724,358	23,813	726,974	733,939
Total Reserves	<u>22,995</u>	<u>724,358</u>	<u>23,813</u>	<u>726,974</u>	<u>733,939</u>

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Debt service appropriations provide for the payment of principal and interest on URA bonds.

The URA issues tax increment bonds to finance major projects within its boundaries. These bonds are serviced by tax increment revenues. When an urban renewal district is first created, the assessed property value within the district boundaries is established as a “frozen base”. The URA receives property taxes related to the incremental increase in the property value that is in excess of the “frozen base”. This income is the “tax increment” revenue that is used to repay the debt.

On May 25, 2011, the Agency issued \$7,900,000 of Downtown Urban Renewal District Tax Increment Bonds, Series 2011 A, bearing a fixed interest rate of 5.2% and maturing on June 1, 2020. The proceeds of the bonds were used to refund (at a lower interest rate) \$4.4 million in debt associated with the City’s Broadway Garages limited tax bonds, and to grant \$3.5 million in financial assistance to Lane Community College for construction of their new Downtown Campus.

	Original issuance	Interest rates (%)	Ending balance 6/30/2015
Tax increment bonds:			
URA Tax Increment Bonds, Series 2011A	<u>\$7,900,000</u>	5.200%	<u>\$4,800,000</u>
Total tax increment bonds	<u>\$7,900,000</u>		<u>\$4,800,000</u>

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