

## PROPOSED BUDGET FY16

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)

#### Citizen Members

Laura Illig, Chair  
Ken Beeson, Vice Chair  
Robert Clarke  
Chelsea Clinton  
Jill Fetherstonhaugh  
Will Shaver  
Joshua Skov  
Marshall Wilde

City Manager  
Jon Ruiz

#### Executive Management Team

Sarah Medary, Assistant City Manager and Planning and Development  
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  
Maurizio Bottalico  
Jamie Garner  
Larry Hill  
Andrea Jobanek  
Doug Lauderbach  
Twylla Miller  
Jessica Mumme  
Vicki Silvers  
Mike Streepey  
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 Tuesday, May 5, 2015, and the City Council public hearing on Monday, June 22, 2015. 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 website at [www.eugene-or.gov/budget](http://www.eugene-or.gov/budget).**

## How to Provide Comments 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 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 FY16 Proposed Budget Presentation**

Wednesday, April 29, 2015 • 6:00 pm

Eugene Downtown Public Library

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

### Budget Committee Public Hearing, Deliberation and Action on FY16 Proposed Budget

Tuesday, May 5, 2015 • 5:30 pm

Eugene Downtown Public Library

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

### Sustainable Budget Meeting

Tuesday, May 12, 2015 • 5:30 pm

Eugene Downtown Public Library

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

### City Council Public Hearing and Action on FY16 Budget

Monday, June 22, 2015 • 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 website. 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.



# Table of Contents

---

BUDGET MESSAGE.....	1
FY16 Proposed Budget Message	
Attachment A – General Fund Forecast	
Attachment B – FY16 General Fund Changes	
Attachment C – FY16 Other Fund Changes	
General Fund Reserves	
BUDGET SUMMARY.....	11
Budget Summary	
Full Time Equivalent (FTE) Summary	
FINANCIAL POLICIES.....	25
Financial Management Goals and Policies	
DEPARTMENT VIEW.....	37
Central Services	
Fire and Emergency Medical Services	
Library, Recreation, and Cultural Services	
Planning and Development	
Police	
Public Works	
FUND SUMMARY.....	55
Financial Structure	
Fund Structure	
Fund Types	
Fund Matrix	
Fund Schedules	
DEBT SERVICE AND TAX INFORMATION.....	91
Debt Service	
Property Tax Rates and Tax Levy	
URBAN RENEWAL AGENCY.....	99
Urban Renewal Agency Overview	
Urban Renewal Agency Fund Schedules	
Urban Renewal Agency Debt Services	
APPENDIX	
Multi-Year Financial Plan FY16-21	



April 29, 2015

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

As a result of the economic downturn, over the past six years we have had to fill a General Fund budget gap totaling \$30 million or 24% of the General Fund. Our approach has been to minimize the impact on community services and employees, and develop a financially stable budget. We have harnessed the innovation and optimism of many people to not only survive, but to thrive. Through it all, we retained a full range of robust municipal services and served our community well. We have also been able to move the organization and the community forward in key areas by making strategic investments, such as:



- Improved downtown public safety;
- Continued progress on homelessness issues;
- Constructed the Washington Jefferson skate park;
- Advanced Envision Eugene;
- Revitalized Downtown;
- Implemented the Eugene-Springfield Fire Merger;
- Secured safe, cost effective facilities for the Police Department and Municipal Court;
- Organized the 2014 Neighborhoods USA conference;
- Implemented the Triple Bottom Line framework for decision making; and
- Hosted international track and field competitions.

These are just a few of the many accomplishments we have realized together over the past several years.

This year, I am pleased to present a proposed budget that does not have a long-term budget gap, as can be seen in the General Fund Forecast (Attachment A). The hard work by staff, executive team, Budget Committee, community partners and elected officials over the last six years has been successful in creating a stable budget that provides funding for our current level of services while ensuring ongoing funding for the Sheldon Branch Library and maintaining a responsible reserve. This work was difficult and we resisted the temptation to fund ongoing services with one-time dollars. If the economic recovery continues as forecast, we expect our budget to remain stable with no gap to fill, but also little, if any funding to add programs or services. Most funds are stable and we are no longer drawing down reserves to pay for ongoing operations in the Facilities, Fleet, Information Technology, Risk and Health Funds.

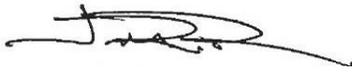
The FY16 Proposed Budget includes some recommended changes which are highlighted on Attachment B for the General Fund and Attachment C for Other Funds. The General Fund changes reflect City Council priorities related to sick leave for temporary employees, Sheldon Branch Library funding, and Human Services Commission funding, as well as funds to address the evidence backlog in the Police Department.

Other fund changes address energy efficiency, increasing capacity in the building permits area as the economy has improved, grounds maintenance at the wastewater plant and funding for the replacement of technology and core business software.

Looking to the future, we must continue to exercise fiscal discipline. We may be tempted to increase expenses to restore services that were reduced in recent years. Instead, let us look ahead towards what the community wants for the future, rather than look backwards at what has been changed. In this way, we can achieve the **community's best outcomes** for libraries of the future, development and maintenance of community and neighborhood parks, economic prosperity, and a justice system that offers hope, accountability and protection. These explorations may require new revenue sources to expand and sustain these vital services.

As the economy strengthens so does our outlook for new opportunities and renewed partnerships; redeveloping the EWEB riverfront property, constructing Whole Foods downtown, moving 365 homeless veterans into housing and rebuilding City Hall refresh our optimism as we emerge from the fiscal storm. While we work in a stronger fiscal environment on these and other opportunities, we must stay diligent and be thoughtful about the choices we make.

Sincerely,



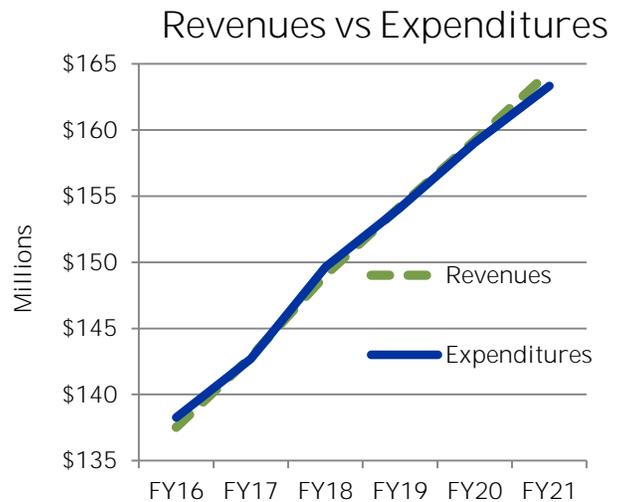
Jon R. Ruiz  
City Manager

General Fund (main subfund) Six-Year Financial Forecast FY16 to FY21

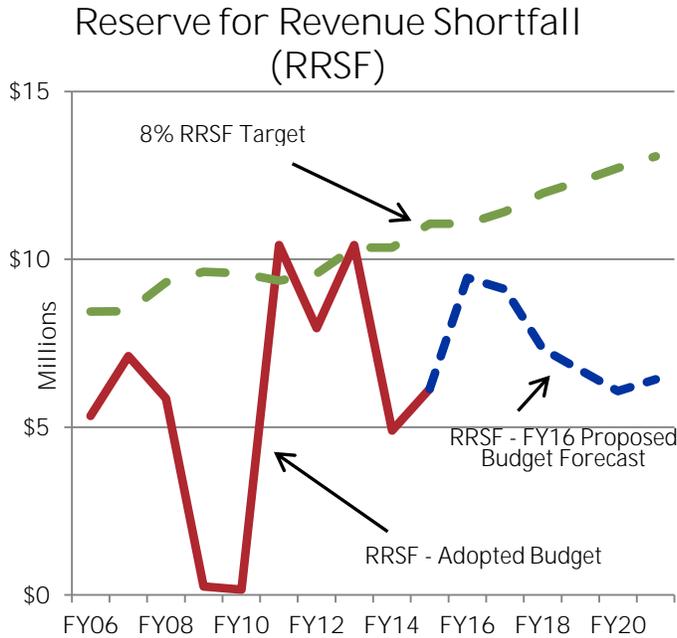
The General Fund Forecast is a tool that projects how much the City will spend and receive over the next six years. This tool assists policy makers with developing strategies to meet future challenges. Many factors affect the forecast. While assumptions are made using the most current information available, the one constant is that things will change in the future. The FY16 Proposed Budget forecast was developed as our economy shifts, coming out of the recession. While we look to operate in a more stable economic climate, we recognize a shift in key forecast variables such as increased property tax revenues. The forecast shows a less conservative and more optimistic outlook than in the past few years, but there continue to be areas of uncertainty that will be monitored including long-term property tax revenue growth, the impact of legislation on central assessment, PERS costs and the future rate of inflation.

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).

Over the past six years when the proposed budget forecast has been presented we have shown a budget gap which represented the annualized shortfall if no action was taken to live within our means. The General Fund Forecast has been updated with the most current information available and incorporates the FY16 Proposed Budget changes which includes on-going funding for the Sheldon Branch Library, funding to implement sick leave for temporary employees as well as limited duration funding for Evidence Control Unit staffing and the Human Services Commission discretionary funding (see FY16 General Fund Changes, Attachment B, for more information). After incorporating these service adjustments and the updated forecast assumptions, the forecast shows that the service system is stable with most years of the forecast having revenues that are greater than or equal to expenditures over the forecast period.



The City maintains two key reserves: the Unappropriated Ending Fund Balance (UEFB) and the Reserve for Revenue Shortfall (RRSF). The UEFB is budgeted at two months of operating expenses to allow 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 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 \$12 million per year over the forecast period.



The Reserve for Revenue Shortfall drops from 6.8% in FY16 to 3.9% by the end of the forecast period after incorporating FY16 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 the organization will have the ability to respond in a thoughtful way to unanticipated future events.

There are several areas of risk to the forecast that will be monitored moving forward:

Property Tax Revenues – assessed value growth returned to pre-recession levels in FY15 at 4.3% and the FY16 Proposed Budget includes a moderate growth rate of 4% throughout the forecast period. If the assessed value growth rate is reduced to 3% over the forecast period, property tax revenues are reduced by \$3.4 million on average annually.

PERS Rates – the FY16 Proposed Budget includes PERS rate increases in FY16 and FY18. Factors that could impact rate increases in FY18 and beyond include the outcome of pending litigation and how the financial markets perform over time.

Inflation – interest rates are anticipated to increase in the short-term and could potentially impact the low inflationary factors that have been present for some time. Changes in the rate of inflation can have a large impact on the forecast. An increase of 0.5% over the inflation rates assumed in the FY16 Proposed Budget forecast would increase costs an additional \$7million over the forecast period.

Legislation – legislation was passed this session that increases exemptions for centrally assessed properties which will likely reduce property tax revenue to the City. The full impact to the City of Eugene has not yet been determined. This legislation takes effect in FY17.

Forecast Variables

Assessed Value – FY15 assessed value of property grew by 4.3%. The FY16 assessed value growth rate is projected to be 4.0% and is forecast to remain at that level through the forecast period, which aligns with the growth levels seen before the economic downturn.

Property Tax Collection Rate – The projected property tax collection rate is estimated at 94.6% for FY15, and is set at 94.3% in FY16 and the out years of the forecast. The actual collection rates for FY13 and FY14 were 94.3% and 94.4%, respectively. These collection rates are applied against the gross taxes levied by the Lane County Assessor and 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 \$88.7 million in FY15, \$91.8 million in FY16 and \$112.3 million by FY21, 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 \$13.0 million in FY16 and continues to build to \$14 million annually by the end of the forecast. These estimates incorporate the new methodology approved last year and future anticipated rate increases in the out years of the forecast.

Licenses and Permits – Right-of-way use fees from Century Link, Northwest Natural Gas, Comcast and other providers are included at \$6.2 million in FY16, increasing to \$6.9 million annually by FY21.

Interest Earnings – Portfolio interest earnings are projected at 0.3% in FY15, 0.75% in FY16 and increasing in the out years of the forecast to 4.0% by FY21. This reflects an outlook of rising rates in the near future.

State Shared Revenues – This revenue is projected to increase from \$4.5 million to \$5.9 million over the forecast period.

Inflation Rates – Inflation rates beginning in FY17 are pegged at the inflation percentages used by the State Office of Economic Analysis in their February 2015 forecast. The FY16 rate is 1.3%. In FY17 the rate is 2.3%, increasing to a high of 2.5% by the end of the forecast period.

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 2015 forecast.

Materials and Services – The FY16 rate is 1.3%, and increases beginning in FY17 are tied to the inflation percentages used by the State Office of Economic Analysis in their February 2015 forecast.

Health Benefits – The forecast includes a health benefits inflation rate of 7.0% in FY16. Based on preliminary projections from the City's actuary, the cost of health benefits are expected to rise 7% in FY16 with the growth rate dropping to 6.5% in FY17 and 6% in FY18 and beyond.

Retirement Costs – The forecast includes a PERS Tier 1 and Tier 2 rate increase of 3.4% of payroll in FY16 and 3.0% in FY18 based on the actuarial valuation from calendar year 2013 data and subsequent anecdotal PERS actuary information. An OPSRP General Service rate increase of 0.79% of payroll is projected in FY16 and an additional 3% in FY18 and an OPSRP Police/Fire rate increase of 2.17% in FY16 and an additional 3% in FY18. There are no additional increases in PERS Tier 1 and Tier 2 or OPSRP rates built in this forecast for FY20.

**GENERAL FUND SIX-YEAR FINANCIAL FORECAST (MAIN SUBFUND 011), FY16 THROUGH FY21**  
 FY16 Proposed Budget  
 April 29, 2015

**Executive Summary: Resources and Requirements**

		FY13	FY14	Projected FY15	Proposed Budget FY16	FY17	FY18	Forecast FY19	FY20	FY21
<b>Resources</b>										
Beginning Working Capital		\$ 38,065,592	\$ 35,415,888	\$ 38,503,285	\$ 33,990,404	\$ 33,241,000	\$ 33,383,000	\$ 32,767,000	\$ 32,880,000	\$ 33,066,000
Current Revenues		126,729,969	131,743,389	134,314,955	137,517,842	142,836,000	149,038,000	154,227,000	159,208,000	164,410,000
<b>Total Resources</b>		<b>164,795,561</b>	<b>167,159,277</b>	<b>172,818,240</b>	<b>171,508,246</b>	<b>176,077,000</b>	<b>182,421,000</b>	<b>186,994,000</b>	<b>192,088,000</b>	<b>197,476,000</b>
<b>Requirements</b>										
Departmental Expenditures										
Personnel		91,268,603	91,250,712	95,657,352	102,850,741	105,968,000	110,889,000	114,348,000	118,304,000	121,568,000
Materials & Services		30,462,227	30,268,581	34,830,552	30,304,834	31,397,000	32,310,000	33,149,000	33,937,000	34,820,000
Departmental Sub Total		121,730,830	121,519,293	130,487,905	133,155,575	137,365,000	143,199,000	147,497,000	152,241,000	156,388,000
Non-Departmental Expenditures		7,648,844	7,136,699	8,339,931	5,111,300	5,329,000	6,455,000	6,617,000	6,781,000	6,950,000
<b>Total Expenditures</b>		<b>129,379,673</b>	<b>128,655,993</b>	<b>138,827,836</b>	<b>138,266,875</b>	<b>142,694,000</b>	<b>149,654,000</b>	<b>154,114,000</b>	<b>159,022,000</b>	<b>163,338,000</b>
Change in UEFB	(1)	-	-	-	1,370,000	737,000	1,160,000	743,000	818,000	720,000
<b>Total Expenditures plus Change in UEFB</b>		<b>129,379,673</b>	<b>128,655,993</b>	<b>138,827,836</b>	<b>139,636,875</b>	<b>143,431,000</b>	<b>150,814,000</b>	<b>154,857,000</b>	<b>159,840,000</b>	<b>164,058,000</b>
<b>Annual Operating Surplus/(Deficit)</b>	<b>(2)</b>	<b>(2,649,704)</b>	<b>3,087,396</b>	<b>(4,512,881)</b>	<b>(2,119,033)</b>	<b>(595,000)</b>	<b>(1,776,000)</b>	<b>(630,000)</b>	<b>(632,000)</b>	<b>352,000</b>
<b>Ending Fund Balance</b>										
UEFB at June 30	(3)	21,150,000	21,670,000	21,710,000	23,040,000	23,777,000	24,937,000	25,680,000	26,498,000	27,218,000
<b>Reserves</b>										
<b>Reserve for Revenue Shortfall (RRSF)</b>	<b>(4)</b>	<b>10,597,727</b>	<b>5,480,301</b>	<b>6,532,237</b>	<b>9,451,371</b>	<b>9,106,000</b>	<b>7,330,000</b>	<b>6,700,000</b>	<b>6,068,000</b>	<b>6,420,000</b>
Other Reserves	(5)	1,000,000	1,000,000	1,000,000	750,000	500,000	500,000	500,000	500,000	500,000
Total Reserves		11,597,727	6,480,301	7,532,237	10,201,371	9,606,000	7,830,000	7,200,000	6,568,000	6,920,000
Mid Year Adjustments or Experience Estimates	(6)	(1,849,710)	1,609,437	4,748,167						
Reserve For Encumbrance For the Next Fiscal Year	(7)	1,556,669	1,714,021							
Marginal Beginning Working Capital For The Next Fiscal Year	(8)	2,961,202	7,029,526							
Total Ending Fund Balance		35,415,888	38,503,285	33,990,404	33,241,371	33,383,000	32,767,000	32,880,000	33,066,000	34,138,000
<b>Total Requirements</b>		<b>164,795,561</b>	<b>167,159,278</b>	<b>172,818,240</b>	<b>171,508,246</b>	<b>176,077,000</b>	<b>182,421,000</b>	<b>186,994,000</b>	<b>192,088,000</b>	<b>197,476,000</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.

<i>Reserve For Revenue Shortfall (RRSF) as a % of Actual or Projected Expenditures</i>	8.2%	4.3%	4.7%	6.8%	6.4%	4.9%	4.3%	3.8%	3.9%
<i>Reserve For Revenue Shortfall (RRSF) as a % of Expenditures per the Adopted Budget; Target is 8%</i>	6.2%	3.8%	4.7%						

FY16 Proposed General Fund Budget Changes

Proposed On-Going Funding	FTE	Amount
Sheldon Branch Funding	2.55	\$315,000
Sick Leave Pay For Employees	0	\$300,000
Sick Leave Ordinance - BOLI Contract	0	\$35,000
Total	2.55	\$650,000

Proposed Limited Duration Funding		
Property Control Unit Staffing (FY16 & FY17)	0	\$250,000
Human Services Commission Discretionary Payment (FY16)	0	\$250,000
Total	0	\$500,000

Sheldon Branch – Provide on-going funding for the Sheldon Branch Library at current service levels; open 26 hours, five days per week.

Sick Leave Pay For Temporary Employees – Provide on-going funding to pay sick leave costs for temporary City of Eugene employees once Ordinance 20537 goes into effect on July 1, 2015.

Sick Leave Ordinance, BOLI Contract – Provide on-going funding for the BOLI contract for education, outreach and enforcement activities related to Ordinance 20537.

Evidence Control Unit (formerly Property Control) Staffing – Provide funding for two years as additional resources for the Evidence Control Unit to comply with audit recommendations.

Human Services Commission Discretionary Payment – Provide funding for an additional year to the Human Services Commission (HSC) to support social services at the same level as provided in FY15.

## FY16 Other Fund Budget Changes

Road Fund (Fund 131)	FTE	Amount
LED Street Lighting Retrofit Phase One	0.0	\$1,700,000
<b>Construction Permits Fund (Fund 135)</b>		
Building Permit Inspectors	2.0	\$240,000
Structural Engineer Plans Reviewer	1.0	\$140,000
<b>Parking Fund (Fund 520)</b>		
Parking Citation and Permit Software System	0.0	\$250,000
<b>Wastewater Utility Fund (Fund 533)</b>		
Wastewater Grounds Maintenance	0.0	\$292,000
<b>Information Systems and Services Fund (Fund 610)</b>		
Core Business Software Replacement		\$6,277,000
<b>Total</b>	<b>3.0</b>	<b>\$8,899,000</b>

Road Fund

- *LED Street Lighting Retrofit Phase One* – Provides funding for a project to replace non-decorative 70-watt and 100-watt high pressure sodium (HPS) street lighting currently funded by the Road fund. Through reduction of energy usage this project will reduce total greenhouse gas emissions from City fixtures by approximately 4%.

Construction Permits Fund

- *Building Permit Inspectors* – Provides funding for 2 Building and Permit Services inspectors for the Building Inspection Team. The number of inspections performed in Eugene has increased 11% since FY10 while the number of FTE has decreased by 24%. Additional inspectors will enable the City to complete scheduled inspections within 24 hours as required by state code without having to receive assistance from other jurisdictions or delay inspections.
- *Structural Engineer Plans Reviewer* – Provides funding for an in-house plans reviewer to address the increased demand and complexity of commercial developments in Eugene that have occurred as the economy has rebounded. This increased demand exceeds the current service capacity for Building and Permit services.

Parking Fund

- *Parking Citation and Permit Software System* – Provides funding for a citation and permit issuing software and hardware system to replace the current system that was purchased in 1991 and was **last upgraded in the early 2000's**. The new system would utilize current technology such as cell phone apps, Bluetooth **printers for citations and “live” information on** monthly permit parkers to greatly increase efficiency and move towards e-parking permits.

Wastewater Utility Fund

- *Wastewater Ground Maintenance* – Provides funding for additional grounds maintenance activities. Significant landscaping and riparian improvements were required as part of the **Metropolitan Wastewater Management Commission’s Facility Plan to increase plant capacity**. In FY16, the Wastewater Division will assume responsibility from MWMC for this work.

Information Systems and Services Fund

- *Core Business Software Replacement* – Provides partial funding for replacement of the software systems that manage and automate City administrative and business processes including accounts payable, human resources, payroll, general ledger, budget, receivables and purchasing. Funding comes from several sources, including savings from discontinuing maintenance on existing system, contributions from Central Services operations, General Fund contribution from SB#1 in December 2014, Telecom Fund and Assessment Fund.

## 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 FY16 Proposed Budget, reserves are projected to increase by \$4.4 million, or 15.2%, from the FY15 Adopted Budget levels (excluding reserve for encumbrance). The projected increase in FY16 budget reserves is primarily due to three main factors: (i) the audited actual carry-over balance from FY14 was higher than anticipated when the FY15 Adopted Budget was prepared; (ii) FY15 projected revenues are moderately higher than budgeted; and (iii) FY15 projected expenditures are less than budgeted. FY16 Proposed Budget reserves are, however, less than targeted reserve levels.

There are three components of the FY16 Proposed Budget reserves. The first reserve is the Unappropriated Ending Fund Balance (UEFB) which equals \$23.0 million, or two months of expenditures in the FY16 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 \$9.5 million in the FY16 Proposed Budget, or about 6.8% of expenditures. The target for this reserve is set at 8% of General Fund expenditures, so the FY16 Proposed Budget level is below the target. Finally, the third reserve is designed to buffer the potential impacts from large property tax appeals, and it is set at \$0.75 million.

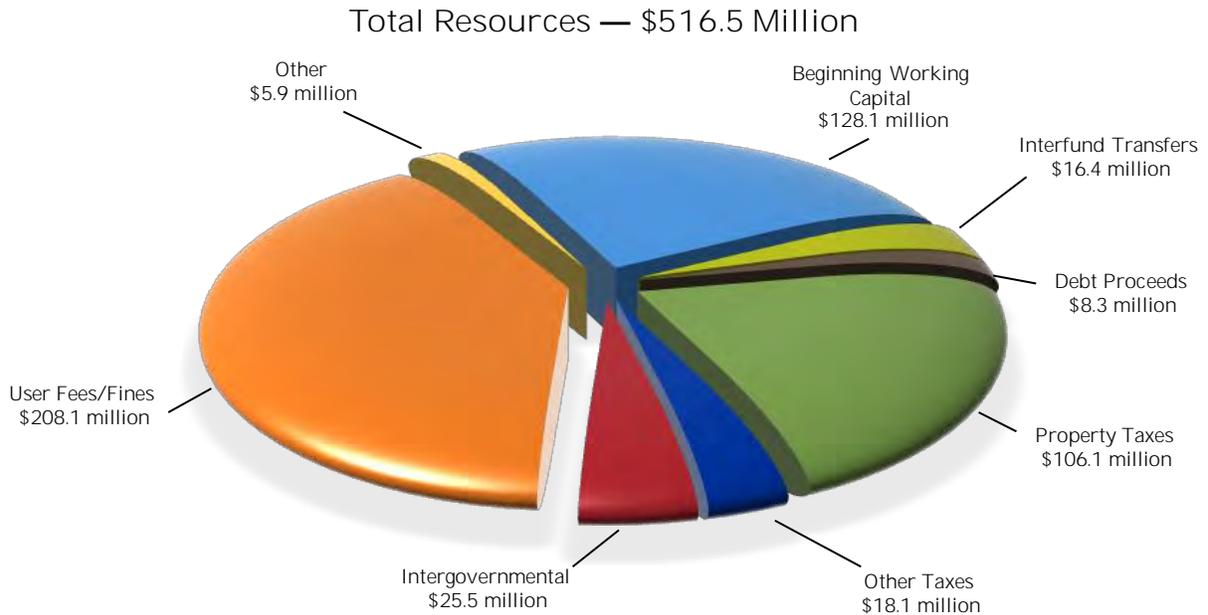
All together, these three reserves total about three months or 23.9% of General Fund expenditures. To put this in perspective, three months of expenditures is on the low end of what financial experts recommend as a best practice for families to keep in their emergency savings account.

Adopted Budget	FY11	FY12	FY13	FY14	FY15	FY16 Prop.
UEFB	\$20,153,224	\$21,260,000	\$21,150,000	\$21,670,000	\$21,710,000	\$23,040,000
RRSF	10,422,039	7,945,638	10,428,107	4,895,575	6,134,237	9,451,371
Other	200,000	1,000,000	1,000,000	1,000,000	1,000,000	750,000
Encumbrance*	1,281,555	2,111,101	2,188,759	1,556,669	1,714,021	0
Total	\$32,056,818	\$32,316,739	\$34,766,866	\$29,122,244	\$30,558,258	\$33,241,371
As a % of Expenditures						
UEFB	16.5%	16.7%	16.7%	16.7%	16.7%	16.6%
RRSF	8.6%	6.2%	8.2%	3.8%	4.7%	6.8%

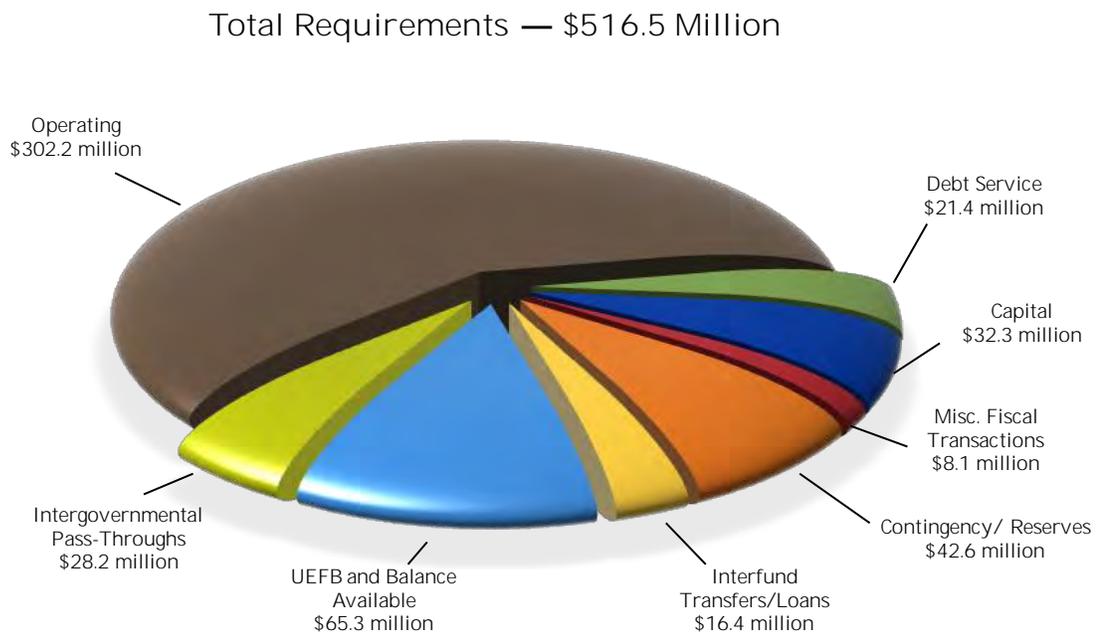
\*The FY16 Reserve for Encumbrance will be determined at the time of FY16 budget adoption.

All Funds Summary

The total FY16 Proposed Budget for the City of Eugene is \$516.5 million, a 9% decrease from the FY15 Adopted Budget (excluding reserve for encumbrances and capital carryover).

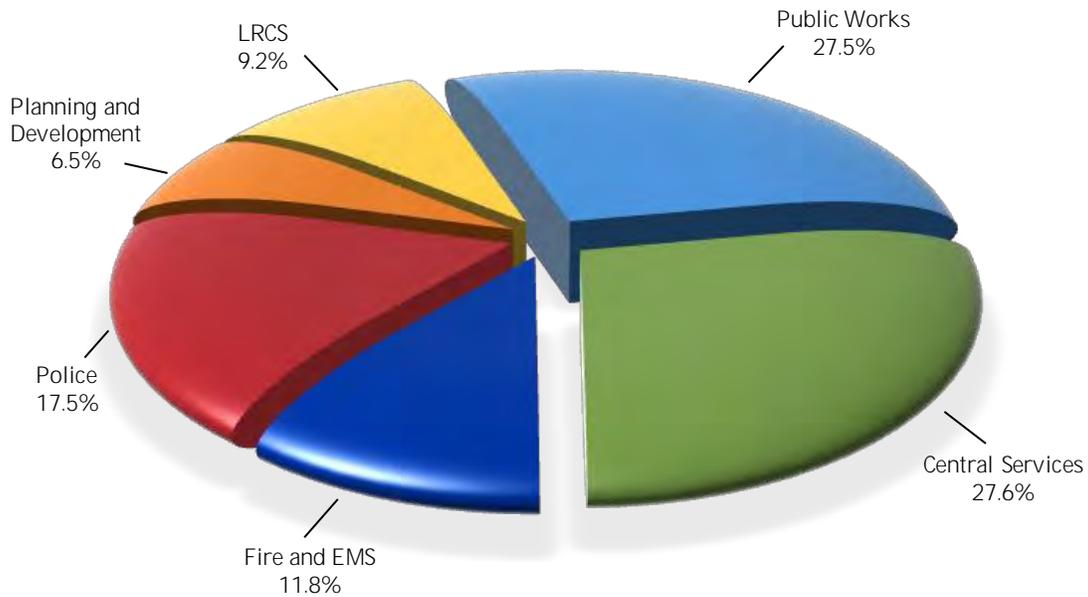


The budget is balanced, meaning that resources equal requirements. User fees as well as fines provide 53.6% of the operating revenues in the FY16 Proposed Budget, followed by property tax receipts which provide 27.3% of operating revenues. The largest budget requirement is for the operating budget, at \$302.2 million.



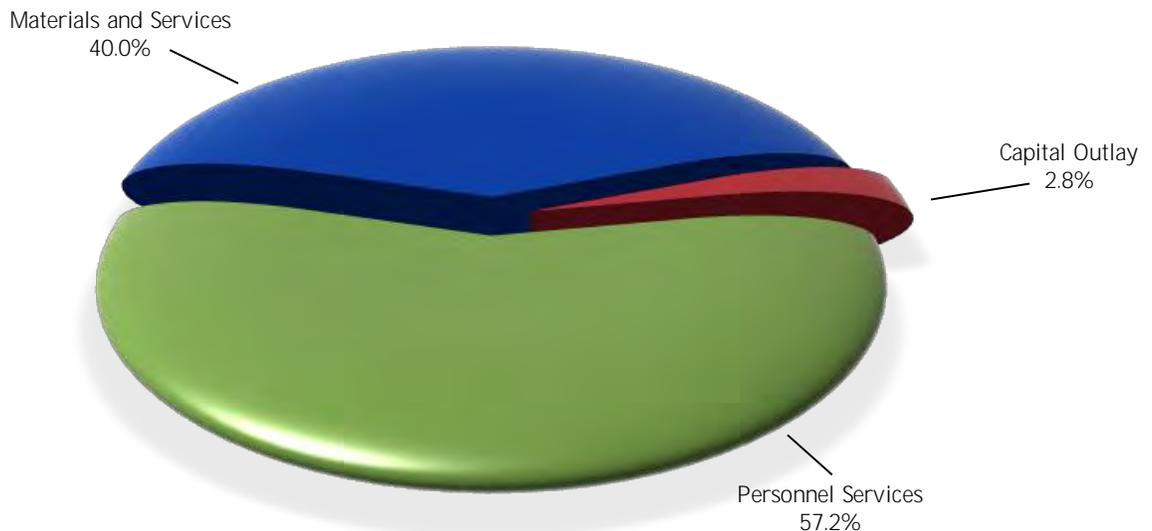
The FY16 Proposed Operating Budget totals \$302.2 million funds to date, with Central Services comprising the largest share at, 27.6%. Central Services is the largest department this year, exceeding Public Works, primarily due to approximately \$6.3 million in anticipated expenditures related to replacement of the core business software system.

FY16 Proposed Operating Budget by Department — \$302.2 Million All Funds



The operating budget has three components: Personnel Services, Materials and Services, and Capital Outlay. Personnel Services is the largest share, at 57.2%.

FY16 Proposed Operating Budget — \$302.2 Million All Funds



Personnel Services

Personnel Services expenses, which are comprised primarily of wages and fringe benefits, account for 57.2% of operating expenses in the total City budget and 76.3% in the General Fund operating budget.

Employee Wages

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 FY16 Proposed Budget publication, the American Federation of State, County, and Municipal Employees (AFSCME), Eugene Police Employee Association (EPEA), and a new union, the International Association of Firefighters (IAFF), Battalion Chiefs, Local 851, were the bargaining units with contracts in place for FY16. The other bargaining units, including the International Association of Fire Fighters (IAFF), and International Alliance of Theatrical Stage Employees (IATSE) did not have contracts in place covering FY16 cost of living adjustments (COLAs).

Bargaining Unit	FY16 COLA
AFSCME (American Federation of State, County, and Municipal Employees)	Per contract, minimum 2.0%, maximum 4.0% COLA on 7/1/15
EPEA (Eugene Police Employee Association)	Per contract, 2.0% COLA on 7/1/15
IAFF (International Association of Fire Fighters)	2.0% COLA assumed based on general rate of inflation
IAFF, Battalion Chiefs	Equivalent to COLAs for respective positions
IATSE (International Alliance of Theatrical Stage Employees)	2.0% COLA assumed for regular performance rates

Any COLA for non-represented employees will be determined by the City Manager prior to the start of the fiscal year.

Employee Retirement Plan Expenses

Retirement plan expenses are projected to be \$26.3 million in FY16, the second largest component of 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 contribution rates. These rates are adjusted every other year by PERS, leaving the City very little control over its retirement costs. For Tier 1 and 2 employees, the employer contribution rates are expected to increase in FY16 to 17.5% of gross wages from 14.1% in FY15, based on projections prepared by PERS.

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 47% of the City's employees are currently in the OPSRP system. For sworn public safety employees, the FY16 OPSRP employer contribution rate is 14.16% of gross wages. For general service employees, the OPSRP employer contribution rate is 10.05% of gross wages.

The FY16 Proposed Budget assumes a 0.25% increase in the pension bond rate, bringing the FY16 pension bond rate to 6.00%. **The City's pension obligation bonds were issued in FY02 to pay off the estimated unfunded PERS actuarial liability at that time.**

The overall FY16 increase in retirement costs for all funds is \$2.7 million, which represents an 11.6% increase from the FY15 Adopted Budget level. Of this amount, \$1.6 million is in the main subfund of the General Fund, and the remaining \$1.1 million is in other funds. The increase in FY16 retirement costs is primarily due to increases in PERS employer contribution rates for Tier 1 and 2 employees, as well as public safety OPSRP employees. The City continues to address retirement costs by stabilizing the number of full-time employees (FTEs) and through a changing workforce that is shifting from PERS to OPSRP enrollment by either attrition and/or new hire personnel replacement.

#### Employee Health Care

Health benefits, budgeted at \$25.9 million in FY16, are the third largest component of Personnel Services expenses after wages. The FY16 Proposed Budget for health benefits represents an increase of \$1.7 million, or 7.2%, from the FY15 Adopted Budget due to the increases in health insurance premiums.

City employees contribute to the cost of health insurance. The table on the following page summarizes FY16 employee contributions towards health care costs by bargaining unit.

Employee Group	FY16 Employee Share of Health Insurance Premium
AFSCME (American Federation of State, County, and Municipal Employees)	8% of health insurance premium
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)
IAFF Battalion Chiefs (International Association of Fire Fighters)	5% of health insurance premium based on a tiered rate (single, two-party and family)
IATSE* (International Alliance of Theatrical Stage Employees)	4% 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)

\* IAFF and IATSE did not have contracts in place covering FY16 at the time of Proposed Budget development. The FY16 Employee Share of Health Insurance Premiums for these groups are assumptions based on current contract provisions.

### Materials and Services Inflation

The inflation increase for Materials and Services is projected to be 1.3% in FY16. This increase is based on the State of Oregon forecast for the FY16 Consumer Price Index for All Urban Consumers (CPI-U). The total departmental materials and services budget for FY16 for all funds is \$120.8 million. This is \$3.6 million or approximately 3.0% greater than the FY15 Adopted Budget. For the General Fund, Materials and Services is projected to increase by \$1.5 million or 4.7%, largely due to increases in internal service fund rates and professional services for various projects.

### Capital Outlay

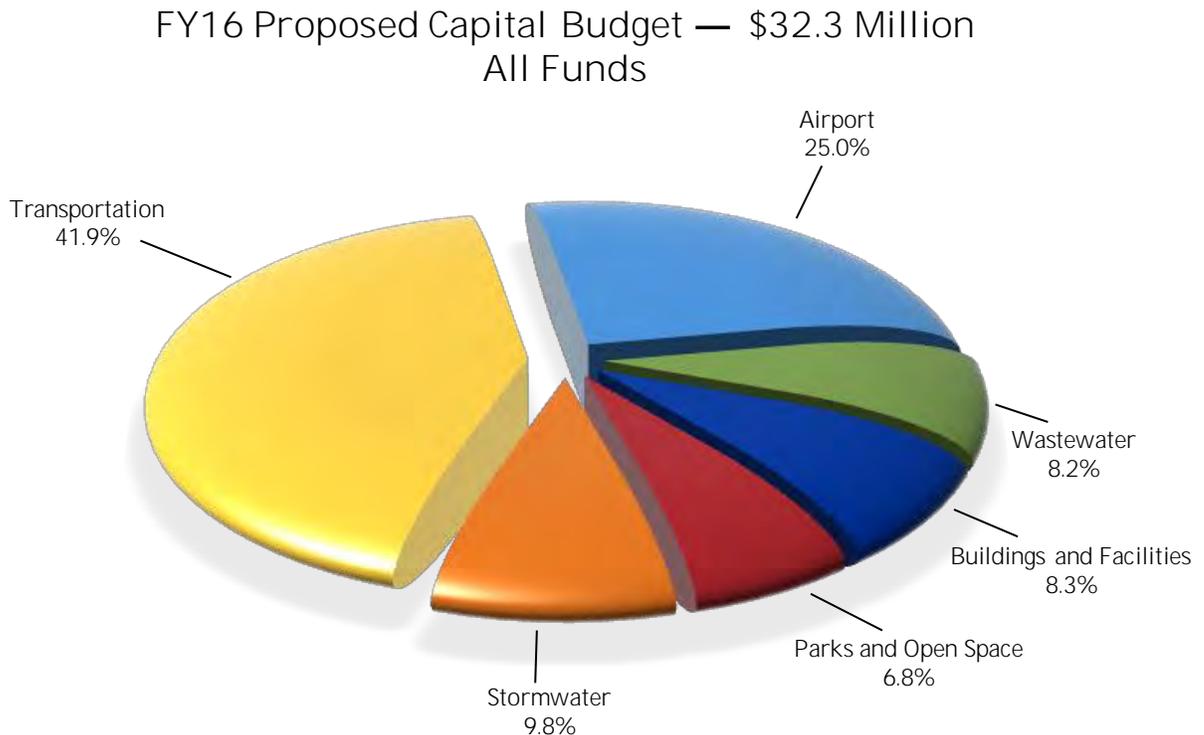
Capital Outlay is budgeted at \$8.5 million for FY16, which is approximately \$0.6 million or 7.0% more than the FY15 Adopted Budget. Additional Capital Outlay spending in FY16 is mostly attributable to increases for Wastewater Collection and Treatment. Capital Outlay is best defined as budgeted departmental 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 FY16 Proposed Capital Budget is based on the first year of the FY16-21 CIP that was approved by the City Council on March 9, 2015.

The FY16 Proposed Budget for new capital projects, including funding secured and identified, is \$32.3 million, an increase of \$5.7 million from the FY15 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.

Capital projects are organized into six main project categories. Transportation and Airport categories comprise two-thirds of the FY16 Proposed Capital Budget:



The total Proposed Capital Budget by category and some of the larger FY16 capital projects are as follows:

- Airport - \$8.1 million, including \$6.4 million for the terminal building expansion, \$1 million for the 2016 master plan update, \$400,000 for ramp rehabilitation, and \$250,000 in various improvement projects.
- Parks and Open Space - \$2.2 million, including \$882,000 for site renovation and rehabilitation projects, \$575,000 in park land acquisition, \$500,000 for the EWEB Riverfront park planning and development, and \$150,000 for ADA park improvements.
- Public Buildings and Facilities - \$2.7 million, including \$1.2 million dedicated to the preservation of existing facilities, \$681,000 for building service systems, and \$463,000 on health, safety and welfare.
- Stormwater - \$3.2 million, including \$1.1 million for stormwater rehabilitation activities, \$500,000 for underground injection control facility removal, \$500,000 for street and alley preservation, and \$350,000 for stream bank stabilization.
- Transportation - \$13.5 million, including \$7.8 million for street rehabilitation related to the 2012 street bonds, \$3.3 million for street and alley preservation, \$926,000 for the Commerce to Connector path, and \$516,000 for work on bike paths.
- Wastewater - \$2.7 million, including \$1.8 million for rehabilitation of the wastewater system and \$450,000 for pump station rehabilitation.

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 FY16 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 was the first year taxes were 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 FY16 is \$1.10 per \$1,000 of taxable assessed value, slightly higher than the debt tax rate for FY15.

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 \$46 in FY16. This increase is due to projected growth in the assessed taxable value of a typical single-family home.

Total Taxes

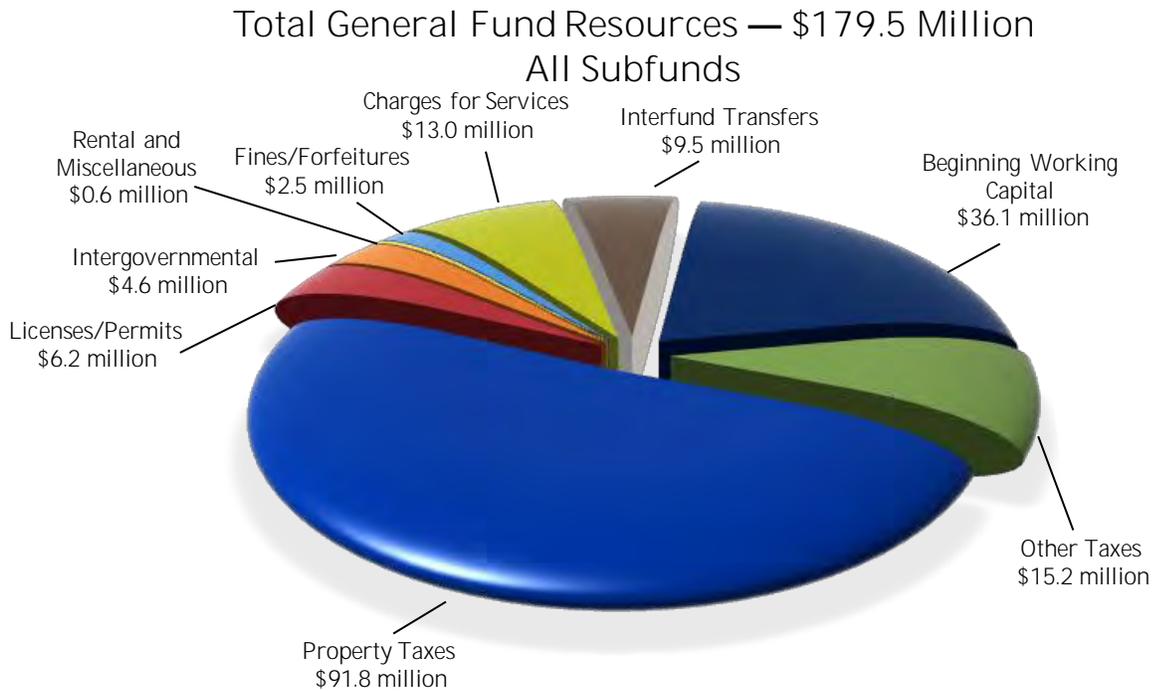
City and Urban Renewal Taxes for a Typical Single-Family Home

		FY15	FY16 Estimate
City Permanent Operating Levy		\$1,268	\$1,306
City Debt Taxes		201	207
	Total City Taxes	1,469	1,513
Urban Renewal Agency Taxes		50	52
	Total Taxes	\$1,519	\$1,565
Assessed taxable value of a typical single-family home in Eugene*		\$183,945	\$189,463

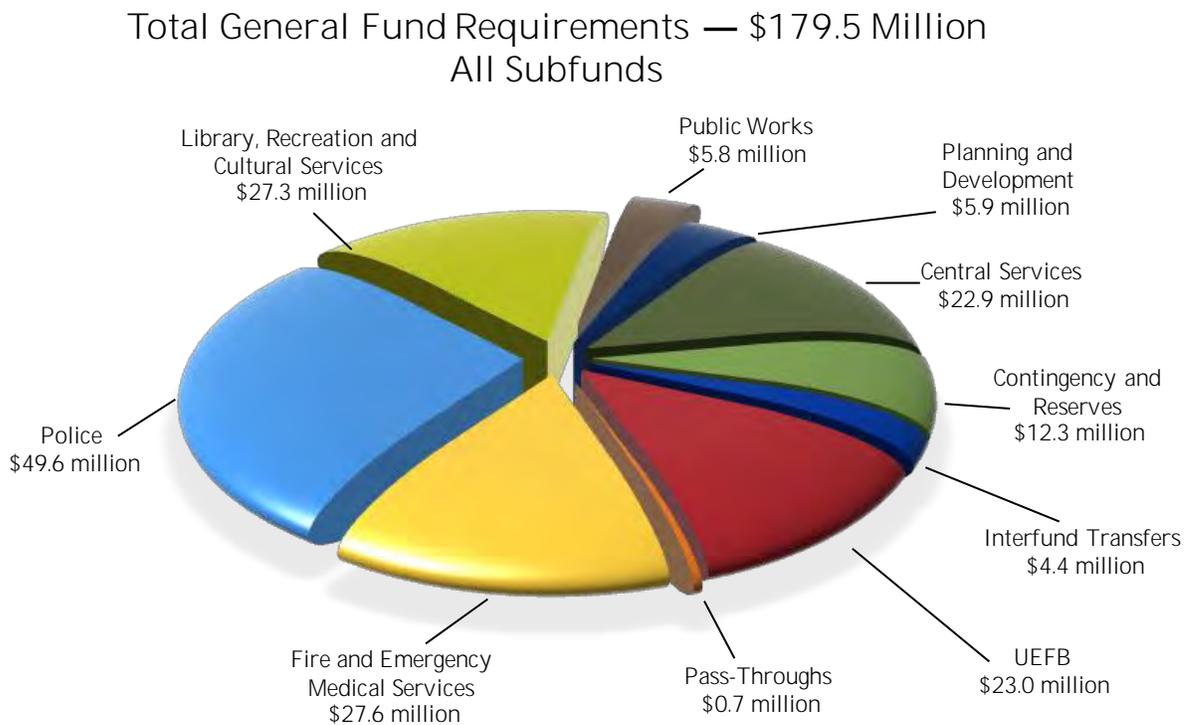
\*FY15 value provided by Lane County Assessment & Taxation. Assumed increase of 3% for FY16.

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.

The General Fund is made up of three subfunds: the main subfund (\$171.5 million), the Cultural Services subfund (\$7.4 million), and the Equipment Replacement subfund (\$0.7 million). Property taxes continue to remain the largest revenue source in the General Fund, representing 51.2% of General Fund total resources, and 64.1% of revenues (excluding carryover balance):



The total FY16 Proposed General Fund budget of \$179.5 million is \$13 million higher than the FY15 Adopted Budget, excluding the \$2.1 million reserve for encumbrances for comparison.



The FY16 Proposed Budget also includes a reserve for revenue shortfall budgeted at \$9.5 million and a reserve for property tax appeals budgeted at \$750,000 (both are included in Contingency and Reserves). The reserve for revenue shortfall at \$9.5 million represents approximately 6.8% of expenditures, which is below the target for this reserve of 8% of expenditures.

The FY16 Proposed General Fund departmental operating budget is \$139.1 million, which is approximately \$8.4 million more than the FY15 Adopted Budget. The increase is due to normal inflationary budget increases such as cost of living adjustments and increases in health benefit premiums, as well as increases in PERS and OPSRP rates and an anticipated increase to personnel costs associated with an arbitration award related to union contract negotiations. Also included are costs associated with the City’s sick leave ordinance and on-going restoration of services at the Sheldon Library branch, Evidence Control Unit staffing, as well as one-time funding for the Human Services Commission. Additionally, as the City recovers from the recent recession, some of the internal service funds increased rates to more sustainable levels rather than relying on drawing down available balances to cover costs.

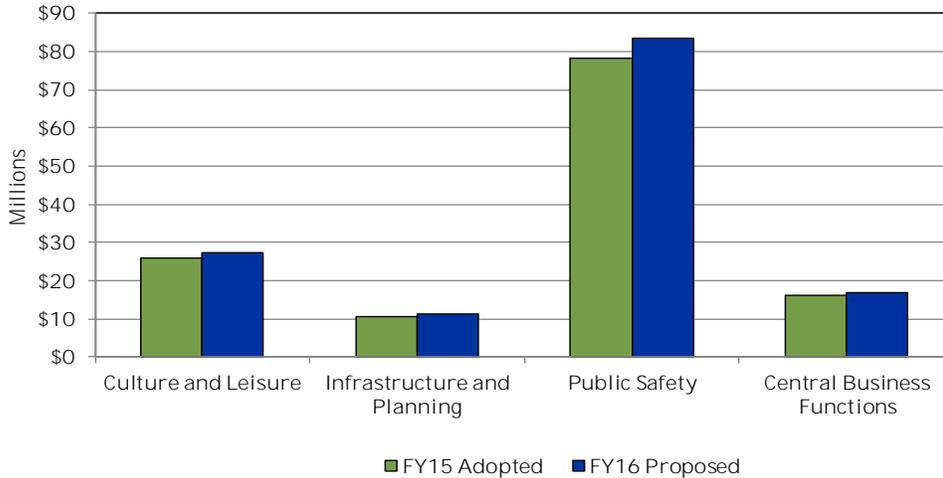
The services provided by the City rely heavily on employees who are firefighters, police officers, librarians, planners, and so on. As a result, personnel services costs comprise 76.3% of the FY16 proposed operating budget for the General Fund, as seen in the following chart:

FY16 General Fund Proposed Operating Budget — \$139.1 Million  
All Subfunds



The largest use of General Fund dollars is for the Police Department, which accounts for \$49.6 million, followed by the Fire and Emergency Medical Services Department at \$27.6 million. Together, these two public safety departments represent 55% of the total General Fund operating budget.

Service Budget Comparison  
General Fund — All Subfunds



The FY16 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 increase to internal service fund rates for facility, fleet, risk and information technology allows those funds to discontinue the use of reserves to maintain services, but does result in cost increases to the General Fund.

General Fund Operating Budget Summary by Department

Department	FY15 Adopted Budget	FY16 Proposed Budget	FY15-FY16 Change
Central Services	\$21,551,815	\$22,851,243	6.0%
Fire and EMS	\$26,036,523	27,594,830	6.0%
Library, Recreation and Cultural Services	\$25,749,255	27,348,754	6.2%
Planning and Development	\$5,729,842	5,919,055	3.3%
Police	\$46,194,367	49,611,910	7.4%
Public Works	\$5,430,730	5,790,248	6.6%
<b>Total</b>	<b>\$130,692,532</b>	<b>\$139,116,040</b>	<b>6.4%</b>

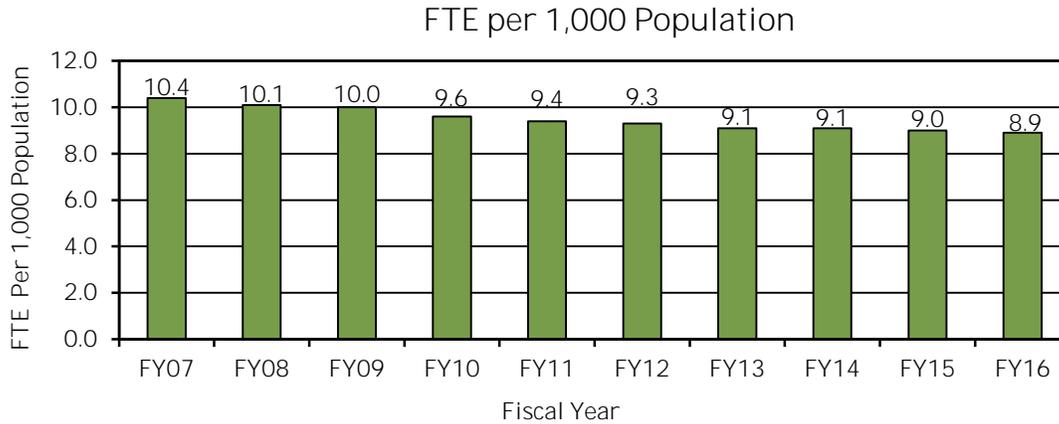
Because personnel services expenditures comprising 76.3% of the General Fund operating budget, reducing the organizational footprint has been one of the main strategies for realizing ongoing savings and achieving a stable budget.

Between FY09 and FY15, 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 Emergency Medical Services (EMS) with the City of Springfield. Even as the population and corresponding demand for municipal services grew by 4.0% from FY09 to FY15, the City’s position count was reduced by 7.1% over this period.

The FY16 Proposed Budget includes 5.0 additional FTE positions. Building and Permit services has proposed 3.0 additional FTE positions, which are backed by revenues generated from increased construction activity. Fire and EMS has proposed 1.0 additional FTE maintenance position that will be funded by the City of Springfield to better streamline the Fire services merger. Finally, Public Works has proposed 1.0 additional FTE for a landscape designer position within Parks and Open Space that will be backed by non-general funds.

Year	Eugene Population	FTE	FTE per 1,000 Population	Major Staffing Changes
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	159,580	1,449.21	9.1	Airport Fund added 3.0 FTE mid-year
FY15 Current	160,755	1,440.11	9.0	Civic leadership and community engagement services, parks maintenance and downtown library reductions
FY16 Proposed	162,664	1,445.11	8.9	Planning and Development Department proposed an additional 3.0 FTE in the Construction Permits Fund, Fire and EMS proposed 1.0 additional FTE in the General Fund, Public Works proposed 1.0 additional FTE in the Professional Services Fund

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 FY16 Proposed Budget. With the service area population **growing and the City’s organizational footprint shrinking**, the number of City FTE per 1,000 population is now lower than at any point in the past 30 years:



The FY16 Proposed Budget (all funds) includes a total increase from FY15 current levels, of 5.0 FTE, consisting of 3.0 additional revenue-backed positions in Planning and Development, 1.0 new maintenance position backed by the City of Springfield in Fire and EMS and 1.0 additional landscape designer position in Parks and Open Space backed by non-general funds. The following summary provides a breakdown of FTE changes by department since FY12:

Department	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Current	FY16 Proposed	Change FY12-FY16
Central Services	220.17	218.67	220.00	217.50	217.50	-1.2%
Fire and Emergency Medical Services	205.00	205.00	205.00	205.00	206.00	0.5%
Library, Recreation and Cultural Services	185.40	177.25	177.25	172.80	172.80	-6.8%
Planning and Development	97.05	97.05	97.55	95.40	98.40	1.4%
Police	330.66	327.16	327.16	328.16	328.16	-0.8%
Public Works	419.75	421.75	422.25	421.25	422.25	0.6%
<b>TOTAL</b>	<b>1,458.03</b>	<b>1,446.88</b>	<b>1,449.21</b>	<b>1,440.11</b>	<b>1,445.11</b>	<b>-0.9%</b>

This page intentionally left blank

## 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.

## 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.

This page intentionally left blank

Department Financial Summary

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY16 Proposed Budget
PERSONNEL-FTE	218.67	220.00	217.50	217.50	217.50
Personnel Services	\$20,632,876	\$20,257,233	\$22,427,047	\$22,460,347	\$23,876,179
Materials and Services	47,734,484	47,026,484	51,926,169	53,744,570	59,075,686
Capital Outlay	447,354	188,933	773,132	2,537,586	387,132
<b>TOTAL EXPENDITURES</b>	<b>\$68,814,714</b>	<b>\$67,472,650</b>	<b>\$75,126,348</b>	<b>\$78,742,503</b>	<b>\$83,338,997</b>
<b>FUND SUMMARY</b>					
General	\$20,985,831	\$20,822,224	\$21,551,815	\$23,788,354	\$22,851,243
Special Assessment Mgt.	77,100	78,914	91,157	91,157	130,758
Telecom Reg./Licensing	2,398,084	1,700,943	3,302,259	4,712,755	2,328,100
Solid Waste/Recycling	50,000	49,455	0	0	0
Community Development	0	0	6,000	6,000	0
Parking Services	290,710	266,069	320,011	320,011	428,331
Facilities Services	8,066,122	8,479,222	8,646,238	8,642,834	9,201,325
Info. Systems and Services	6,104,242	7,228,931	7,235,662	7,208,186	13,115,172
Risk and Benefits	30,842,625	28,846,892	33,973,206	33,973,206	35,284,068
<b>TOTAL</b>	<b>\$68,814,714</b>	<b>\$67,472,650</b>	<b>\$75,126,348</b>	<b>\$78,742,503</b>	<b>\$83,338,997</b>

Service Budget View for FY16

	Revenue	Expenditures			FTE
	General Fund	General Fund	Other Funds	All Funds	All Funds
Infrastructure and Planning Services					
Parking	\$0	\$0	\$423,731	\$423,731	3.55
Public Buildings and Facilities	6,000	588,497	9,205,925	9,794,422	57.50
Subtotal	6,000	588,497	9,629,656	10,218,153	61.05
Public Safety Services					
Animal Services	602,602	602,602	0	602,602	3.50
Municipal Court	2,019,000	4,851,359	0	4,851,359	18.70
Subtotal	2,621,602	5,453,961	0	5,453,961	22.20
Central Business Functions					
Financial Services	84,000	3,640,698	195,005	3,835,703	26.00
Civic Leadership and Collab. Svcs.	0	4,250,666	0	4,250,666	23.50
Human Resources Services	5,000	1,939,241	35,233,253	37,172,494	28.35
Information Technology	0	5,349,552	15,429,840	20,779,392	48.25
Community Engagement Services	0	797,596	0	797,596	5.15
Central Services Admin.	0	831,032	0	831,032	3.00
Subtotal	89,000	16,808,785	50,858,098	67,666,883	134.25
<b>Total</b>	<b>\$2,716,602</b>	<b>\$22,851,243</b>	<b>\$60,487,754</b>	<b>\$83,338,997</b>	<b>217.50</b>

Division Financial Summary

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY16 Proposed Budget
Administration					
PERSONNEL-FTE	3.00	3.00	3.00	3.00	3.00
Personnel Services	\$426,611	\$377,476	\$410,208	\$410,208	\$712,268
Materials and Services	196,408	32,488	45,466	160,466	118,764
Capital Outlay	0	0	0	0	0
TOTAL EXPENDITURES	\$623,019	\$409,964	\$455,674	\$570,674	\$831,032
FUND SUMMARY					
General	\$623,019	\$409,964	\$455,674	\$570,674	\$831,032
City Manager's Office					
PERSONNEL-FTE	35.40	35.15	32.65	32.65	32.65
Personnel Services	\$3,886,845	\$3,798,940	\$3,996,622	\$4,029,922	\$4,205,393
Materials and Services	1,958,492	1,799,962	1,606,575	2,167,994	1,649,259
TOTAL EXPENDITURES	\$5,845,337	\$5,598,902	\$5,603,197	\$6,197,916	\$5,854,652
FUND SUMMARY					
General	\$5,795,337	\$5,549,447	\$5,603,197	\$6,197,916	\$5,854,652
Solid Waste/Recycling	50,000	49,455	0	0	0
TOTAL	\$5,845,337	\$5,598,902	\$5,603,197	\$6,197,916	\$5,854,652
City Prosecutor's Office					
PERSONNEL-FTE	0.00	0.00	0.00	0.00	0.00
Personnel Services	\$0	\$0	\$0	\$0	\$0
Materials and Services	2,908	0	0	0	0
TOTAL EXPENDITURES	\$2,908	\$0	\$0	\$0	\$0
FUND SUMMARY					
General	\$2,908	\$0	\$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	57.50	57.50
Personnel Services	\$4,279,488	\$4,344,929	\$4,756,585	\$4,858,989	\$5,132,902
Materials and Services	4,111,120	4,488,633	4,173,636	4,462,924	4,661,520
Capital Outlay	53,129	31,890	100,000	100,000	0
TOTAL EXPENDITURES	\$8,443,737	\$8,865,452	\$9,030,221	\$9,421,913	\$9,794,422
FUND SUMMARY					
General	\$364,892	\$382,951	\$373,173	\$518,269	\$588,497
Facilities Services*	8,066,122	8,479,222	8,646,238	8,642,834	9,201,325
Info. Systems and Services*	0	0	0	250,000	0
Parking Services	12,723	3,279	10,810	10,810	4,600
TOTAL	\$8,443,737	\$8,865,452	\$9,030,221	\$9,421,913	\$9,794,422

Note: \*Mid FY15, Courier Services is transitioning from Facilities to ISD.

# Department View

# Central Services

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY16 Proposed Budget
<b>Finance</b>					
PERSONNEL-FTE	25.84	25.84	25.84	26.00	26.00
Personnel Services	\$2,462,270	\$2,445,267	\$2,705,746	\$2,705,746	\$2,848,113
Materials and Services	735,890	1,184,987	952,074	1,381,183	987,590
<b>TOTAL EXPENDITURES</b>	<b>\$3,198,160</b>	<b>\$3,630,254</b>	<b>\$3,657,820</b>	<b>\$4,086,929</b>	<b>\$3,835,703</b>
<b>FUND SUMMARY</b>					
General	\$3,077,163	\$3,506,891	\$3,512,326	\$3,941,435	\$3,640,698
Special Assessment Mgt.	77,100	78,914	91,157	91,157	130,758
Community Development	0	0	6,000	6,000	0
Risk and Benefits	43,897	44,449	48,337	48,337	50,815
Telecom. Reg./Licensing	0	0	0	0	13,432
<b>TOTAL</b>	<b>\$3,198,160</b>	<b>\$3,630,254</b>	<b>\$3,657,820</b>	<b>\$4,086,929</b>	<b>\$3,835,703</b>
<b>Human Resources</b>					
PERSONNEL-FTE	14.85	14.85	14.85	14.85	14.85
Personnel Services	\$1,244,666	\$1,275,431	\$1,514,510	\$1,514,510	\$1,567,906
Materials and Services	325,114	356,461	358,994	430,023	371,335
<b>TOTAL EXPENDITURES</b>	<b>\$1,569,780</b>	<b>\$1,631,892</b>	<b>\$1,873,504</b>	<b>\$1,944,533</b>	<b>\$1,939,241</b>
<b>FUND SUMMARY</b>					
General	\$1,569,780	\$1,631,892	\$1,873,504	\$1,944,533	\$1,939,241
<b>Information Services</b>					
PERSONNEL-FTE	49.16	50.16	50.16	48.50	48.50
Personnel Services	\$5,179,253	\$4,984,438	\$5,707,139	\$5,604,735	\$5,889,298
Materials and Services	8,162,228	8,899,493	9,507,742	9,672,941	14,534,471
Capital Outlay	394,225	157,043	673,132	2,437,586	387,132
<b>TOTAL EXPENDITURES</b>	<b>\$13,735,706</b>	<b>\$14,040,974</b>	<b>\$15,888,013</b>	<b>\$17,715,262</b>	<b>\$20,810,901</b>
<b>FUND SUMMARY</b>					
General	\$5,204,180	\$5,081,749	\$5,319,640	\$6,013,869	\$5,349,552
Telecom. Reg./Licensing	2,398,084	1,700,943	3,302,259	4,712,755	2,314,668
Info. Systems and Services	6,104,242	7,228,931	7,235,662	6,958,186	13,115,172
Risk and Benefits	29,200	29,351	30,452	30,452	31,509
<b>TOTAL</b>	<b>\$13,735,706</b>	<b>\$14,040,974</b>	<b>\$15,888,013</b>	<b>\$17,715,262</b>	<b>\$20,810,901</b>

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY16 Proposed Budget
Municipal Court					
PERSONNEL-FTE	19.42	18.75	18.75	18.75	18.75
Personnel Services	\$1,572,800	\$1,399,438	\$1,558,569	\$1,558,569	\$1,608,240
Materials and Services	2,655,755	2,726,404	2,724,552	2,911,909	3,003,966
TOTAL EXPENDITURES	\$4,228,555	\$4,125,842	\$4,283,121	\$4,470,478	\$4,612,206
FUND SUMMARY					
General	\$3,950,568	\$3,863,052	\$3,973,920	\$4,161,277	\$4,188,475
Parking Services	277,987	262,790	309,201	309,201	423,731
TOTAL	\$4,228,555	\$4,125,842	\$4,283,121	\$4,470,478	\$4,612,206
Police Auditor					
PERSONNEL-FTE	3.00	3.00	3.00	3.00	3.00
Personnel Services	\$335,422	\$336,306	\$366,917	\$366,917	\$386,712
Materials and Services	62,561	59,973	73,464	73,464	72,384
TOTAL EXPENDITURES	\$397,983	\$396,279	\$440,381	\$440,381	\$459,096
FUND SUMMARY					
General	\$397,983	\$396,279	\$440,381	\$440,381	\$459,096
Risk Services					
PERSONNEL-FTE	12.00	13.25	13.25	13.25	13.25
Personnel Services	\$1,245,521	\$1,295,007	\$1,410,751	\$1,410,751	\$1,525,347
Materials and Services	29,524,008	27,478,084	32,483,666	32,483,666	33,676,397
TOTAL EXPENDITURES	\$30,769,529	\$28,773,091	\$33,894,417	\$33,894,417	\$35,201,744
FUND SUMMARY					
Risk and Benefits	\$30,769,529	\$28,773,091	\$33,894,417	\$33,894,417	\$35,201,744

Department Financial Summary

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY16 Proposed Budget
PERSONNEL-FTE	205.00	205.00	205.00	205.00	206.00
Personnel Services	\$26,610,428	\$27,817,074	\$29,325,635	\$29,325,635	\$31,209,176
Materials and Services	5,733,931	4,354,042	4,544,877	5,341,753	4,310,045
Capital Outlay	99,319	678,358	0	377,482	0
<b>TOTAL EXPENDITURES</b>	<b>\$32,443,678</b>	<b>\$32,849,474</b>	<b>\$33,870,512</b>	<b>\$35,044,870</b>	<b>\$35,519,221</b>
<b>FUND SUMMARY</b>					
General	\$25,274,995	\$25,421,463	\$26,036,523	\$26,833,399	\$27,594,830
Construction and Rental Housing	244,728	261,138	291,175	291,175	303,275
Municipal Airport	783,010	743,310	805,760	805,760	848,932
Ambulance Transport	6,140,945	6,423,563	6,737,054	7,114,536	6,772,184
<b>TOTAL</b>	<b>\$32,443,678</b>	<b>\$32,849,474</b>	<b>\$33,870,512</b>	<b>\$35,044,870</b>	<b>\$35,519,221</b>

Service Budget View for FY16

	Revenue	Expenditures			FTE
	General Fund	General Fund	Other Funds	All Funds	All Funds
Infrastructure and Planning Services					
Airport	\$0	\$0	\$848,932	\$848,932	5.26
Construction and Rental Housing	0	0	303,275	303,275	2.00
Subtotal	0	0	1,152,207	1,152,207	7.26
Public Safety Services					
Fire and Emergency Medical Services	2,357,523	26,831,649	5,981,276	32,812,925	188.24
Fire and EMS Department Admin.	0	763,181	790,908	1,554,089	10.50
Subtotal	2,357,523	27,594,830	6,772,184	34,367,014	198.74
<b>Total</b>	<b>\$2,357,523</b>	<b>\$27,594,830</b>	<b>\$7,924,391</b>	<b>\$35,519,221</b>	<b>206.00</b>

Division Financial Summary

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY16 Proposed Budget
Office of the Chief					
PERSONNEL-FTE	2.00	2.00	2.00	10.06	10.06
Personnel Services	\$288,636	\$296,303	\$348,968	\$950,700	\$1,099,658
Materials and Services	34,956	30,990	30,260	418,481	409,113
Capital Outlay	8,147	0	0	0	0
TOTAL EXPENDITURES	\$331,739	\$327,293	\$379,228	\$1,369,181	\$1,508,771
FUND SUMMARY					
General	\$331,739	\$327,293	\$379,228	\$657,481	\$763,181
Ambulance Transport	0	0	0	711,700	745,590
TOTAL	\$331,739	\$327,293	\$379,228	\$1,369,181	\$1,508,771

Note: See note under Fire Marshal's Office

Shift Operations

PERSONNEL-FTE	170.00	170.00	170.00	170.00	170.00
Personnel Services	\$22,400,581	\$23,369,635	\$24,707,980	\$24,707,980	\$26,435,356
Materials and Services	2,217,354	1,910,920	1,908,373	1,908,523	1,723,565
Capital Outlay	69,976	576,265	0	0	0
TOTAL EXPENDITURES	\$24,687,911	\$25,856,820	\$26,616,353	\$26,616,503	\$28,158,921
FUND SUMMARY					
General	\$19,533,568	\$20,519,296	\$21,205,471	\$21,205,621	\$22,617,793
Municipal Airport	783,010	743,310	805,760	805,760	848,932
Ambulance Transport	4,371,333	4,594,214	4,605,122	4,605,122	4,692,196
TOTAL	\$24,687,911	\$25,856,820	\$26,616,353	\$26,616,503	\$28,158,921

Special Operations

PERSONNEL-FTE	14.00	14.00	14.00	15.94	16.94
Personnel Services	\$2,087,404	\$2,242,259	\$2,213,954	\$2,559,030	\$2,470,129
Materials and Services	382,487	410,171	356,968	2,733,048	2,054,486
Capital Outlay	10,000	70,000	0	377,482	0
TOTAL EXPENDITURES	\$2,479,891	\$2,722,430	\$2,570,922	\$5,669,560	\$4,524,615
FUND SUMMARY					
General	\$2,218,972	\$2,453,158	\$2,264,573	\$3,871,846	\$3,190,217
Construction and Rental Housing	244,728	261,138	291,175	0	0
Ambulance Transport	16,191	8,134	15,174	1,797,714	1,334,398
TOTAL	\$2,479,891	\$2,722,430	\$2,570,922	\$5,669,560	\$4,524,615

Note: See note under Fire Marshal's Office

# Department View

# Fire and Emergency Medical Services

Fire Marshal's Office	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY16 Proposed Budget
PERSONNEL-FTE	19.00	19.00	19.00	9.00	9.00
Personnel Services	\$1,833,807	\$1,908,877	\$2,054,733	\$1,107,925	\$1,204,033
Materials and Services	3,099,134	2,001,961	2,249,276	281,701	122,881
Capital Outlay	11,196	32,093	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$4,944,137</b>	<b>\$3,942,931</b>	<b>\$4,304,009</b>	<b>\$1,389,626</b>	<b>\$1,326,914</b>
<b>FUND SUMMARY</b>					
General	\$3,190,716	\$2,121,715	\$2,187,251	\$1,098,451	\$1,023,639
Construction and Rental Housing	0	0	0	291,175	303,275
Ambulance Transport	1,753,421	1,821,216	2,116,758	0	0
<b>TOTAL</b>	<b>\$4,944,137</b>	<b>\$3,942,931</b>	<b>\$4,304,009</b>	<b>\$1,389,626</b>	<b>\$1,326,914</b>

Note: Mid FY15, the department underwent a re-organization of divisions. Administration was moved to Office of the Chief, **Support Services was merged into Special Operations, and the Fire Marshal's Office moved out of Special Operations to become a standalone division.** FTE count and budgets reflect these changes beginning in the FY15 12/31/2014 budget.

Department Financial Summary

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY16 Proposed Budget
PERSONNEL-FTE	177.25	177.25	172.80	172.80	172.80
Personnel Services	\$15,929,127	\$15,920,557	\$17,025,872	\$17,142,872	\$18,378,037
Materials and Services	7,982,157	8,093,230	9,066,383	8,786,687	9,312,717
Capital Outlay	0	0	430,000	1,530,000	45,000
<b>TOTAL EXPENDITURES</b>	<b>\$23,911,284</b>	<b>\$24,013,787</b>	<b>\$26,522,255</b>	<b>\$27,459,559</b>	<b>\$27,735,754</b>
<b>FUND SUMMARY</b>					
General	\$23,628,152	\$23,771,270	\$25,749,255	\$26,686,559	\$27,348,754
General Capital Projects	0	1,000	20,000	20,000	20,000
Library, Parks and Rec. Spec. Rev.	283,132	241,517	753,000	753,000	367,000
<b>TOTAL</b>	<b>\$23,911,284</b>	<b>\$24,013,787</b>	<b>\$26,522,255</b>	<b>\$27,459,559</b>	<b>\$27,735,754</b>

Service Budget View for FY16

	Revenue	Expenditures			FTE
	General Fund	General Fund	Other Funds	All Funds	All Funds
Culture and Recreation Services					
Adaptive Recreation	\$122,000	\$799,840	\$19,000	\$818,840	4.36
Adult and Senior Services	258,000	1,078,091	59,000	1,137,091	6.20
Aquatics	932,000	3,149,743	4,000	3,153,743	10.85
Athletics	410,000	556,555	0	556,555	3.11
Cultural Services	3,447,100	6,110,314	20,000	6,130,314	31.25
Library	568,540	10,347,710	267,000	10,614,710	86.60
Youth and Family Recreation	1,206,000	4,308,974	18,000	4,326,974	27.43
LRCS Department Admin.	0	997,527	0	997,527	3.00
<b>Total</b>	<b>\$6,943,640</b>	<b>\$27,348,754</b>	<b>\$387,000</b>	<b>\$27,735,754</b>	<b>172.80</b>

Division Financial Summary

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY16 Proposed Budget
<b>Administration</b>					
PERSONNEL-FTE	4.00	4.00	4.00	3.00	3.00
Personnel Services	\$491,581	\$468,836	\$512,747	\$512,747	\$554,794
Materials and Services	277,277	253,209	585,660	595,660	442,733
<b>TOTAL EXPENDITURES</b>	<b>\$768,858</b>	<b>\$722,045</b>	<b>\$1,098,407</b>	<b>\$1,108,407</b>	<b>\$997,527</b>
<b>FUND SUMMARY</b>					
General	\$768,858	\$722,045	\$1,098,407	\$1,108,407	\$997,527
<b>Cultural Services</b>					
PERSONNEL-FTE	29.25	29.25	29.25	31.25	31.25
Personnel Services	\$2,500,973	\$2,538,672	\$3,011,769	\$3,011,769	\$3,533,561
Materials and Services	1,722,612	1,771,509	1,934,195	1,994,895	2,551,753
Capital Outlay	0	0	30,000	330,000	45,000
<b>TOTAL EXPENDITURES</b>	<b>\$4,223,585</b>	<b>\$4,310,181</b>	<b>\$4,975,964</b>	<b>\$5,336,664</b>	<b>\$6,130,314</b>
<b>FUND SUMMARY</b>					
General	\$4,223,585	\$4,309,181	\$4,955,964	\$5,316,664	\$6,110,314
General Capital Projects	0	1,000	20,000	20,000	20,000
<b>TOTAL</b>	<b>\$4,223,585</b>	<b>\$4,310,181</b>	<b>\$4,975,964</b>	<b>\$5,336,664</b>	<b>\$6,130,314</b>
<b>Library</b>					
PERSONNEL-FTE	91.05	91.05	86.60	86.60	86.60
Personnel Services	\$7,140,407	\$6,963,852	\$7,165,506	\$7,165,506	\$7,557,079
Materials and Services	2,816,579	2,831,468	3,471,571	3,093,675	3,057,631
Capital Outlay	0	0	400,000	1,200,000	0
<b>TOTAL EXPENDITURES</b>	<b>\$9,956,986</b>	<b>\$9,795,320</b>	<b>\$11,037,077</b>	<b>\$11,459,181</b>	<b>\$10,614,710</b>
<b>FUND SUMMARY</b>					
General	\$9,714,927	\$9,578,976	\$10,384,077	\$10,806,181	\$10,347,710
Library, Parks and Rec. Spec. Rev.	242,059	216,344	653,000	653,000	267,000
<b>TOTAL</b>	<b>\$9,956,986</b>	<b>\$9,795,320</b>	<b>\$11,037,077</b>	<b>\$11,459,181</b>	<b>\$10,614,710</b>
<b>Recreation</b>					
PERSONNEL-FTE	52.95	52.95	52.95	51.95	51.95
Personnel Services	\$5,796,166	\$5,949,198	\$6,335,850	\$6,452,850	\$6,732,603
Materials and Services	3,165,689	3,237,043	3,074,957	3,102,457	3,260,600
<b>TOTAL EXPENDITURES</b>	<b>\$8,961,855</b>	<b>\$9,186,241</b>	<b>\$9,410,807</b>	<b>\$9,555,307</b>	<b>\$9,993,203</b>
<b>FUND SUMMARY</b>					
General	\$8,920,782	\$9,161,068	\$9,310,807	\$9,455,307	\$9,893,203
Library, Parks and Rec. Spec. Rev.	41,073	25,173	100,000	100,000	100,000
<b>TOTAL</b>	<b>\$8,961,855</b>	<b>\$9,186,241</b>	<b>\$9,410,807</b>	<b>\$9,555,307</b>	<b>\$9,993,203</b>

Department Financial Summary

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY16 Proposed Budget
PERSONNEL-FTE	97.05	97.55	97.55	95.40	98.40
Personnel Services	\$9,397,791	\$9,409,608	\$10,412,139	\$10,823,097	\$11,249,254
Materials and Supplies	7,069,339	7,351,788	9,377,904	11,033,819	8,273,319
Capital Outlay	29,990	5,081	0	70,000	0
<b>TOTAL EXPENDITURES</b>	<b>\$16,497,120</b>	<b>\$16,766,477</b>	<b>\$19,790,043</b>	<b>\$21,926,916</b>	<b>\$19,522,573</b>
<b>FUND SUMMARY</b>					
General	\$5,653,942	\$5,464,560	\$5,729,842	\$6,734,967	\$5,919,055
Solid Waste/Recycling	752,888	652,215	745,968	845,968	731,644
Construction and Rental Housing	5,049,658	5,100,250	5,861,862	5,861,862	6,363,314
Community Development	1,671,466	1,925,027	3,647,304	4,644,052	1,864,039
System Dev. Capital Proj.	45,704	41,594	83,518	83,518	114,035
Parking Services	3,083,452	3,343,007	3,435,768	3,470,768	4,187,280
Facilities Services	240,010	239,824	285,781	285,781	343,206
<b>TOTAL</b>	<b>\$16,497,120</b>	<b>\$16,766,477</b>	<b>\$19,790,043</b>	<b>\$21,926,916</b>	<b>\$19,522,573</b>

Service Budget View for FY16

	Revenue	Expenditures			FTE
	General Fund	General Fund	Other Funds	All Funds	All Funds
Public Safety Services					
Social Services	\$0	\$949,000	\$521,129	\$1,470,129	0.00
Infrastructure and Planning Services					
Affordable Housing and Job Creation	31,947	557,603	1,263,960	1,821,563	11.23
Construction and Rental Housing	0	0	6,477,349	6,477,349	42.95
Greater Downtown Services	398,000	770,900	78,950	849,850	1.62
Land Use Planning	207,500	1,170,418	0	1,170,418	8.70
Metro and Community Planning	0	1,012,898	0	1,012,898	6.30
Parking	0	0	4,187,280	4,187,280	14.50
Public Buildings and Facilities	0	0	343,206	343,206	0.30
Solid Waste and Recycling	71,500	65,226	731,644	796,870	4.95
Zoning and Nuisance Admin.	17,600	552,396	0	552,396	4.55
Planning and Develop. Dept. Admin.	15,700	840,614	0	840,614	3.30
Subtotal	742,247	4,970,055	13,082,389	18,052,444	98.40
Total	\$742,247	\$5,919,055	\$13,603,518	\$19,522,573	98.40

Division Financial Summary

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY16 Proposed Budget
<b>Administration and Parking</b>					
PERSONNEL-FTE	16.50	16.60	16.60	16.60	16.60
Personnel Services	\$1,369,607	\$1,454,744	\$1,522,962	\$1,602,962	\$1,708,108
Materials and Supplies	2,769,236	2,744,613	2,752,200	3,131,800	3,454,096
Capital Outlay	0	0	0	70,000	0
<b>TOTAL EXPENDITURES</b>	<b>\$4,138,843</b>	<b>\$4,199,357</b>	<b>\$4,275,162</b>	<b>\$4,804,762</b>	<b>\$5,162,204</b>
<b>FUND SUMMARY</b>					
General	\$849,938	\$675,885	\$682,486	\$1,177,086	\$812,827
Facilities Services	240,010	239,824	285,781	285,781	343,206
Parking Services	3,048,895	3,283,648	3,306,895	3,341,895	4,006,171
<b>TOTAL</b>	<b>\$4,138,843</b>	<b>\$4,199,357</b>	<b>\$4,275,162</b>	<b>\$4,804,762</b>	<b>\$5,162,204</b>
<b>Building and Permit Services</b>					
PERSONNEL-FTE	50.55	51.55	51.55	49.45	52.45
Personnel Services	\$5,199,901	\$5,118,920	\$5,558,687	\$5,552,642	\$6,053,050
Materials and Supplies	1,246,194	1,296,806	1,861,295	1,832,197	1,791,652
Capital Outlay	29,990	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$6,476,085</b>	<b>\$6,415,726</b>	<b>\$7,419,982</b>	<b>\$7,384,839</b>	<b>\$7,844,702</b>
<b>FUND SUMMARY</b>					
General	\$627,835	\$621,667	\$728,634	\$593,491	\$635,709
Construction and Rental Housing	5,049,658	5,100,250	5,861,862	5,861,862	6,363,314
Solid Waste/Recycling	752,888	652,215	745,968	845,968	731,644
Systems Dev. Cap. Proj.	45,704	41,594	83,518	83,518	114,035
<b>TOTAL</b>	<b>\$6,476,085</b>	<b>\$6,415,726</b>	<b>\$7,419,982</b>	<b>\$7,384,839</b>	<b>\$7,844,702</b>
<b>Community Development</b>					
PERSONNEL-FTE	12.50	12.40	12.40	14.35	14.35
Personnel Services	\$1,281,869	\$1,239,103	\$1,343,193	\$1,689,791	\$1,654,013
Materials and Supplies	2,572,185	2,939,127	4,414,622	5,573,301	2,668,638
<b>TOTAL EXPENDITURES</b>	<b>\$3,854,054</b>	<b>\$4,178,230</b>	<b>\$5,757,815</b>	<b>\$7,263,092</b>	<b>\$4,322,651</b>
<b>FUND SUMMARY</b>					
General	\$2,148,031	\$2,193,844	\$1,981,638	\$2,490,167	\$2,277,503
Community Development	1,671,466	1,925,027	3,647,304	4,644,052	1,864,039
Parking Services	34,557	59,359	128,873	128,873	181,109
<b>TOTAL</b>	<b>\$3,854,054</b>	<b>\$4,178,230</b>	<b>\$5,757,815</b>	<b>\$7,263,092</b>	<b>\$4,322,651</b>
<b>Planning</b>					
PERSONNEL-FTE	17.50	17.00	17.00	15.00	15.00
Personnel Services	\$1,546,413	\$1,596,840	\$1,987,297	\$1,977,702	\$1,834,083
Materials and Supplies	481,725	371,243	349,787	496,521	358,933
Capital Outlay	0	5,081	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$2,028,138</b>	<b>\$1,973,164</b>	<b>\$2,337,084</b>	<b>\$2,474,223</b>	<b>\$2,193,016</b>
<b>FUND SUMMARY</b>					
General	\$2,028,138	\$1,973,164	\$2,337,084	\$2,474,223	\$2,193,016

Department Financial Summary

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY16 Proposed Budget
PERSONNEL-FTE	327.16	327.16	328.16	328.16	328.16
Personnel Services	\$38,776,295	\$38,643,069	\$39,987,738	\$40,586,437	\$43,194,149
Materials and Services	9,833,117	9,369,109	9,668,033	10,336,713	9,727,634
Capital Outlay	186,006	81,923	10,250	1,750,684	10,000
<b>TOTAL EXPENDITURES</b>	<b>\$48,795,418</b>	<b>\$48,094,101</b>	<b>\$49,666,021</b>	<b>\$52,673,834</b>	<b>\$52,931,783</b>
<b>FUND SUMMARY</b>					
General	\$45,365,823	\$44,745,581	\$46,194,367	\$48,588,352	\$49,611,910
Public Safety Communications	2,969,162	2,818,065	2,941,650	3,555,478	2,768,666
Municipal Airport	460,433	530,455	530,004	530,004	551,207
<b>TOTAL</b>	<b>\$48,795,418</b>	<b>\$48,094,101</b>	<b>\$49,666,021</b>	<b>\$52,673,834</b>	<b>\$52,931,783</b>

Service Budget View for FY16

	Revenue		Expenditures		FTE
	General Fund	General Fund	Other Funds	All Funds	All Funds
Public Safety Services					
Animal Services	\$231,000	\$830,863	\$0	\$830,863	3.00
Call Taking/Dispatch	1,000,000	6,605,850	2,768,666	9,374,516	58.69
Police Investigations	15,000	7,897,737	0	7,897,737	47.66
Police Records Mgmt. and Analysis	32,000	2,444,653	0	2,444,653	25.50
Police Patrol Services	1,082,000	30,591,669	0	30,591,669	183.50
Police Department Admin.	1,500	1,241,138	0	1,241,138	6.81
Subtotal	2,361,500	49,611,910	2,768,666	52,380,576	325.16
Infrastructure and Planning Services					
Airport	0	0	551,207	551,207	3.00
<b>Total</b>	<b>\$2,361,500</b>	<b>\$49,611,910</b>	<b>\$3,319,873</b>	<b>\$52,931,783</b>	<b>328.16</b>

Division Financial Summary

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY16 Proposed Budget
<b>East Police Operations</b>					
PERSONNEL-FTE	116.00	115.00	116.00	114.00	114.00
Personnel Services	\$15,092,079	\$14,702,698	\$14,978,786	\$15,442,693	\$16,018,815
Materials and Services	3,888,725	3,730,769	4,532,497	4,267,077	4,111,552
Capital Outlay	6,112	9,600	0	225,324	0
<b>TOTAL EXPENDITURES</b>	<b>\$18,986,916</b>	<b>\$18,443,067</b>	<b>\$19,511,283</b>	<b>\$19,935,094</b>	<b>\$20,130,367</b>
<b>FUND SUMMARY</b>					
General	\$18,526,483	\$17,912,612	\$18,981,279	\$19,405,090	\$19,579,160
Municipal Airport	460,433	530,455	530,004	530,004	551,207
<b>TOTAL</b>	<b>\$18,986,916</b>	<b>\$18,443,067</b>	<b>\$19,511,283</b>	<b>\$19,935,094</b>	<b>\$20,130,367</b>
<b>Office of the Chief</b>					
PERSONNEL-FTE	15.50	16.00	16.00	17.00	17.00
Personnel Services	\$1,709,843	\$1,790,052	\$1,921,578	\$1,921,578	\$2,185,122
Materials and Services	156,511	157,732	372,448	400,614	377,769
<b>TOTAL EXPENDITURES</b>	<b>\$1,866,354</b>	<b>\$1,947,784</b>	<b>\$2,294,026</b>	<b>\$2,322,192</b>	<b>\$2,562,891</b>
<b>FUND SUMMARY</b>					
General	\$1,866,354	\$1,947,784	\$2,294,026	\$2,322,192	\$2,562,891
<b>Operations Support</b>					
PERSONNEL-FTE	13.50	12.50	12.50	12.50	12.50
Personnel Services	\$1,519,421	\$1,367,272	\$1,439,404	\$1,492,362	\$1,581,380
Materials and Services	2,195,436	1,615,592	1,756,156	2,078,579	1,820,225
Capital Outlay	187,984	61,770	0	125,649	0
<b>TOTAL EXPENDITURES</b>	<b>\$3,902,841</b>	<b>\$3,044,634</b>	<b>\$3,195,560</b>	<b>\$3,696,590</b>	<b>\$3,401,605</b>
<b>FUND SUMMARY</b>					
General	\$3,881,653	\$3,029,453	\$3,171,713	\$3,672,743	\$3,376,927
Public Safety Communications	21,188	15,181	23,847	23,847	24,678
<b>TOTAL</b>	<b>\$3,902,841</b>	<b>\$3,044,634</b>	<b>\$3,195,560</b>	<b>\$3,696,590</b>	<b>\$3,401,605</b>
<b>Technical Services</b>					
PERSONNEL-FTE	83.50	84.00	84.00	84.00	84.00
Personnel Services	\$7,992,958	\$8,072,190	\$8,777,120	\$8,877,120	\$9,462,781
Materials and Services	2,636,734	2,801,524	2,527,655	2,617,851	2,331,710
Capital Outlay	-8,090	10,553	0	1,389,461	0
<b>TOTAL EXPENDITURES</b>	<b>\$10,621,602</b>	<b>\$10,884,267</b>	<b>\$11,304,775</b>	<b>\$12,884,432</b>	<b>\$11,794,491</b>
<b>FUND SUMMARY</b>					
General	\$7,673,628	\$8,081,383	\$8,386,972	\$9,352,801	\$9,050,503
Public Safety Communications	2,947,974	2,802,884	2,917,803	3,531,631	2,743,988
<b>TOTAL</b>	<b>\$10,621,602</b>	<b>\$10,884,267</b>	<b>\$11,304,775</b>	<b>\$12,884,432</b>	<b>\$11,794,491</b>

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY16 Proposed Budget
West Police Operations					
PERSONNEL-FTE	98.66	99.66	99.66	100.66	100.66
Personnel Services	\$12,461,994	\$12,710,856	\$12,870,850	\$12,852,684	\$13,946,051
Materials and Services	955,711	1,063,493	479,277	972,592	1,086,378
Capital Outlay	0	0	10,250	10,250	10,000
TOTAL EXPENDITURES	\$13,417,705	\$13,774,349	\$13,360,377	\$13,835,526	\$15,042,429
FUND SUMMARY					
General	\$13,417,705	\$13,774,349	\$13,360,377	\$13,835,526	\$15,042,429

Department Financial Summary

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY16 Proposed Budget
PERSONNEL-FTE	421.75	422.25	420.25	421.25	422.25
Personnel Services	\$37,941,198	\$38,120,043	\$42,449,254	\$42,728,181	\$44,938,243
Materials and Services	24,330,194	25,263,626	32,689,072	28,308,841	30,134,760
Capital Outlay	5,456,725	5,156,441	6,733,220	10,893,618	8,061,082
<b>TOTAL EXPENDITURES</b>	<b>\$67,728,117</b>	<b>\$68,540,110</b>	<b>\$81,871,546</b>	<b>\$81,930,640</b>	<b>\$83,134,085</b>
<b>FUND SUMMARY</b>					
General	\$6,107,475	\$5,758,492	\$5,430,730	\$5,963,201	\$5,790,248
Road	10,021,883	10,251,366	11,089,068	10,985,703	12,816,891
Construction and Rental Housing	383,096	380,346	420,792	420,792	440,639
Systems Devel. Cap. Proj.	211,679	228,012	300,431	335,821	373,340
Municipal Airport	5,905,571	6,331,224	6,638,532	6,405,731	6,748,356
Parking Services	39,019	54,049	49,912	49,912	50,237
Wastewater Utility	18,556,426	17,876,245	23,250,306	22,628,367	24,942,655
Stormwater Utility	11,595,455	12,031,883	14,595,592	14,227,457	14,497,433
Fleet Services	10,338,366	10,488,336	14,453,823	15,071,296	11,521,535
Professional Services	4,569,147	5,140,157	5,642,360	5,842,360	5,952,751
<b>TOTAL</b>	<b>\$67,728,117</b>	<b>\$68,540,110</b>	<b>\$81,871,546</b>	<b>\$81,930,640</b>	<b>\$83,134,085</b>

Service Budget View for FY16

	Revenue		Expenditures		FTE
	General Fund	General Fund	Other Funds	All Funds	All Funds
<b>Infrastructure and Planning Services</b>					
Airport	\$0	\$0	\$6,748,356	\$6,748,356	37.41
Construction and Rental Housing	0	0	1,411,845	1,411,845	11.45
Parks and Open Space	118,252	4,073,517	211,318	4,284,835	27.90
Parking	0	0	50,237	50,237	0.00
Infrastructure Project and Info. Mgt.	0	0	5,952,751	5,952,751	41.54
Stormwater	0	0	12,982,336	12,982,336	76.88
Transportation	0	195,463	12,134,993	12,330,456	57.00
Urban Forestry	0	6,555	1,556,032	1,562,587	10.13
Wastewater Collection and Treatment	0	0	24,774,434	24,774,434	121.34
Public Works Department Admin.	0	1,431,761	0	1,431,761	7.65
<b>Subtotal</b>	<b>118,252</b>	<b>5,707,296</b>	<b>65,822,302</b>	<b>71,529,598</b>	<b>391.30</b>
<b>Culture and Recreation Services</b>					
Athletics	0	82,952	0	82,952	0.75
<b>Central Business Functions</b>					
Fleet and Radio Communication Svcs.	0	0	11,521,535	11,521,535	30.20
<b>Total</b>	<b>\$118,252</b>	<b>\$5,790,248</b>	<b>\$77,343,837</b>	<b>\$83,134,085</b>	<b>422.25</b>

Division Financial Summary

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY16 Adopted Budget
<b>Administration</b>					
PERSONNEL-FTE	17.00	16.00	16.00	16.00	16.00
Personnel Services	\$1,733,789	\$1,659,802	\$1,845,572	\$1,845,572	\$1,978,012
Materials and Services	2,617,677	2,685,053	3,242,247	3,125,289	3,344,826
<b>TOTAL EXPENDITURES</b>	<b>\$4,351,466</b>	<b>\$4,344,855</b>	<b>\$5,087,819</b>	<b>\$4,970,861</b>	<b>\$5,322,838</b>
<b>FUND SUMMARY</b>					
General	\$1,133,368	\$1,052,744	\$1,334,672	\$1,235,414	\$1,431,761
Road	119,367	110,719	163,228	163,228	170,095
Wastewater Utility	1,364,675	1,438,351	1,549,824	1,549,824	1,606,008
Stormwater Utility	1,549,354	1,550,660	1,809,076	1,791,376	1,873,894
Professional Services	184,702	192,381	231,019	231,019	241,080
<b>TOTAL</b>	<b>\$4,351,466</b>	<b>\$4,344,855</b>	<b>\$5,087,819</b>	<b>\$4,970,861</b>	<b>\$5,322,838</b>
<b>Airport</b>					
PERSONNEL-FTE	33.00	36.00	36.00	37.00	37.00
Personnel Services	\$3,224,932	\$3,359,175	\$3,573,224	\$3,573,224	\$3,791,794
Materials and Services	2,644,847	2,926,304	2,959,083	2,637,515	2,850,512
Capital Outlay	0	0	63,000	151,767	60,024
<b>TOTAL EXPENDITURES</b>	<b>\$5,869,779</b>	<b>\$6,285,479</b>	<b>\$6,595,307</b>	<b>\$6,362,506</b>	<b>\$6,702,330</b>
<b>FUND SUMMARY</b>					
Municipal Airport	\$5,869,779	\$6,285,479	\$6,586,307	\$6,353,506	\$6,693,330
Professional Services	0	0	9,000	9,000	9,000
<b>TOTAL</b>	<b>\$5,869,779</b>	<b>\$6,285,479</b>	<b>\$6,595,307</b>	<b>\$6,362,506</b>	<b>\$6,702,330</b>
<b>Engineering</b>					
PERSONNEL-FTE	78.60	76.60	76.60	75.60	75.60
Personnel Services	\$7,240,372	\$7,612,219	\$8,564,710	\$8,564,710	\$8,774,306
Materials and Services	1,800,176	1,679,853	2,530,111	2,720,789	4,029,704
Capital Outlay	39,794	148,910	0	200,000	0
<b>TOTAL EXPENDITURES</b>	<b>\$9,080,342</b>	<b>\$9,440,982</b>	<b>\$11,094,821</b>	<b>\$11,485,499</b>	<b>\$12,804,010</b>
<b>FUND SUMMARY</b>					
General	\$89,985	\$50,679	\$60,148	\$160,148	\$62,801
Road	1,970,744	1,854,861	1,987,856	2,121,775	3,678,134
Construction and Rental Housing	278,499	274,181	315,263	315,263	329,200
System Devel. Cap. Proj.	156,629	153,970	210,152	245,542	253,340
Wastewater Utility	935,831	934,505	1,414,770	1,377,513	1,415,431
Stormwater Utility	1,556,213	1,490,328	2,154,851	2,113,477	1,961,257
Fleet Services	8,891	9,754	18,648	18,648	19,364
Professional Services	4,083,550	4,672,704	4,933,133	5,133,133	5,084,483
<b>TOTAL</b>	<b>\$9,080,342</b>	<b>\$9,440,982</b>	<b>\$11,094,821</b>	<b>\$11,485,499</b>	<b>\$12,804,010</b>

# Department View

# Public Works

	FY13	FY14	FY15	FY15	FY16
	Actual	Actual	Adopted	Budget	Proposed
			Budget	12/31/2014	Budget
Maintenance					
PERSONNEL-FTE	130.25	130.25	130.25	131.25	131.25
Personnel Services	\$10,929,597	\$10,946,677	\$12,618,864	\$12,618,864	\$13,466,925
Materials and Services	10,718,165	10,609,335	14,450,457	11,489,167	11,593,143
Capital Outlay	4,160,863	4,452,180	4,697,320	7,964,609	4,091,458
TOTAL EXPENDITURES	\$25,808,625	\$26,008,192	\$31,766,641	\$32,072,640	\$29,151,526
FUND SUMMARY					
General	\$141,111	\$139,175	\$132,599	\$132,739	\$133,924
Road	6,675,826	6,841,727	7,494,444	7,287,605	7,501,052
Construction and Rental Housing	104,596	106,165	105,529	105,529	111,439
Municipal Airport	35,791	45,746	52,225	52,225	55,026
Parking Services	39,019	54,049	49,912	49,912	50,237
Wastewater Utility	4,227,047	4,110,311	4,775,639	4,745,639	4,900,531
Stormwater Utility	4,152,092	4,141,534	4,574,769	4,499,994	4,747,122
Fleet Services	10,329,475	10,478,582	14,435,175	15,052,648	11,502,171
Professional Services	103,668	90,903	146,349	146,349	150,024
TOTAL	\$25,808,625	\$26,008,192	\$31,766,641	\$32,072,640	\$29,151,526
Parks and Open Space					
PERSONNEL-FTE	79.40	79.90	77.90	77.90	78.90
Personnel Services	\$6,890,798	\$6,819,239	\$7,321,482	\$7,600,409	\$7,963,912
Materials and Services	3,293,452	3,789,831	3,977,236	3,960,469	3,637,488
Capital Outlay	0	8,425	0	10,162	0
TOTAL EXPENDITURES	\$10,184,250	\$10,617,495	\$11,298,718	\$11,571,040	\$11,601,400
FUND SUMMARY					
General	\$4,743,013	\$4,515,893	\$3,903,311	\$4,434,900	\$4,161,762
Road	1,255,946	1,444,060	1,443,540	1,413,095	1,467,610
System Devel. Cap. Proj.	55,050	74,041	90,279	90,279	120,000
Wastewater Utility	8,210	1,713	7,644	7,644	7,743
Stormwater Utility	3,924,804	4,397,619	5,531,085	5,302,263	5,376,121
Professional Services	197,227	184,169	322,859	322,859	468,164
TOTAL	\$10,184,250	\$10,617,495	\$11,298,718	\$11,571,040	\$11,601,400
Wastewater					
PERSONNEL-FTE	83.50	83.50	83.50	83.50	83.50
Personnel Services	\$7,921,711	\$7,722,932	\$8,525,402	\$8,525,402	\$8,963,294
Materials and Services	3,255,875	3,573,251	5,529,938	4,375,612	4,679,087
Capital Outlay	1,256,069	546,925	1,972,900	2,567,080	3,909,600
TOTAL EXPENDITURES	\$12,433,655	\$11,843,108	\$16,028,240	\$15,468,094	\$17,551,981
FUND SUMMARY					
Wastewater Utility	\$12,020,663	\$11,391,365	\$15,502,429	\$14,947,747	\$17,012,942
Stormwater Utility	412,992	451,743	525,811	520,347	539,039
TOTAL	\$12,433,655	\$11,843,108	\$16,028,240	\$15,468,094	\$17,551,981

This page intentionally left blank

## 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 facilitate 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 are used as a tool to generate profits for owners and shareholders. The focus of governmental accounting and financial reporting is to control the use of public resources and disclose financial results of spending and service delivery decisions made by elected officials and government executives.

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 accounts, recording all assets, liabilities, and residual equities, within the fund.

Since there are legal, administrative, and political constraints on the use of resources, they are grouped into respective 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 including 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 determination of net income.

**Proprietary Fund Types** – Proprietary Funds are used to account for the City's ongoing activities that are similar to those in the private sector, including 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 diagrams on the following pages provide additional details

regarding the various types of funds. The Fund Matrix Section in this document includes more **specific information about the City's funds, including their purpose, primary revenue sources and expenditures, and restrictions.**



GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the City are financed. The financial measurement focus for these funds is on determination of the change in current financial resources rather than determination of net income.

**General Fund**

Records financial activities not accounted for in other funds. These resources support most central business services, public safety services, cultural/leisure services, and some public development services.

**Special Revenue Funds**

Account for restricted resources designated for specific uses such as Telecom Registration/Licensing revenues or the Road Fund.

**Debt Service Funds**

Account for resources used for the payment of debt, including principal and interest.

**Capital Project Funds**

Account for financial resources for the acquisition, construction, and maintenance of capital facilities.

PROPRIETARY FUND TYPES

Proprietary Funds are used to account for the City's ongoing activities that are similar to those in the private sector. The financial measurement focus for these funds is on the determination of net income.

**Enterprise Funds**

Account for goods or services which are provided on a continuing basis to the general public and are financed primarily through user charges. An enterprise fund is managed much like a business in that it is self-supporting in nature such as the Airport or Wastewater Funds.

**Internal Service Funds**

Account for goods or services furnished internally from one Division to another such as Fleet or Facility Services. The goal of these programs is to appropriately apportion the costs of the programs and services across City Divisions.

General Fund (GF) - used to account for financial activities not reported in another fund					
Subfund Name and Number	Purpose	Primary Funding Sources	Primary Expenditures	Spending Restrictions	FY16 Proposed Budget Document Reference
Reporting Fund (010)	Fund 010 is the General Fund reporting fund. The subfunds (011, 031, 041) "roll up" to this fund for reporting purposes.				Page 65
Main Subfund (011)	General purpose government operations.	Property tax revenues, contributions in lieu of tax and user fees.	Police and fire services, library and recreation services, parks maintenance services, planning services and general administration.	Most revenues are unrestricted; grant funds are restricted by granting agency. Some funds are pass throughs to other governments.	Page 66
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 is used to promote tourism and tourism-related facilities.	Page 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 matching funds.	General Fund equipment including fire turnouts, fire self-contained breathing apparatus (SCBA), police weapons and forensic equipment, generators and library materials handling system.	Revenue source is unrestricted, however, Departments must contribute 50% match to access equipment replacement funds, and typically the item must total at least \$20,000.	Page N/A

Special Revenue Funds - used to account for the proceeds of certain revenue sources that are legally restricted to expenditure for specific purposes					
Reporting Fund Name and Number (listed alphabetically)	Purpose	Primary Funding Sources	Primary Expenditures	Spending Restrictions	FY16 Proposed Budget Document Reference
Community Development Fund (170)	To account for grant revenues received from the federal government related to economic 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) and HOME 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 67
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 including land use enforcement, structural integrity and safety.	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 68
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 and the Arts.	Private donations.	Per the designation of the donor.	Designation upon receipt of donation.	Page 69
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 70
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 defined by ORS 366.785-366.820, 366.514, and Article IX, section 3a, of the Oregon Constitution and may be limited to specific projects stated in each grant award.	Page 71
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 72
Special Assessment Management Fund (110)	To account for activities related to support of the special assessment program and assessment deferral programs.	Assessment bond proceeds and 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 73
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 74

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 (listed alphabetically)	Purpose	Primary Funding Sources	Primary Expenditures	Spending Restrictions	FY16 Proposed Budget Document Reference
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.	Payments of principal 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 G.O. bonds remain unpaid.	Page 75
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 and 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.	Page 76

Capital Projects Funds - used to account for financial resources to be used for the acquisition or construction of major capital facilities					
Reporting Fund Name and Number (listed alphabetically)	Purpose	Funding Sources	Primary Expenditures	Spending Restrictions	FY16 Proposed Budget Document Reference
General Capital Projects Fund (310)	To account for financing, construction and preservation of capital facilities not financed by proprietary or other capital projects funds and affordable housing.	General Fund transfer, bond proceeds, grants and loan repayments.	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. General Fund transfers are unrestricted. Fund 314 is restricted by Council Policy to provide capital funding for affordable housing projects. The revenue generated from loan repayment is designated for future affordable housing projects.	Page 77
Special Assessments Capital Projects Fund (350)	To account for 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.	State law restricts assessments to the specific improvement constructed.	Page 78
Systems Development Capital Projects Fund (330)	To account for Systems 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.	ORS 223.297 to 223.314 restricts expenditures to capacity-enhancing projects for the four systems.	Page 79
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 2012 voter-approved Street Bond.	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 Oregon State Constitution, Article 9, Section 3a; ORS 366 and 367 and City Code 3.489 (2).	Page 80

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 (listed alphabetically)	Purpose	Primary Funding Sources	Primary Expenditures	Spending Restrictions	FY16 Proposed Budget Document Reference
Ambulance Transport Fund (592)	To account for the operations of ambulance transportation services and associated pre-hospital life support care.	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 81
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 82
Parking Services Fund (520)	To account for operations of the City's municipal parking program.	Parking fees, fines, and commercial space rentals.	To maintain parking assets and operations as well as a transfer to the General Fund to pay for a portion of a dedicated downtown police unit.	Proceeds are retained in the fund for operating the municipal parking program.	Page 83
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 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 84
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 the Metropolitan Wastewater Management Commission (MWMC).	Page 85

Internal Service Funds - used to account for fiscal activities when goods or services are furnished internally to other departments on a cost reimbursement basis					
Reporting Fund Name and Number (listed alphabetically)	Purpose	Primary Funding Sources	Primary Expenditures	Spending Restrictions	FY16 Proposed Budget Document Reference
Facilities Services Fund (615)	To account for the different aspects of operation and maintenance of City-owned facilities.	Lease payments, facility maintenance rates, charges to capital funds and postage reimbursement.	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, postage expenditures.	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 subfunds.	Page 86
Fleet Services Fund (600)	To provide for a way to systematically set aside funding for the purchase of vehicles, equipment and radio infrastructure and 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 87
Information Systems 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 88
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 89
Risk and Benefits Fund (620)	To account for cost 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 90

# General Fund (010) Reporting Fund

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Taxes	96,049,499	99,063,832	100,348,500	100,348,500	103,183,820	106,999,000
Licenses/Permits	5,800,117	6,827,650	6,049,250	6,049,250	5,990,500	6,170,000
Intergovernmental	5,438,925	5,072,898	4,150,803	4,980,568	5,024,148	4,560,357
Rental	118,269	121,745	108,040	108,040	106,040	127,040
Charges for Services	11,291,868	12,070,614	11,235,781	12,074,526	12,225,532	13,112,253
Fines/Forfeitures	2,251,846	2,286,976	2,272,000	2,379,936	2,570,883	2,474,200
Miscellaneous	1,566,052	1,396,136	331,400	373,462	506,501	477,947
Interfund Transfers	9,320,241	9,767,993	9,654,131	9,654,131	9,654,131	9,519,145
<b>Total Revenues</b>	<b>131,836,817</b>	<b>136,607,844</b>	<b>134,149,905</b>	<b>135,968,413</b>	<b>139,261,555</b>	<b>143,439,942</b>
<b>Expenditures</b>						
Central Services	20,985,831	20,822,224	21,551,815	23,788,354	23,433,779	22,851,243
Fire and Emerg. Med. Svcs.	25,274,995	25,421,463	26,036,523	26,833,399	26,442,860	27,594,830
Library, Rec. and Cultural Svcs.	23,628,152	23,771,270	25,749,255	26,686,559	26,370,822	27,348,754
Planning and Development	5,653,942	5,464,560	5,729,842	6,734,967	6,633,942	5,919,055
Police	45,365,823	44,745,581	46,194,367	48,588,352	48,401,551	49,611,910
Public Works	6,107,476	5,758,492	5,430,730	5,963,201	5,873,753	5,790,248
Debt Service	231,663	223,600	0	0	0	0
Interfund Transfers	6,430,025	6,295,350	4,382,368	7,487,931	7,639,931	4,379,300
Special Payments	987,156	617,749	800,000	800,000	700,000	700,000
<b>Total Expenditures</b>	<b>134,665,063</b>	<b>133,120,289</b>	<b>135,874,900</b>	<b>146,882,763</b>	<b>145,496,638</b>	<b>144,195,340</b>
Excess (deficiency) of revenues over expenditures	(2,828,246)	3,487,555	(1,724,995)	(10,914,350)	(6,235,083)	(755,398)
Beginning Working Capital (Fund Balance), July 1	41,673,438	38,845,192	34,471,236	42,538,332	42,332,747	36,097,664
Ending Working Capital (Fund Balance), June 30	38,845,192	42,332,747	32,746,241	31,623,982	36,097,664	35,342,266

## Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	41,673,438	38,845,192	34,471,236	42,538,332	42,332,747	36,097,664
Total Revenues	131,836,817	136,607,844	134,149,905	135,968,413	139,261,555	143,439,942
<b>Total Resources</b>	<b>173,510,255</b>	<b>175,453,036</b>	<b>168,621,141</b>	<b>178,506,745</b>	<b>181,594,302</b>	<b>179,537,606</b>
<b>Requirements</b>						
Total Expenditures	134,665,063	133,120,289	135,874,900	146,882,763	145,496,638	144,195,340
Ending Working Capital (Fund Balance)	38,845,192	42,332,747	32,746,241	31,623,982	36,097,664	35,342,266
<b>Total Requirements</b>	<b>173,510,255</b>	<b>175,453,036</b>	<b>168,621,141</b>	<b>178,506,745</b>	<b>181,594,302</b>	<b>179,537,606</b>

## Reserves (Budgeted amounts only)

Contingency	0	47,000	47,000	37,000	37,000	32,000
Reserve	14,337,463	8,861,491	10,989,241	9,876,982	9,876,982	12,270,266
UEFB*	21,150,000	21,670,000	21,710,000	21,710,000	21,710,000	23,040,000
<b>Total Reserves</b>	<b>35,487,463</b>	<b>30,578,491</b>	<b>32,746,241</b>	<b>31,623,982</b>	<b>31,623,982</b>	<b>35,342,266</b>

\* Unappropriated Ending Fund Balance

Note: SB2 will correct error in Beginning Working Capital for FY15 Budget 12/31/2014.

# General Fund (011) Main Subfund

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Taxes	94,302,218	97,165,368	98,568,500	98,568,500	101,283,820	104,949,000
Licenses/Permits	5,800,117	6,827,650	6,049,250	6,049,250	5,990,500	6,170,000
Intergovernmental	4,575,125	5,072,898	4,150,803	4,980,568	5,024,148	4,560,357
Rental	118,269	121,745	108,040	108,040	106,040	127,040
Charges for Services	9,343,592	9,669,186	8,689,281	9,528,026	9,689,032	9,665,153
Fines/Forfeitures	2,251,846	2,286,976	2,272,000	2,379,936	2,570,883	2,474,200
Miscellaneous	1,418,562	1,356,574	306,400	348,462	471,401	452,947
Interfund Transfers	8,920,241	9,242,993	9,254,131	9,179,131	9,179,131	9,119,145
<b>Total Revenues</b>	<b>126,729,970</b>	<b>131,743,390</b>	<b>129,398,405</b>	<b>131,141,913</b>	<b>134,314,955</b>	<b>137,517,842</b>
<b>Expenditures</b>						
Central Services	20,835,831	20,660,224	21,401,815	23,638,354	23,283,779	22,701,243
Fire and Emerg. Med. Svcs.	24,125,225	25,309,475	25,866,523	26,035,902	25,645,363	27,594,830
Library, Rec. and Cultural Svcs.	19,657,776	19,609,433	20,500,111	21,049,215	20,733,478	21,576,889
Planning and Development	5,653,942	5,464,560	5,729,842	6,734,967	6,633,942	5,919,055
Police	45,350,580	44,717,110	46,155,517	48,504,391	48,317,590	49,573,310
Public Works	6,107,476	5,758,492	5,430,730	5,963,201	5,873,753	5,790,248
Debt Service	231,663	223,600	0	0	0	0
Interfund Transfers	6,430,025	6,295,350	4,382,368	7,487,931	7,639,931	4,379,300
Special Payments	987,156	617,749	800,000	800,000	700,000	700,000
<b>Total Expenditures</b>	<b>129,379,674</b>	<b>128,655,993</b>	<b>130,266,906</b>	<b>140,213,961</b>	<b>138,827,836</b>	<b>138,234,875</b>
Excess (deficiency) of revenues over expenditures	(2,649,704)	3,087,397	(868,501)	(9,072,048)	(4,512,881)	(717,033)
Beginning Working Capital (Fund Balance), July 1	38,065,592	35,415,888	31,473,759	38,708,870	38,503,285	33,990,404
Ending Working Capital (Fund Balance), June 30	35,415,888	38,503,285	30,605,258	29,636,822	33,990,404	33,273,371

## Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	38,065,592	35,415,888	31,473,759	38,708,870	38,503,285	33,990,404
Total Revenues	126,729,970	131,743,390	129,398,405	131,141,913	134,314,955	137,517,842
<b>Total Resources</b>	<b>164,795,562</b>	<b>167,159,278</b>	<b>160,872,164</b>	<b>169,850,783</b>	<b>172,818,240</b>	<b>171,508,246</b>
<b>Requirements</b>						
Total Expenditures	129,379,674	128,655,993	130,266,906	140,213,961	138,827,836	138,234,875
Ending Working Capital (Fund Balance)	35,415,888	38,503,285	30,605,258	29,636,822	33,990,404	33,273,371
<b>Total Requirements</b>	<b>164,795,562</b>	<b>167,159,278</b>	<b>160,872,164</b>	<b>169,850,783</b>	<b>172,818,240</b>	<b>171,508,246</b>

## Reserves (Budgeted amounts only)

Contingency	0	47,000	47,000	37,000	37,000	32,000
Reserve	11,597,727	6,480,301	8,848,258	7,889,822	7,889,822	10,201,371
UEFB*	21,150,000	21,670,000	21,710,000	21,710,000	21,710,000	23,040,000
<b>Total Reserves</b>	<b>32,747,727</b>	<b>28,197,301</b>	<b>30,605,258</b>	<b>29,636,822</b>	<b>29,636,822</b>	<b>33,273,371</b>

\* Unappropriated Ending Fund Balance

Note: SB2 will correct error in Beginning Working Capital for FY15 Budget 12/31/2014.

# Community Development Fund (170)

# Special Revenue Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Intergovernmental	2,191,434	2,416,330	3,974,661	8,015,687	5,416,225	4,728,957
Charges for Services	13,696	3,772	83,950	83,950	5,000	83,950
Miscellaneous	581,978	361,834	645,180	645,180	350,978	515,670
Principal on Notes/Loans	1,168,036	1,607,083	2,727,750	2,827,750	3,219,613	2,748,600
Interfund Transfers	0	30,000	0	0	0	0
<b>Total Revenues</b>	<b>3,955,144</b>	<b>4,419,019</b>	<b>7,431,541</b>	<b>11,572,567</b>	<b>8,991,816</b>	<b>8,077,177</b>
<b>Expenditures</b>						
Central Services	0	0	6,000	6,000	0	0
Planning and Development	1,671,466	1,925,027	3,647,304	4,644,052	3,200,063	1,864,039
Capital	598,379	6,024	869,718	1,640,858	1,641,335	0
Debt Service	173,370	163,626	368,000	368,000	1,551,769	368,000
Interfund Transfers	124,000	124,000	140,000	140,000	140,000	123,000
Special Payments	1,760,547	946,317	7,233,519	7,083,838	2,610,094	7,981,938
<b>Total Expenditures</b>	<b>4,327,762</b>	<b>3,164,994</b>	<b>12,264,541</b>	<b>13,882,748</b>	<b>9,143,261</b>	<b>10,336,977</b>
Excess (deficiency) of revenues over expenditures	(372,618)	1,254,025	(4,833,000)	(2,310,181)	(151,445)	(2,259,800)
Beginning Working Capital (Fund Balance), July 1	2,719,838	2,347,220	5,825,266	3,601,245	3,601,245	3,449,800
Ending Working Capital (Fund Balance), June 30	2,347,220	3,601,245	992,266	1,291,064	3,449,800	1,190,000

## Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	2,719,838	2,347,220	5,825,266	3,601,245	3,601,245	3,449,800
Total Revenues	3,955,144	4,419,019	7,431,541	11,572,567	8,991,816	8,077,177
<b>Total Resources</b>	<b>6,674,982</b>	<b>6,766,239</b>	<b>13,256,807</b>	<b>15,173,812</b>	<b>12,593,061</b>	<b>11,526,977</b>
<b>Requirements</b>						
Total Expenditures	4,327,762	3,164,994	12,264,541	13,882,748	9,143,261	10,336,977
Ending Working Capital (Fund Balance)	2,347,220	3,601,245	992,266	1,291,064	3,449,800	1,190,000
<b>Total Requirements</b>	<b>6,674,982</b>	<b>6,766,239</b>	<b>13,256,807</b>	<b>15,173,812</b>	<b>12,593,061</b>	<b>11,526,977</b>

## Reserves (Budgeted amounts only)

Reserve	826,000	809,266	992,266	992,056	992,056	1,190,000
Balance Available	196,146	2,413	0	299,008	299,008	0
<b>Total Reserves</b>	<b>1,022,146</b>	<b>811,679</b>	<b>992,266</b>	<b>1,291,064</b>	<b>1,291,064</b>	<b>1,190,000</b>

# Construction and Rental Housing Fund (150)

# Special Revenue Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Licenses/Permits	2,960,193	4,276,796	3,406,414	3,406,414	3,671,279	3,598,529
Charges for Services	3,477,417	5,312,739	4,045,976	4,045,976	4,095,593	4,362,554
Fines/Forfeitures	32,529	19,910	42,125	42,125	13,600	41,103
Miscellaneous	28,347	27,788	352,851	352,851	32,300	281,150
<b>Total Revenues</b>	<b>6,498,486</b>	<b>9,637,233</b>	<b>7,847,366</b>	<b>7,847,366</b>	<b>7,812,772</b>	<b>8,283,336</b>
<b>Expenditures</b>						
Fire and Emerg. Med. Svcs.	244,728	261,138	291,175	291,175	289,574	303,275
Planning and Development	5,049,658	5,100,251	5,861,862	5,861,862	5,402,408	6,363,314
Public Works	383,096	380,346	420,792	420,792	416,882	440,639
Interfund Transfers	630,000	677,000	744,000	744,000	744,000	820,000
Special Payments	483,515	647,407	640,000	640,000	633,000	800,000
<b>Total Expenditures</b>	<b>6,790,997</b>	<b>7,066,142</b>	<b>7,957,829</b>	<b>7,957,829</b>	<b>7,485,864</b>	<b>8,727,228</b>
Excess (deficiency) of revenues over expenditures	(292,511)	2,571,091	(110,463)	(110,463)	326,908	(443,892)
Beginning Working Capital (Fund Balance), July 1	2,521,255	2,228,744	3,719,476	4,799,835	4,799,835	5,126,743
Ending Working Capital (Fund Balance), June 30	2,228,744	4,799,835	3,609,013	4,689,372	5,126,743	4,682,851

### Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	2,521,255	2,228,744	3,719,476	4,799,835	4,799,835	5,126,743
Total Revenues	6,498,486	9,637,233	7,847,366	7,847,366	7,812,772	8,283,336
<b>Total Resources</b>	<b>9,019,741</b>	<b>11,865,977</b>	<b>11,566,842</b>	<b>12,647,201</b>	<b>12,612,607</b>	<b>13,410,079</b>
<b>Requirements</b>						
Total Expenditures	6,790,997	7,066,142	7,957,829	7,957,829	7,485,864	8,727,228
Ending Working Capital (Fund Balance)	2,228,744	4,799,835	3,609,013	4,689,372	5,126,743	4,682,851
<b>Total Requirements</b>	<b>9,019,741</b>	<b>11,865,977</b>	<b>11,566,842</b>	<b>12,647,201</b>	<b>12,612,607</b>	<b>13,410,079</b>

### Reserves (Budgeted amounts only)

Balance Available	2,366,990	1,901,993	3,609,013	4,689,372	4,689,372	4,682,851
<b>Total Reserves</b>	<b>2,366,990</b>	<b>1,901,993</b>	<b>3,609,013</b>	<b>4,689,372</b>	<b>4,689,372</b>	<b>4,682,851</b>

# Library, Parks and Recreation Fund (180)

# Special Revenue Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Intergovernmental	0	5,097	0	0	2,500	0
Rental	16,920	16,920	16,920	16,920	16,920	16,920
Charges for Services	25,826	48,280	43,000	43,000	41,000	43,000
Miscellaneous	432,298	600,826	360,192	360,192	445,293	405,308
Principal on Notes/Loans	0	0	0	0	0	60,000
<b>Total Revenues</b>	<b>475,044</b>	<b>671,123</b>	<b>420,112</b>	<b>420,112</b>	<b>505,713</b>	<b>525,228</b>
<b>Expenditures</b>						
Library, Rec. and Cultural Svcs.	283,132	241,517	753,000	753,000	353,000	367,000
Capital	95,585	48,971	1,402,755	1,224,259	1,219,109	50,306
Special Payments	0	0	0	0	100,000	62,000
<b>Total Expenditures</b>	<b>378,717</b>	<b>290,488</b>	<b>2,155,755</b>	<b>1,977,259</b>	<b>1,672,109</b>	<b>479,306</b>
Excess (deficiency) of revenues over expenditures	96,327	380,635	(1,735,643)	(1,557,147)	(1,166,396)	45,922
Beginning Working Capital (Fund Balance), July 1	3,667,177	3,763,504	4,157,066	4,144,139	4,144,139	2,977,743
Ending Working Capital (Fund Balance), June 30	3,763,504	4,144,139	2,421,423	2,586,992	2,977,743	3,023,665

### Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	3,667,177	3,763,504	4,157,066	4,144,139	4,144,139	2,977,743
Total Revenues	475,044	671,123	420,112	420,112	505,713	525,228
<b>Total Resources</b>	<b>4,142,221</b>	<b>4,434,627</b>	<b>4,577,178</b>	<b>4,564,251</b>	<b>4,649,852</b>	<b>3,502,971</b>
<b>Requirements</b>						
Total Expenditures	378,717	290,488	2,155,755	1,977,259	1,672,109	479,306
Ending Working Capital (Fund Balance)	3,763,504	4,144,139	2,421,423	2,586,992	2,977,743	3,023,665
<b>Total Requirements</b>	<b>4,142,221</b>	<b>4,434,627</b>	<b>4,577,178</b>	<b>4,564,251</b>	<b>4,649,852</b>	<b>3,502,971</b>

### Reserves (Budgeted amounts only)

Reserve	2,344,874	2,454,811	2,067,895	2,233,809	2,233,809	2,639,530
Balance Available	190,232	205,224	353,528	353,183	353,183	384,135
<b>Total Reserves</b>	<b>2,535,106</b>	<b>2,660,035</b>	<b>2,421,423</b>	<b>2,586,992</b>	<b>2,586,992</b>	<b>3,023,665</b>

# Public Safety Communications Fund (130)

# Special Revenue Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Intergovernmental	754,020	753,218	801,551	801,551	801,551	809,571
Charges for Services	2,818,755	2,379,071	2,401,433	2,401,433	2,039,741	2,155,495
Miscellaneous	10,870	9,138	9,100	9,100	9,443	4,590
Interfund Transfers	80,725	81,050	121,068	121,068	121,068	0
<b>Total Revenues</b>	<b>3,664,370</b>	<b>3,222,477</b>	<b>3,333,152</b>	<b>3,333,152</b>	<b>2,971,803</b>	<b>2,969,656</b>
<b>Expenditures</b>						
Police	2,969,162	2,818,065	2,941,650	3,555,478	3,191,610	2,768,666
Interfund Transfers	173,000	188,000	186,000	186,000	186,000	197,000
Special Payments	0	500,000	354,559	354,559	201,443	0
<b>Total Expenditures</b>	<b>3,142,162</b>	<b>3,506,065</b>	<b>3,482,209</b>	<b>4,096,037</b>	<b>3,579,053</b>	<b>2,965,666</b>
Excess (deficiency) of revenues over expenditures	522,208	(283,588)	(149,057)	(762,885)	(607,250)	3,990
Beginning Working Capital (Fund Balance), July 1	1,870,338	2,392,546	1,982,503	2,108,958	2,108,958	1,501,708
Ending Working Capital (Fund Balance), June 30	2,392,546	2,108,958	1,833,446	1,346,073	1,501,708	1,505,698

## Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	1,870,338	2,392,546	1,982,503	2,108,958	2,108,958	1,501,708
Total Revenues	3,664,370	3,222,477	3,333,152	3,333,152	2,971,803	2,969,656
<b>Total Resources</b>	<b>5,534,708</b>	<b>5,615,023</b>	<b>5,315,655</b>	<b>5,442,110</b>	<b>5,080,761</b>	<b>4,471,364</b>
<b>Requirements</b>						
Total Expenditures	3,142,162	3,506,065	3,482,209	4,096,037	3,579,053	2,965,666
Ending Working Capital (Fund Balance)	2,392,546	2,108,958	1,833,446	1,346,073	1,501,708	1,505,698
<b>Total Requirements</b>	<b>5,534,708</b>	<b>5,615,023</b>	<b>5,315,655</b>	<b>5,442,110</b>	<b>5,080,761</b>	<b>4,471,364</b>

## Reserves (Budgeted amounts only)

Reserve	1,097,776	1,188,070	1,414,185	900,357	900,357	903,409
Balance Available	624,364	598,734	419,261	445,716	445,716	602,289
<b>Total Reserves</b>	<b>1,722,140</b>	<b>1,786,804</b>	<b>1,833,446</b>	<b>1,346,073</b>	<b>1,346,073</b>	<b>1,505,698</b>

# Road Fund (131)

# Special Revenue Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Licenses/Permits	1,667,204	1,775,365	1,710,000	1,710,000	1,789,550	1,796,500
Intergovernmental	8,725,273	9,456,140	9,307,000	9,307,000	9,133,167	9,132,000
Rental	67,819	67,340	55,482	55,482	140,483	55,000
Charges for Services	51,367	97,636	74,500	74,500	75,055	76,000
Fines/Forfeitures	71	0	0	0	2,800	0
Miscellaneous	131,390	215,637	116,000	116,000	189,166	182,500
Interfund Transfers	1,132,000	0	0	0	0	0
<b>Total Revenues</b>	<b>11,775,124</b>	<b>11,612,118</b>	<b>11,262,982</b>	<b>11,262,982</b>	<b>11,330,221</b>	<b>11,242,000</b>
<b>Expenditures</b>						
Public Works	10,021,883	10,251,366	11,089,068	10,985,703	10,985,703	12,816,891
Interfund Transfers	721,000	779,000	703,000	1,032,752	1,032,752	863,000
<b>Total Expenditures</b>	<b>10,742,883</b>	<b>11,030,366</b>	<b>11,792,068</b>	<b>12,018,455</b>	<b>12,018,455</b>	<b>13,679,891</b>
Excess (deficiency) of revenues over expenditures	1,032,241	581,752	(529,086)	(755,473)	(688,234)	(2,437,891)
Beginning Working Capital (Fund Balance), July 1	2,453,154	3,485,395	3,362,767	4,067,147	4,067,147	3,378,913
Ending Working Capital (Fund Balance), June 30	3,485,395	4,067,147	2,833,681	3,311,674	3,378,913	941,022

### Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	2,453,154	3,485,395	3,362,767	4,067,147	4,067,147	3,378,913
Total Revenues	11,775,124	11,612,118	11,262,982	11,262,982	11,330,221	11,242,000
<b>Total Resources</b>	<b>14,228,278</b>	<b>15,097,513</b>	<b>14,625,749</b>	<b>15,330,129</b>	<b>15,397,368</b>	<b>14,620,913</b>
<b>Requirements</b>						
Total Expenditures	10,742,883	11,030,366	11,792,068	12,018,455	12,018,455	13,679,891
Ending Working Capital (Fund Balance)	3,485,395	4,067,147	2,833,681	3,311,674	3,378,913	941,022
<b>Total Requirements</b>	<b>14,228,278</b>	<b>15,097,513</b>	<b>14,625,749</b>	<b>15,330,129</b>	<b>15,397,368</b>	<b>14,620,913</b>

### Reserves (Budgeted amounts only)

Balance Available	2,011,523	2,485,895	2,833,681	3,311,674	3,311,674	941,022
<b>Total Reserves</b>	<b>2,011,523</b>	<b>2,485,895</b>	<b>2,833,681</b>	<b>3,311,674</b>	<b>3,311,674</b>	<b>941,022</b>

# Solid Waste and Recycling Fund (155)

# Special Revenue Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Licenses/Permits	656,021	827,375	839,468	839,468	837,114	850,133
Intergovernmental	(8,967)	4,276	7,000	7,000	7,000	0
Charges for Services	1,856	32	0	0	12	0
Fines/Forfeitures	3,010	0	0	0	0	0
Miscellaneous	5,044	3,547	3,000	3,000	8,500	5,000
<b>Total Revenues</b>	<b>656,964</b>	<b>835,230</b>	<b>849,468</b>	<b>849,468</b>	<b>852,626</b>	<b>855,133</b>
<b>Expenditures</b>						
Central Services	50,000	49,455	0	0	0	0
Planning and Development	752,888	652,215	745,968	845,968	756,120	731,644
Interfund Transfers	97,000	77,000	104,000	104,000	104,000	74,000
<b>Total Expenditures</b>	<b>899,888</b>	<b>778,670</b>	<b>849,968</b>	<b>949,968</b>	<b>860,120</b>	<b>805,644</b>
Excess (deficiency) of revenues over expenditures	(242,924)	56,560	(500)	(100,500)	(7,494)	49,489
Beginning Working Capital (Fund Balance), July 1	701,395	458,471	458,971	615,030	515,030	507,536
Ending Working Capital (Fund Balance), June 30	458,471	515,031	458,471	514,530	507,536	557,025

## Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	701,395	458,471	458,971	615,030	515,030	507,536
Total Revenues	656,964	835,230	849,468	849,468	852,626	855,133
<b>Total Resources</b>	<b>1,358,359</b>	<b>1,293,701</b>	<b>1,308,439</b>	<b>1,464,498</b>	<b>1,367,656</b>	<b>1,362,669</b>
<b>Requirements</b>						
Total Expenditures	899,888	778,670	849,968	949,968	860,120	805,644
Ending Working Capital (Fund Balance)	458,471	515,031	458,471	514,530	507,536	557,025
<b>Total Requirements</b>	<b>1,358,359</b>	<b>1,293,701</b>	<b>1,308,439</b>	<b>1,464,498</b>	<b>1,367,656</b>	<b>1,362,669</b>

## Reserves (Budgeted amounts only)

Balance Available	425,864	407,909	458,471	514,530	514,530	557,025
<b>Total Reserves</b>	<b>425,864</b>	<b>407,909</b>	<b>458,471</b>	<b>514,530</b>	<b>514,530</b>	<b>557,025</b>

Note: SB2 will correct error in Beginning Working Capital for FY15 Budget 12/31/2014.

# Special Assessment Management Fund (110)

# Special Revenue Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Charges for Services	40,865	37,443	45,220	45,220	45,220	45,380
Miscellaneous	32,284	25,049	11,050	11,050	18,100	49,671
Interfund Transfers	1,230	0	30,000	30,000	10,000	30,000
Principal on Assessments	13,160	14,338	3,000	3,000	7,400	3,000
Prin. on Assmts. - Finance Fee	7,781	6,546	2,000	2,000	2,800	1,900
<b>Total Revenues</b>	<b>95,320</b>	<b>83,376</b>	<b>91,270</b>	<b>91,270</b>	<b>83,520</b>	<b>129,951</b>
<b>Expenditures</b>						
Central Services	77,100	78,914	91,157	91,157	91,157	130,758
Interfund Transfers	6,000	8,000	9,000	9,000	9,000	7,000
Special Payments	9,637	0	30,000	30,000	10,000	30,000
<b>Total Expenditures</b>	<b>92,737</b>	<b>86,914</b>	<b>130,157</b>	<b>130,157</b>	<b>110,157</b>	<b>167,758</b>
Excess (deficiency) of revenues over expenditures	2,583	(3,538)	(38,887)	(38,887)	(26,637)	(37,807)
Beginning Working Capital (Fund Balance), July 1	1,243,964	1,246,547	1,237,985	1,243,009	1,243,009	1,216,372
Ending Working Capital (Fund Balance), June 30	1,246,547	1,243,009	1,199,098	1,204,122	1,216,372	1,178,565

## Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	1,243,964	1,246,547	1,237,985	1,243,009	1,243,009	1,216,372
Total Revenues	95,320	83,376	91,270	91,270	83,520	129,951
<b>Total Resources</b>	<b>1,339,284</b>	<b>1,329,923</b>	<b>1,329,255</b>	<b>1,334,279</b>	<b>1,326,529</b>	<b>1,346,323</b>
<b>Requirements</b>						
Total Expenditures	92,737	86,914	130,157	130,157	110,157	167,758
Ending Working Capital (Fund Balance)	1,246,547	1,243,009	1,199,098	1,204,122	1,216,372	1,178,565
<b>Total Requirements</b>	<b>1,339,284</b>	<b>1,329,923</b>	<b>1,329,255</b>	<b>1,334,279</b>	<b>1,326,529</b>	<b>1,346,323</b>

## Reserves (Budgeted amounts only)

Reserve	50,000	50,000	50,000	50,000	50,000	50,000
Balance Available	1,206,741	1,163,608	1,149,098	1,154,122	1,154,122	1,128,565
<b>Total Reserves</b>	<b>1,256,741</b>	<b>1,213,608</b>	<b>1,199,098</b>	<b>1,204,122</b>	<b>1,204,122</b>	<b>1,178,565</b>

# Telecom Registration/Licensing Fund (135)

# Special Revenue Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Licenses/Permits	2,987,038	2,938,581	2,900,000	2,900,000	2,940,000	2,950,000
Miscellaneous	38,306	31,185	0	0	30,000	32,000
<b>Total Revenues</b>	<b>3,025,344</b>	<b>2,969,766</b>	<b>2,900,000</b>	<b>2,900,000</b>	<b>2,970,000</b>	<b>2,982,000</b>
<b>Expenditures</b>						
Central Services	2,398,084	1,700,943	3,302,259	4,712,755	4,712,755	2,328,100
Capital	2,593	12,134	181,984	169,850	169,850	0
Interfund Transfers	456,000	2,490,000	490,000	490,000	490,000	1,493,000
<b>Total Expenditures</b>	<b>2,856,677</b>	<b>4,203,077</b>	<b>3,974,243</b>	<b>5,372,605</b>	<b>5,372,605</b>	<b>3,821,100</b>
Excess (deficiency) of revenues over expenditures	168,667	(1,233,311)	(1,074,243)	(2,472,605)	(2,402,605)	(839,100)
Beginning Working Capital (Fund Balance), July 1	7,561,512	7,730,179	6,133,117	6,496,868	6,496,868	4,094,263
Ending Working Capital (Fund Balance), June 30	7,730,179	6,496,868	5,058,874	4,024,263	4,094,263	3,255,163

## Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	7,561,512	7,730,179	6,133,117	6,496,868	6,496,868	4,094,263
Total Revenues	3,025,344	2,969,766	2,900,000	2,900,000	2,970,000	2,982,000
<b>Total Resources</b>	<b>10,586,856</b>	<b>10,699,945</b>	<b>9,033,117</b>	<b>9,396,868</b>	<b>9,466,868</b>	<b>7,076,263</b>
<b>Requirements</b>						
Total Expenditures	2,856,677	4,203,077	3,974,243	5,372,605	5,372,605	3,821,100
Ending Working Capital (Fund Balance)	7,730,179	6,496,868	5,058,874	4,024,263	4,094,263	3,255,163
<b>Total Requirements</b>	<b>10,586,856</b>	<b>10,699,945</b>	<b>9,033,117</b>	<b>9,396,868</b>	<b>9,466,868</b>	<b>7,076,263</b>

## Reserves (Budgeted amounts only)

Reserve	276,907	340,907	340,907	340,907	340,907	340,907
Balance Available	4,263,879	3,041,915	4,717,967	3,683,356	3,683,356	2,914,256
<b>Total Reserves</b>	<b>4,540,786</b>	<b>3,382,822</b>	<b>5,058,874</b>	<b>4,024,263</b>	<b>4,024,263</b>	<b>3,255,163</b>

# General Obligation Debt Service Fund (211)

# Debt Service Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
Revenues						
Taxes	13,430,780	13,706,731	13,645,596	13,645,596	13,980,000	14,268,159
Miscellaneous	25,594	14,824	10,000	10,000	14,400	12,000
Total Revenues	<u>13,456,374</u>	<u>13,721,555</u>	<u>13,655,596</u>	<u>13,655,596</u>	<u>13,994,400</u>	<u>14,280,159</u>
Expenditures						
Debt Service	13,606,235	14,046,093	13,699,263	13,731,833	14,031,833	14,318,963
Total Expenditures	<u>13,606,235</u>	<u>14,046,093</u>	<u>13,699,263</u>	<u>13,731,833</u>	<u>14,031,833</u>	<u>14,318,963</u>
Excess (deficiency) of revenues over expenditures	(149,861)	(324,538)	(43,667)	(76,237)	(37,433)	(38,804)
Beginning Working Capital (Fund Balance), July 1	<u>550,636</u>	<u>400,775</u>	<u>43,667</u>	<u>76,237</u>	<u>76,237</u>	<u>38,804</u>
Ending Working Capital (Fund Balance), June 30	<u>400,775</u>	<u>76,237</u>	<u>0</u>	<u>0</u>	<u>38,804</u>	<u>0</u>

## Reconciliation of Total Resources and Requirements

Resources						
Beginning Working Capital (Fund Balance)	550,636	400,775	43,667	76,237	76,237	38,804
Total Revenues	<u>13,456,374</u>	<u>13,721,555</u>	<u>13,655,596</u>	<u>13,655,596</u>	<u>13,994,400</u>	<u>14,280,159</u>
Total Resources	<u>14,007,010</u>	<u>14,122,330</u>	<u>13,699,263</u>	<u>13,731,833</u>	<u>14,070,637</u>	<u>14,318,963</u>
Requirements						
Total Expenditures	13,606,235	14,046,093	13,699,263	13,731,833	14,031,833	14,318,963
Ending Working Capital (Fund Balance)	400,775	76,237	0	0	38,804	0
Total Requirements	<u>14,007,010</u>	<u>14,122,330</u>	<u>13,699,263</u>	<u>13,731,833</u>	<u>14,070,637</u>	<u>14,318,963</u>

## Reserves (Budgeted amounts only)

Reserve	0	0	0	0	0	0
Total Reserves	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

# Special Assessment Bond Debt Fund (250)

# Debt Service Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Miscellaneous	44,013	29,148	47,900	47,900	30,320	49,500
Principal on Assessments	209,675	141,221	350,900	350,900	90,500	320,900
Prin. on Assmts. - Finance Fee	28,942	(40,523)	0	0	(11,296)	0
<b>Total Revenues</b>	<b>282,630</b>	<b>129,846</b>	<b>398,800</b>	<b>398,800</b>	<b>109,524</b>	<b>370,400</b>
<b>Expenditures</b>						
Debt Service	251,238	164,613	412,910	412,694	126,000	367,502
Interfund Transfers	1,230	0	10,000	10,000	10,000	363,535
<b>Total Expenditures</b>	<b>252,468</b>	<b>164,613</b>	<b>422,910</b>	<b>422,694</b>	<b>136,000</b>	<b>731,037</b>
Excess (deficiency) of revenues over expenditures	30,162	(34,767)	(24,110)	(23,894)	(26,476)	(360,637)
Beginning Working Capital (Fund Balance), July 1	448,436	478,598	419,504	443,831	443,831	417,355
Ending Working Capital (Fund Balance), June 30	478,598	443,831	395,394	419,937	417,355	56,718

### Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	448,436	478,598	419,504	443,831	443,831	417,355
Total Revenues	282,630	129,846	398,800	398,800	109,524	370,400
<b>Total Resources</b>	<b>731,066</b>	<b>608,444</b>	<b>818,304</b>	<b>842,631</b>	<b>553,355</b>	<b>787,755</b>
<b>Requirements</b>						
Total Expenditures	252,468	164,613	422,910	422,694	136,000	731,037
Ending Working Capital (Fund Balance)	478,598	443,831	395,394	419,937	417,355	56,718
<b>Total Requirements</b>	<b>731,066</b>	<b>608,444</b>	<b>818,304</b>	<b>842,631</b>	<b>553,355</b>	<b>787,755</b>

### Reserves (Budgeted amounts only)

Reserve	428,136	452,546	395,394	419,937	419,937	56,718
<b>Total Reserves</b>	<b>428,136</b>	<b>452,546</b>	<b>395,394</b>	<b>419,937</b>	<b>419,937</b>	<b>56,718</b>

# General Capital Projects Fund (310)

# Capital Projects Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Intergovernmental	501	0	0	0	0	0
Rental	22,863	20,172	15,000	15,000	500	15,000
Miscellaneous	24,685	18,555	9,150	2,229,150	2,237,550	15,000
Interfund Transfers	3,819,300	14,989,300	2,869,300	6,607,461	6,607,461	3,509,300
Draws on Line of Credit	1,075,000	1,050,000	0	0	1,500,000	0
Gen. Obligation Bonds Issued	0	0	0	9,561,325	8,100,000	0
<b>Total Revenues</b>	<b>4,942,349</b>	<b>16,078,027</b>	<b>2,893,450</b>	<b>18,412,936</b>	<b>18,445,511</b>	<b>3,539,300</b>
<b>Expenditures</b>						
Library, Rec. and Cultural Svcs.	0	1,000	20,000	20,000	20,000	20,000
Capital	5,809,015	5,476,280	30,881,235	33,545,367	33,545,367	2,979,905
Debt Service	5,138	12,741	50,000	50,000	50,000	50,000
Interfund Transfers	0	30,000	0	0	0	0
<b>Total Expenditures</b>	<b>5,814,153</b>	<b>5,520,021</b>	<b>30,951,235</b>	<b>33,615,367</b>	<b>33,615,367</b>	<b>3,049,905</b>
Excess (deficiency) of revenues over expenditures	(871,804)	10,558,006	(28,057,785)	(15,202,431)	(15,169,856)	489,395
Beginning Working Capital (Fund Balance), July 1	6,216,408	5,344,604	28,715,203	15,902,610	15,902,610	732,754
Ending Working Capital (Fund Balance), June 30	5,344,604	15,902,610	657,418	700,179	732,754	1,222,149

## Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	6,216,408	5,344,604	28,715,203	15,902,610	15,902,610	732,754
Total Revenues	4,942,349	16,078,027	2,893,450	18,412,936	18,445,511	3,539,300
<b>Total Resources</b>	<b>11,158,757</b>	<b>21,422,631</b>	<b>31,608,653</b>	<b>34,315,546</b>	<b>34,348,121</b>	<b>4,272,054</b>
<b>Requirements</b>						
Total Expenditures	5,814,153	5,520,021	30,951,235	33,615,367	33,615,367	3,049,905
Ending Working Capital (Fund Balance)	5,344,604	15,902,610	657,418	700,179	732,754	1,222,149
<b>Total Requirements</b>	<b>11,158,757</b>	<b>21,422,631</b>	<b>31,608,653</b>	<b>34,315,546</b>	<b>34,348,121</b>	<b>4,272,054</b>

## Reserves (Budgeted amounts only)

Reserve	27,560	27,560	26,560	26,560	26,560	566,560
Balance Available	590,119	643,812	630,858	673,619	673,619	655,589
<b>Total Reserves</b>	<b>617,679</b>	<b>671,372</b>	<b>657,418</b>	<b>700,179</b>	<b>700,179</b>	<b>1,222,149</b>

# Special Assessments Capital Projects Fund (350) Capital Projects Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Charges for Services	0	155,429	0	0	0	0
Miscellaneous	21,142	17,284	17,700	17,700	17,700	11,600
Principal on Assessments	40,881	35,594	11,500	11,500	15,300	11,900
<b>Total Revenues</b>	<b>62,023</b>	<b>208,307</b>	<b>29,200</b>	<b>29,200</b>	<b>33,000</b>	<b>23,500</b>
<b>Expenditures</b>						
Capital	0	0	67,064	67,064	0	0
Interfund Transfers	0	0	20,000	20,000	0	630,291
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>87,064</b>	<b>87,064</b>	<b>0</b>	<b>630,291</b>
Excess (deficiency) of revenues over expenditures	62,023	208,307	(57,864)	(57,864)	33,000	(606,791)
Beginning Working Capital (Fund Balance), July 1	1,291,660	1,353,683	1,442,347	1,561,990	1,561,990	1,594,990
Ending Working Capital (Fund Balance), June 30	1,353,683	1,561,990	1,384,483	1,504,126	1,594,990	988,199

## Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	1,291,660	1,353,683	1,442,347	1,561,990	1,561,990	1,594,990
Total Revenues	62,023	208,307	29,200	29,200	33,000	23,500
<b>Total Resources</b>	<b>1,353,683</b>	<b>1,561,990</b>	<b>1,471,547</b>	<b>1,591,190</b>	<b>1,594,990</b>	<b>1,618,490</b>
<b>Requirements</b>						
Total Expenditures	0	0	87,064	87,064	0	630,291
Ending Working Capital (Fund Balance)	1,353,683	1,561,990	1,384,483	1,504,126	1,594,990	988,199
<b>Total Requirements</b>	<b>1,353,683</b>	<b>1,561,990</b>	<b>1,471,547</b>	<b>1,591,190</b>	<b>1,594,990</b>	<b>1,618,490</b>

## Reserves (Budgeted amounts only)

Balance Available	1,581,668	1,305,619	1,384,483	1,504,126	1,504,126	988,199
<b>Total Reserves</b>	<b>1,581,668</b>	<b>1,305,619</b>	<b>1,384,483</b>	<b>1,504,126</b>	<b>1,504,126</b>	<b>988,199</b>

# Systems Development Capital Projects Fund (330) Capital Projects Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Intergovernmental	0	175,205	0	173,800	0	0
Rental	111,791	121,412	100,000	100,000	125,400	138,840
Charges for Services	4,495,031	7,970,220	2,963,400	2,963,400	4,664,191	3,903,500
Miscellaneous	120,689	146,662	93,200	93,200	161,725	73,172
<b>Total Revenues</b>	<b>4,727,511</b>	<b>8,413,499</b>	<b>3,156,600</b>	<b>3,330,400</b>	<b>4,951,316</b>	<b>4,115,512</b>
<b>Expenditures</b>						
Planning and Development	45,704	41,594	83,518	83,518	83,518	114,035
Public Works	211,679	228,012	300,431	335,821	353,103	373,340
Capital	1,052,740	3,380,246	5,888,756	6,755,184	7,261,913	3,367,000
Interfund Transfers	30,000	42,000	34,000	34,000	34,000	39,000
<b>Total Expenditures</b>	<b>1,340,123</b>	<b>3,691,852</b>	<b>6,306,705</b>	<b>7,208,523</b>	<b>7,732,534</b>	<b>3,893,375</b>
Excess (deficiency) of revenues over expenditures	3,387,388	4,721,647	(3,150,105)	(3,878,123)	(2,781,218)	222,137
Beginning Working Capital (Fund Balance), July 1	8,897,668	12,285,056	14,629,124	17,006,703	17,006,703	14,225,485
Ending Working Capital (Fund Balance), June 30	12,285,056	17,006,703	11,479,019	13,128,580	14,225,485	14,447,622

## Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	8,897,668	12,285,056	14,629,124	17,006,703	17,006,703	14,225,485
Total Revenues	4,727,511	8,413,499	3,156,600	3,330,400	4,951,316	4,115,512
<b>Total Resources</b>	<b>13,625,179</b>	<b>20,698,555</b>	<b>17,785,724</b>	<b>20,337,103</b>	<b>21,958,019</b>	<b>18,340,997</b>
<b>Requirements</b>						
Total Expenditures	1,340,123	3,691,852	6,306,705	7,208,523	7,732,534	3,893,375
Ending Working Capital (Fund Balance)	12,285,056	17,006,703	11,479,019	13,128,580	14,225,485	14,447,622
<b>Total Requirements</b>	<b>13,625,179</b>	<b>20,698,555</b>	<b>17,785,724</b>	<b>20,337,103</b>	<b>21,958,019</b>	<b>18,340,997</b>

## Reserves (Budgeted amounts only)

Balance Available	5,664,654	7,970,859	11,479,019	13,128,580	13,128,580	14,447,622
<b>Total Reserves</b>	<b>5,664,654</b>	<b>7,970,859</b>	<b>11,479,019</b>	<b>13,128,580</b>	<b>13,128,580</b>	<b>14,447,622</b>

# Transportation Capital Projects Fund (340)

# Capital Projects Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Taxes	2,908,491	2,868,768	2,940,000	2,940,000	2,975,000	2,880,000
Intergovernmental	2,701,301	466,059	0	2,577,550	2,638,389	1,433,645
Rental	40,347	35,597	30,000	30,000	1,000	0
Charges for Services	136,748	92,610	10,000	15,134	261,081	10,000
Miscellaneous	22,131	19,376	0	0	12,000	10,000
Draws on Line of Credit	8,420,000	9,530,000	8,010,000	8,342,733	8,309,221	8,300,000
Interfund Transfers	30,000	30,000	30,000	224,752	224,752	30,000
<b>Total Revenues</b>	<b>14,259,018</b>	<b>13,042,410</b>	<b>11,020,000</b>	<b>14,130,169</b>	<b>14,421,443</b>	<b>12,663,645</b>
<b>Expenditures</b>						
Capital	13,528,720	14,105,996	19,366,812	18,809,944	18,809,944	12,825,070
Debt Service	6,011	15,987	10,000	10,000	10,000	10,000
Interfund Transfers	1,132,000	0	0	0	0	0
<b>Total Expenditures</b>	<b>14,666,731</b>	<b>14,121,983</b>	<b>19,376,812</b>	<b>18,819,944</b>	<b>18,819,944</b>	<b>12,835,070</b>
Excess (deficiency) of revenues over expenditures	(407,713)	(1,079,573)	(8,356,812)	(4,689,775)	(4,398,501)	(171,425)
Beginning Working Capital (Fund Balance), July 1	6,431,342	6,023,629	8,453,824	4,944,056	4,944,056	545,555
Ending Working Capital (Fund Balance), June 30	6,023,629	4,944,056	97,012	254,281	545,555	374,130

## Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	6,431,342	6,023,629	8,453,824	4,944,056	4,944,056	545,555
Total Revenues	14,259,018	13,042,410	11,020,000	14,130,169	14,421,443	12,663,645
<b>Total Resources</b>	<b>20,690,360</b>	<b>19,066,039</b>	<b>19,473,824</b>	<b>19,074,225</b>	<b>19,365,499</b>	<b>13,209,200</b>
<b>Requirements</b>						
Total Expenditures	14,666,731	14,121,983	19,376,812	18,819,944	18,819,944	12,835,070
Ending Working Capital (Fund Balance)	6,023,629	4,944,056	97,012	254,281	545,555	374,130
<b>Total Requirements</b>	<b>20,690,360</b>	<b>19,066,039</b>	<b>19,473,824</b>	<b>19,074,225</b>	<b>19,365,499</b>	<b>13,209,200</b>

## Reserves (Budgeted amounts only)

Balance Available	1,788,936	186,516	97,012	254,281	254,281	374,130
<b>Total Reserves</b>	<b>1,788,936</b>	<b>186,516</b>	<b>97,012</b>	<b>254,281</b>	<b>254,281</b>	<b>374,130</b>

# Ambulance Transport Fund (592)

# Enterprise Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Intergovernmental	0	25,671	0	377,482	377,482	0
Charges for Services	6,391,697	6,557,226	6,541,915	6,541,915	6,886,371	7,279,494
Miscellaneous	119,200	107,676	102,399	102,399	74,270	75,758
<b>Total Revenues</b>	<b>6,510,897</b>	<b>6,690,573</b>	<b>6,644,314</b>	<b>7,021,796</b>	<b>7,338,123</b>	<b>7,355,252</b>
<b>Expenditures</b>						
Fire and Emerg. Med. Svcs.	6,140,945	6,423,563	6,737,054	7,114,536	7,114,536	6,772,184
Interfund Transfers	833,988	898,418	947,031	947,031	947,031	932,390
<b>Total Expenditures</b>	<b>6,974,933</b>	<b>7,321,981</b>	<b>7,684,085</b>	<b>8,061,567</b>	<b>8,061,567</b>	<b>7,704,574</b>
Excess (deficiency) of revenues over expenditures	(464,036)	(631,408)	(1,039,771)	(1,039,771)	(723,444)	(349,322)
Beginning Working Capital (Fund Balance), July 1	2,170,219	1,706,183	1,091,719	1,074,775	1,074,775	351,331
Ending Working Capital (Fund Balance), June 30	1,706,183	1,074,775	51,948	35,004	351,331	2,009

## Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	2,170,219	1,706,183	1,091,719	1,074,775	1,074,775	351,331
Total Revenues	6,510,897	6,690,573	6,644,314	7,021,796	7,338,123	7,355,252
<b>Total Resources</b>	<b>8,681,116</b>	<b>8,396,756</b>	<b>7,736,033</b>	<b>8,096,571</b>	<b>8,412,898</b>	<b>7,706,583</b>
<b>Requirements</b>						
Total Expenditures	6,974,933	7,321,981	7,684,085	8,061,567	8,061,567	7,704,574
Ending Working Capital (Fund Balance)	1,706,183	1,074,775	51,948	35,004	351,331	2,009
<b>Total Requirements</b>	<b>8,681,116</b>	<b>8,396,756</b>	<b>7,736,033</b>	<b>8,096,571</b>	<b>8,412,898</b>	<b>7,706,583</b>

## Reserves (Budgeted amounts only)

Balance Available	1,292,936	618,876	51,948	35,004	35,004	2,009
<b>Total Reserves</b>	<b>1,292,936</b>	<b>618,876</b>	<b>51,948</b>	<b>35,004</b>	<b>35,004</b>	<b>2,009</b>

# Municipal Airport Fund (510)

# Enterprise Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Intergovernmental	2,698,106	3,833,819	3,709,493	9,880,262	10,333,578	4,523,250
Rental	3,383,680	3,605,584	3,399,541	3,399,541	3,603,575	1,146,690
Charges for Services	5,016,758	5,421,497	5,580,380	5,580,380	5,840,280	8,147,256
Fines/Forfeitures	6,387	4,352	7,100	7,100	7,100	6,500
Miscellaneous	149,829	82,967	29,178	29,178	82,857	10,000
Principal on Notes/Loans	71,914	62,270	6,415	6,415	12,800	0
<b>Total Revenues</b>	<b>11,326,674</b>	<b>13,010,489</b>	<b>12,732,107</b>	<b>18,902,876</b>	<b>19,880,190</b>	<b>13,833,696</b>
<b>Expenditures</b>						
Fire and Emerg. Med. Svcs.	783,010	743,310	805,760	805,760	805,760	848,932
Police	460,433	530,455	530,004	530,004	530,004	551,207
Public Works	5,905,571	6,331,224	6,638,532	6,405,731	6,405,731	6,748,356
Capital	2,242,119	5,911,193	19,517,427	18,209,521	18,209,521	8,055,000
Interfund Transfers	468,000	512,000	508,000	508,000	508,000	520,000
<b>Total Expenditures</b>	<b>9,859,133</b>	<b>14,028,182</b>	<b>27,999,723</b>	<b>26,459,016</b>	<b>26,459,016</b>	<b>16,723,495</b>
Excess (deficiency) of revenues over expenditures	1,467,541	(1,017,693)	(15,267,616)	(7,556,140)	(6,578,826)	(2,889,799)
Beginning Working Capital (Fund Balance), July 1	16,778,074	18,245,615	24,509,544	17,227,922	17,227,922	10,649,096
Ending Working Capital (Fund Balance), June 30	18,245,615	17,227,922	9,241,928	9,671,782	10,649,096	7,759,297

## Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	16,778,074	18,245,615	24,509,544	17,227,922	17,227,922	10,649,096
Total Revenues	11,326,674	13,010,489	12,732,107	18,902,876	19,880,190	13,833,696
<b>Total Resources</b>	<b>28,104,748</b>	<b>31,256,104</b>	<b>37,241,651</b>	<b>36,130,798</b>	<b>37,108,112</b>	<b>24,482,792</b>
<b>Requirements</b>						
Total Expenditures	9,859,133	14,028,182	27,999,723	26,459,016	26,459,016	16,723,495
Ending Working Capital (Fund Balance)	18,245,615	17,227,922	9,241,928	9,671,782	10,649,096	7,759,297
<b>Total Requirements</b>	<b>28,104,748</b>	<b>31,256,104</b>	<b>37,241,651</b>	<b>36,130,798</b>	<b>37,108,112</b>	<b>24,482,792</b>

## Reserves (Budgeted amounts only)

Balance Available	0	4,112,585	5,272,222	5,702,076	5,702,076	5,149,296
Reserve	5,745,456	2,639,040	3,969,706	3,969,706	3,969,706	2,610,001
<b>Total Reserves</b>	<b>5,745,456</b>	<b>6,751,625</b>	<b>9,241,928</b>	<b>9,671,782</b>	<b>9,671,782</b>	<b>7,759,297</b>

# Parking Services Fund (520)

# Enterprise Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Intergovernmental	0	459	0	0	0	0
Rental	481,493	553,598	482,000	482,000	553,400	513,400
Charges for Services	3,678,964	3,897,205	3,721,680	3,756,680	4,332,638	4,222,780
Fines/Forfeitures	681,996	1,041,078	967,500	967,500	971,600	1,340,600
Miscellaneous	239,710	14,995	624,611	624,611	9,168	8,000
<b>Total Revenues</b>	<b>5,082,163</b>	<b>5,507,335</b>	<b>5,795,791</b>	<b>5,830,791</b>	<b>5,866,806</b>	<b>6,084,780</b>
<b>Expenditures</b>						
Central Services	290,710	266,069	320,011	320,011	291,475	428,331
Planning and Development	3,083,452	3,343,006	3,435,768	3,470,768	3,341,895	4,187,280
Public Works	39,019	54,049	49,912	49,912	49,912	50,237
Capital	21,907	28,557	108,000	34,801	34,801	50,000
Interfund Transfers	1,775,253	1,984,575	1,940,100	1,940,100	1,940,100	1,502,755
<b>Total Expenditures</b>	<b>5,210,341</b>	<b>5,676,256</b>	<b>5,853,791</b>	<b>5,815,592</b>	<b>5,658,183</b>	<b>6,218,603</b>
Excess (deficiency) of revenues over expenditures	(128,178)	(168,921)	(58,000)	15,199	208,623	(133,823)
Beginning Working Capital (Fund Balance), July 1	310,063	181,885	58,000	12,964	12,964	221,587
Ending Working Capital (Fund Balance), June 30	181,885	12,964	0	28,163	221,587	87,764

## Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	310,063	181,885	58,000	12,964	12,964	221,587
Total Revenues	5,082,163	5,507,335	5,795,791	5,830,791	5,866,806	6,084,780
<b>Total Resources</b>	<b>5,392,226</b>	<b>5,689,220</b>	<b>5,853,791</b>	<b>5,843,755</b>	<b>5,879,770</b>	<b>6,306,367</b>
<b>Requirements</b>						
Total Expenditures	5,210,341	5,676,256	5,853,791	5,815,592	5,658,183	6,218,603
Ending Working Capital (Fund Balance)	181,885	12,964	0	28,163	221,587	87,764
<b>Total Requirements</b>	<b>5,392,226</b>	<b>5,689,220</b>	<b>5,853,791</b>	<b>5,843,755</b>	<b>5,879,770</b>	<b>6,306,367</b>

## Reserves (Budgeted amounts only)

Balance Available	259,994	224,209	0	28,163	28,163	87,764
<b>Total Reserves</b>	<b>259,994</b>	<b>224,209</b>	<b>0</b>	<b>28,163</b>	<b>28,163</b>	<b>87,764</b>

# Stormwater Utility Fund (539)

# Enterprise Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Licenses/Permits	91,192	133,521	108,500	108,500	110,500	108,500
Intergovernmental	472,463	764,185	0	1,181,482	1,377,499	35,000
Rental	33,365	29,567	30,000	30,000	4,000	4,000
Charges for Services	14,763,734	14,893,739	15,495,348	15,495,348	15,555,238	16,607,135
Fines/Forfeitures	640	0	0	0	3,360	0
Miscellaneous	49,253	41,693	22,600	22,600	51,312	28,000
Interfund Transfers	5,000	0	0	0	0	0
<b>Total Revenues</b>	<b>15,415,647</b>	<b>15,862,705</b>	<b>15,656,448</b>	<b>16,837,930</b>	<b>17,101,909</b>	<b>16,782,635</b>
<b>Expenditures</b>						
Public Works	11,595,455	12,031,883	14,595,592	14,227,457	12,427,457	14,497,433
Interfund Transfers	975,000	934,000	870,000	1,005,000	1,005,000	1,086,000
Capital	3,363,513	2,678,342	7,316,815	7,756,368	7,615,383	2,815,000
Special Payments	200	300	15,000	15,000	15,000	15,000
<b>Total Expenditures</b>	<b>15,934,168</b>	<b>15,644,525</b>	<b>22,797,407</b>	<b>23,003,825</b>	<b>21,062,840</b>	<b>18,413,433</b>
Excess (deficiency) of revenues over expenditures	(518,521)	218,180	(7,140,959)	(6,165,895)	(3,960,931)	(1,630,798)
Beginning Working Capital (Fund Balance), July 1	7,606,618	7,088,097	9,106,039	7,306,277	7,306,277	3,345,346
Ending Working Capital (Fund Balance), June 30	7,088,097	7,306,277	1,965,080	1,140,382	3,345,346	1,714,548

### Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	7,606,618	7,088,097	9,106,039	7,306,277	7,306,277	3,345,346
Total Revenues	15,415,647	15,862,705	15,656,448	16,837,930	17,101,909	16,782,635
<b>Total Resources</b>	<b>23,022,265</b>	<b>22,950,802</b>	<b>24,762,487</b>	<b>24,144,207</b>	<b>24,408,186</b>	<b>20,127,981</b>
<b>Requirements</b>						
Total Expenditures	15,934,168	15,644,525	22,797,407	23,003,825	21,062,840	18,413,433
Ending Working Capital (Fund Balance)	7,088,097	7,306,277	1,965,080	1,140,382	3,345,346	1,714,548
<b>Total Requirements</b>	<b>23,022,265</b>	<b>22,950,802</b>	<b>24,762,487</b>	<b>24,144,207</b>	<b>24,408,186</b>	<b>20,127,981</b>

### Reserves (Budgeted amounts only)

Balance Available	1,492,216	1,396,732	1,965,080	1,140,382	1,140,382	1,714,548
<b>Total Reserves</b>	<b>1,492,216</b>	<b>1,396,732</b>	<b>1,965,080</b>	<b>1,140,382</b>	<b>1,140,382</b>	<b>1,714,548</b>

# Wastewater Utility Fund (530)

# Enterprise Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Intergovernmental	0	8,147	0	0	0	0
Rental	22,816	20,314	0	0	5,549	0
Charges for Services	43,749,917	45,068,991	49,973,886	51,104,723	47,644,266	54,063,221
Fines/Forfeitures	3,956	6,225	5,000	5,000	2,000	5,000
Miscellaneous	49,925	44,037	24,000	24,000	44,826	30,000
<b>Total Revenues</b>	<b>43,826,614</b>	<b>45,147,714</b>	<b>50,002,886</b>	<b>51,133,723</b>	<b>47,696,641</b>	<b>54,098,221</b>
<b>Expenditures</b>						
Public Works	18,556,426	17,876,245	23,250,306	22,628,367	20,289,039	24,942,655
Capital	2,433,252	2,032,692	4,526,088	4,309,197	4,309,197	2,140,000
Interfund Transfers	1,492,000	1,408,000	1,357,000	1,492,000	1,492,000	1,520,000
Special Payments	21,815,133	23,531,509	25,490,500	25,490,500	24,129,000	26,644,900
<b>Total Expenditures</b>	<b>44,296,811</b>	<b>44,848,446</b>	<b>54,623,894</b>	<b>53,920,064</b>	<b>50,219,236</b>	<b>55,247,555</b>
Excess (deficiency) of revenues over expenditures	(470,197)	299,268	(4,621,008)	(2,786,341)	(2,522,595)	(1,149,334)
Beginning Working Capital (Fund Balance), July 1	4,596,629	4,126,432	5,614,103	4,425,700	4,425,700	1,903,105
Ending Working Capital (Fund Balance), June 30	4,126,432	4,425,700	993,095	1,639,359	1,903,105	753,771

### Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	4,596,629	4,126,432	5,614,103	4,425,700	4,425,700	1,903,105
Total Revenues	43,826,614	45,147,714	50,002,886	51,133,723	47,696,641	54,098,221
<b>Total Resources</b>	<b>48,423,243</b>	<b>49,274,146</b>	<b>55,616,989</b>	<b>55,559,423</b>	<b>52,122,341</b>	<b>56,001,326</b>
<b>Requirements</b>						
Total Expenditures	44,296,811	44,848,446	54,623,894	53,920,064	50,219,236	55,247,555
Ending Working Capital (Fund Balance)	4,126,432	4,425,700	993,095	1,639,359	1,903,105	753,771
<b>Total Requirements</b>	<b>48,423,243</b>	<b>49,274,146</b>	<b>55,616,989</b>	<b>55,559,423</b>	<b>52,122,341</b>	<b>56,001,326</b>

### Reserves (Budgeted amounts only)

Balance Available	1,206,354	1,115,832	993,095	1,639,359	1,639,359	753,771
<b>Total Reserves</b>	<b>1,206,354</b>	<b>1,115,832</b>	<b>993,095</b>	<b>1,639,359</b>	<b>1,639,359</b>	<b>753,771</b>

# Facilities Services Fund (615)

# Internal Service Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Intergovernmental	0	4,793	0	0	0	0
Rental	616,478	563,314	615,100	615,100	527,802	510,205
Charges for Services	8,189,797	8,253,323	8,502,034	8,502,034	8,466,832	9,442,898
Miscellaneous	67,546	144,341	6,000	6,000	21,470	6,000
Interfund Transfers	1,000,000	1,500,000	0	0	0	0
Principal on Notes/Loans	300,000	0	0	0	0	0
<b>Total Revenues</b>	<b>10,173,821</b>	<b>10,465,771</b>	<b>9,123,134</b>	<b>9,123,134</b>	<b>9,016,104</b>	<b>9,959,103</b>
<b>Expenditures</b>						
Central Services	8,066,122	8,479,222	8,646,238	8,642,834	8,404,652	9,201,325
Planning and Development	240,010	239,824	285,781	285,781	285,781	343,206
Debt Service	202,160	204,255	206,000	206,000	206,000	211,700
Capital	289,696	51,620	525,610	524,448	524,448	0
Interfund Transfers	1,077,000	10,187,000	432,000	524,598	524,598	433,000
<b>Total Expenditures</b>	<b>9,874,988</b>	<b>19,161,921</b>	<b>10,095,629</b>	<b>10,183,661</b>	<b>9,945,479</b>	<b>10,189,231</b>
Excess (deficiency) of revenues over expenditures	298,833	(8,696,150)	(972,495)	(1,060,527)	(929,375)	(230,128)
Beginning Working Capital (Fund Balance), July 1	12,192,457	12,491,290	13,445,395	3,795,140	3,795,140	2,867,765
Ending Working Capital (Fund Balance), June 30	12,491,290	3,795,140	12,472,900	2,734,613	2,865,765	2,637,637

## Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	12,192,457	12,491,290	13,445,395	3,795,140	3,795,140	2,867,765
Total Revenues	10,173,821	10,465,771	9,123,134	9,123,134	9,016,104	9,959,103
<b>Total Resources</b>	<b>22,366,278</b>	<b>22,957,061</b>	<b>22,568,529</b>	<b>12,918,274</b>	<b>12,811,244</b>	<b>12,826,868</b>
<b>Requirements</b>						
Total Expenditures	9,874,988	19,161,921	10,095,629	10,183,661	9,945,479	10,189,231
Ending Working Capital (Fund Balance)	12,491,290	3,795,140	12,472,900	2,734,613	2,865,765	2,637,637
<b>Total Requirements</b>	<b>22,366,278</b>	<b>22,957,061</b>	<b>22,568,529</b>	<b>12,918,274</b>	<b>12,811,244</b>	<b>12,826,868</b>

## Reserves (Budgeted amounts only)

Balance Available	2,856,622	2,631,935	2,104,293	2,192,613	2,192,613	2,095,637
Reserve	8,484,923	542,000	10,368,607	542,000	542,000	542,000
<b>Total Reserves</b>	<b>11,341,545</b>	<b>3,173,935</b>	<b>12,472,900</b>	<b>2,734,613</b>	<b>2,734,613</b>	<b>2,637,637</b>

# Fleet Services Fund (600)

# Internal Service Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Intergovernmental	0	139	0	0	0	0
Rental	24,208	21,358	25,000	25,000	300	25,000
Charges for Services	8,685,203	8,715,690	9,357,201	9,357,201	9,569,676	9,552,702
Miscellaneous	346,838	461,940	346,500	346,500	320,000	322,000
Interfund Transfers	1,313,000	1,515,000	1,362,000	1,362,000	1,362,000	1,380,000
<b>Total Revenues</b>	<b>10,369,249</b>	<b>10,714,127</b>	<b>11,090,701</b>	<b>11,090,701</b>	<b>11,251,976</b>	<b>11,279,702</b>
<b>Expenditures</b>						
Public Works	10,338,366	10,488,336	14,453,823	15,071,296	14,036,660	11,521,535
Interfund Transfers	362,000	364,000	343,000	343,000	343,000	356,000
<b>Total Expenditures</b>	<b>10,700,366</b>	<b>10,852,336</b>	<b>14,796,823</b>	<b>15,414,296</b>	<b>14,379,660</b>	<b>11,877,535</b>
Excess (deficiency) of revenues over expenditures	(331,117)	(138,209)	(3,706,122)	(4,323,595)	(3,127,684)	(597,833)
Beginning Working Capital (Fund Balance), July 1	16,406,193	16,075,076	20,131,394	15,936,867	15,936,867	12,809,183
Ending Working Capital (Fund Balance), June 30	16,075,076	15,936,867	16,425,272	11,613,272	12,809,183	12,211,350

## Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	16,406,193	16,075,076	20,131,394	15,936,867	15,936,867	12,809,183
Total Revenues	10,369,249	10,714,127	11,090,701	11,090,701	11,251,976	11,279,702
<b>Total Resources</b>	<b>26,775,442</b>	<b>26,789,203</b>	<b>31,222,095</b>	<b>27,027,568</b>	<b>27,188,843</b>	<b>24,088,885</b>
<b>Requirements</b>						
Total Expenditures	10,700,366	10,852,336	14,796,823	15,414,296	14,379,660	11,877,535
Ending Working Capital (Fund Balance)	16,075,076	15,936,867	16,425,272	11,613,272	12,809,183	12,211,350
<b>Total Requirements</b>	<b>26,775,442</b>	<b>26,789,203</b>	<b>31,222,095</b>	<b>27,027,568</b>	<b>27,188,843</b>	<b>24,088,885</b>

## Reserves (Budgeted amounts only)

Reserve	11,446,309	11,844,781	16,332,215	11,402,272	11,402,272	11,755,102
Balance Available	37,917	147,809	93,057	211,000	211,000	456,248
<b>Total Reserves</b>	<b>11,484,226</b>	<b>11,992,590</b>	<b>16,425,272</b>	<b>11,613,272</b>	<b>11,613,272</b>	<b>12,211,350</b>

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

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Charges for Services	6,201,455	7,506,316	7,408,285	7,608,285	6,893,217	7,374,248
Miscellaneous	111,988	96,306	20,300	20,300	28,792	29,600
Interfund Transfers	932,000	0	0	0	0	1,963,826
<b>Total Revenues</b>	<b>7,245,443</b>	<b>7,602,622</b>	<b>7,428,585</b>	<b>7,628,585</b>	<b>6,922,009</b>	<b>9,367,674</b>
<b>Expenditures</b>						
Central Services	6,104,242	7,228,931	7,235,662	7,208,186	7,100,706	13,115,172
Interfund Transfers	217,000	247,000	259,000	259,000	259,000	299,000
<b>Total Expenditures</b>	<b>6,321,242</b>	<b>7,475,931</b>	<b>7,494,662</b>	<b>7,467,186</b>	<b>7,359,706</b>	<b>13,414,172</b>
Excess (deficiency) of revenues over expenditures	924,201	126,691	(66,077)	161,399	(437,697)	(4,046,498)
Beginning Working Capital (Fund Balance), July 1	4,819,389	5,743,590	4,054,782	5,870,281	5,870,281	5,432,584
Ending Working Capital (Fund Balance), June 30	5,743,590	5,870,281	3,988,705	6,031,680	5,432,584	1,386,086

## Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	4,819,389	5,743,590	4,054,782	5,870,281	5,870,281	5,432,584
Total Revenues	7,245,443	7,602,622	7,428,585	7,628,585	6,922,009	9,367,674
<b>Total Resources</b>	<b>12,064,832</b>	<b>13,346,212</b>	<b>11,483,367</b>	<b>13,498,866</b>	<b>12,792,290</b>	<b>14,800,258</b>
<b>Requirements</b>						
Total Expenditures	6,321,242	7,475,931	7,494,662	7,467,186	7,359,706	13,414,172
Ending Working Capital (Fund Balance)	5,743,590	5,870,281	3,988,705	6,031,680	5,432,584	1,386,086
<b>Total Requirements</b>	<b>12,064,832</b>	<b>13,346,212</b>	<b>11,483,367</b>	<b>13,498,866</b>	<b>12,792,290</b>	<b>14,800,258</b>

## Reserves (Budgeted amounts only)

Reserve	2,687,168	2,744,199	2,945,985	3,823,962	3,823,962	755,599
Balance Available	1,596,580	734,281	1,042,720	2,207,718	2,207,718	630,487
<b>Total Reserves</b>	<b>4,283,748</b>	<b>3,478,480</b>	<b>3,988,705</b>	<b>6,031,680</b>	<b>6,031,680</b>	<b>1,386,086</b>

# Professional Services Fund (630)

# Internal Service Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Licenses/Permits	0	0	500	500	500	500
Charges for Services	5,629,386	5,507,416	5,690,993	5,690,993	5,874,814	5,996,066
Miscellaneous	22,679	33,599	1,000	1,000	22,300	800
<b>Total Revenues</b>	<b>5,652,065</b>	<b>5,541,015</b>	<b>5,692,493</b>	<b>5,692,493</b>	<b>5,897,614</b>	<b>5,997,366</b>
<b>Expenditures</b>						
Public Works	4,569,147	5,140,157	5,642,360	5,842,360	5,833,360	5,952,751
Interfund Transfers	471,000	488,000	436,000	571,000	571,000	665,000
<b>Total Expenditures</b>	<b>5,040,147</b>	<b>5,628,157</b>	<b>6,078,360</b>	<b>6,413,360</b>	<b>6,404,360</b>	<b>6,617,751</b>
Excess (deficiency) of revenues over expenditures	611,918	(87,142)	(385,867)	(720,867)	(506,746)	(620,385)
Beginning Working Capital (Fund Balance), July 1	4,032,044	4,643,962	4,852,177	4,556,820	4,556,820	4,050,074
Ending Working Capital (Fund Balance), June 30	4,643,962	4,556,820	4,466,310	3,835,953	4,050,074	3,429,689

## Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	4,032,044	4,643,962	4,852,177	4,556,820	4,556,820	4,050,074
Total Revenues	5,652,065	5,541,015	5,692,493	5,692,493	5,897,614	5,997,366
<b>Total Resources</b>	<b>9,684,109</b>	<b>10,184,977</b>	<b>10,544,670</b>	<b>10,249,313</b>	<b>10,454,434</b>	<b>10,047,440</b>
<b>Requirements</b>						
Total Expenditures	5,040,147	5,628,157	6,078,360	6,413,360	6,404,360	6,617,751
Ending Working Capital (Fund Balance)	4,643,962	4,556,820	4,466,310	3,835,953	4,050,074	3,429,689
<b>Total Requirements</b>	<b>9,684,109</b>	<b>10,184,977</b>	<b>10,544,670</b>	<b>10,249,313</b>	<b>10,454,434</b>	<b>10,047,440</b>

## Reserves (Budgeted amounts only)

Reserve	270,000	2,580,085	2,503,270	2,168,270	2,168,270	2,225,204
Balance Available	3,118,487	1,396,821	1,963,040	1,667,683	1,667,683	1,204,485
<b>Total Reserves</b>	<b>3,388,487</b>	<b>3,976,906</b>	<b>4,466,310</b>	<b>3,835,953</b>	<b>3,835,953</b>	<b>3,429,689</b>

# Risk and Benefits Fund (620)

# Internal Service Funds

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Intergovernmental	289,509	248,937	249,686	249,686	366,452	229,275
Charges for Services	33,472,818	35,299,657	37,784,987	37,784,987	37,466,047	39,754,385
Miscellaneous	2,068,218	1,349,819	472,146	472,146	266,682	111,397
<b>Total Revenues</b>	<b>35,830,545</b>	<b>36,898,413</b>	<b>38,506,819</b>	<b>38,506,819</b>	<b>38,099,181</b>	<b>40,095,057</b>
<b>Expenditures</b>						
Central Services	30,842,626	28,846,891	33,973,206	33,973,206	32,536,860	35,284,068
Debt Service	5,244,373	5,509,373	5,784,500	5,784,500	5,784,500	6,069,400
Interfund Transfers	162,000	180,000	152,000	152,000	152,000	129,000
<b>Total Expenditures</b>	<b>36,248,999</b>	<b>34,536,264</b>	<b>39,909,706</b>	<b>39,909,706</b>	<b>38,473,360</b>	<b>41,482,468</b>
Excess (deficiency) of revenues over expenditures	(418,454)	2,362,149	(1,402,887)	(1,402,887)	(374,179)	(1,387,411)
Beginning Working Capital (Fund Balance), July 1	9,022,932	8,604,478	7,518,462	10,966,627	10,966,627	10,592,448
Ending Working Capital (Fund Balance), June 30	8,604,478	10,966,627	6,115,575	9,563,740	10,592,448	9,205,037

## Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	9,022,932	8,604,478	7,518,462	10,966,627	10,966,627	10,592,448
Total Revenues	35,830,545	36,898,413	38,506,819	38,506,819	38,099,181	40,095,057
<b>Total Resources</b>	<b>44,853,477</b>	<b>45,502,891</b>	<b>46,025,281</b>	<b>49,473,446</b>	<b>49,065,808</b>	<b>50,687,505</b>
<b>Requirements</b>						
Total Expenditures	36,248,999	34,536,264	39,909,706	39,909,706	38,473,360	41,482,468
Ending Working Capital (Fund Balance)	8,604,478	10,966,627	6,115,575	9,563,740	10,592,448	9,205,037
<b>Total Requirements</b>	<b>44,853,477</b>	<b>45,502,891</b>	<b>46,025,281</b>	<b>49,473,446</b>	<b>49,065,808</b>	<b>50,687,505</b>

## Reserves (Budgeted amounts only)

Reserve	7,173,213	6,637,177	5,273,394	6,799,591	6,799,591	6,703,895
Balance Available	401,635	1,094,398	842,181	2,764,149	2,764,149	2,501,142
<b>Total Reserves</b>	<b>7,574,848</b>	<b>7,731,575</b>	<b>6,115,575</b>	<b>9,563,740</b>	<b>9,563,740</b>	<b>9,205,037</b>

Debt service appropriations provide for the payment of principal and interest on bonds, notes, and lines of credit, as well as some debt issuance costs.

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; these bonds do not require voter approval.

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 (HUD) 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 full faith and credit debt is rated "Aa2". The limited tax debt (pension obligation bonds) is part of a pooled issuance and was downgraded by Moody's to an "A3" rating in conjunction with a rating methodology change related to pool financings in January 2014. The City has held a double-A rating on its debt since 1957.

Outstanding Indebtedness – The City's indebtedness as of July 1, 2014, 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	\$2,720,000
Refunding, Series 2006 *	4.000% to 4.125%	24,990,000	3/1/2019	9,815,000
Street Bonds, Series 2012 Line of Credit	variable	8,000,000	6/1/2017	2,700,000
Refunding, Series 2011 **	2.000% to 3.000%	10,975,000	6/1/2022	8,010,000
				<u>23,245,000</u>
Self-Supporting General Fund Secured Debt:				
Improvement, Series 2006	5.100%	1,036,427	6/1/2016	76,745
Improvement, Series 2011	7.050%	580,000	12/1/2026	305,604
Atrium Full Faith and Credit, Series 1998	4.750% to 6.200%	2,400,000	6/1/2018	735,000
Pension Obligation, Series 2002	6.850% to 7.410%	68,015,710	6/1/2028	53,878,466
				<u>54,995,815</u>
Notes Payable:				
HUD 108	variable	7,895,000	8/1/2030	<u>7,639,000</u>
Total Outstanding Debt as of July 1, 2014				<u><u>\$85,879,815</u></u>

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

## 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, 2014

	General Obligation Debt	Assessment Debt *
Real Market Value	\$20,739,271,458	\$20,739,271,458
Debt Capacity - 3% of Real Market Value	622,178,144	622,178,144
Outstanding Debt	(23,245,000)	(382,349)
Debt reserve	76,235	442,399
Net Debt Subject to 3% Limitation	<u>(23,168,765)</u>	<u>60,050</u>
Marginal Capacity	<u>\$599,009,379</u>	<u>\$622,238,194</u>
Statutory Debt Capacity Percent	96%	100%

\* Totals may not tie due to rounding.

## Overlapping Debt

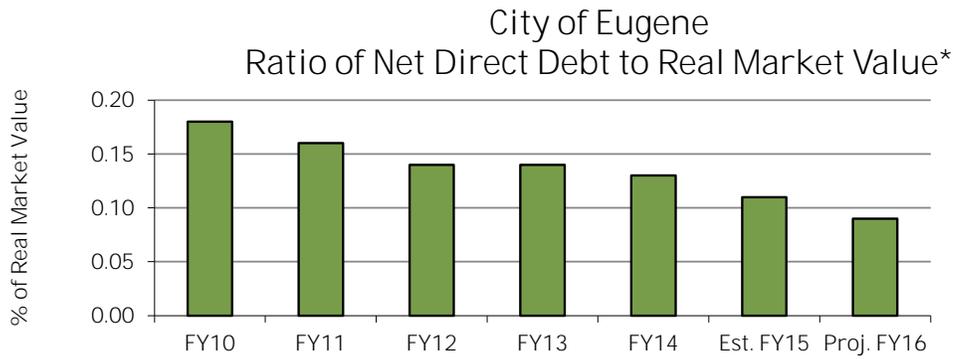
The following schedule indicates the amount of the outstanding debt for jurisdictions that overlap with the City:

City of Eugene  
Overlapping Debt as of July 1, 2014

Overlapping District	Total Debt	Percent Overlapping	Overlapping Debt
Lane Community College	\$121,170,456	45.33%	\$54,926,083
Lane County	97,317,273	46.06%	44,827,158
Lane Education Service District	7,285,000	46.12%	3,359,806
School District 4J (Eugene)	197,610,402	77.90%	153,941,467
School District 19 (Springfield)	100,710,372	0.00%	403
School District 52 (Bethel)	58,681,166	77.95%	45,742,732
River Road Park and Recreation District	225,000	0.03%	66
Total Net Direct Overlapping Debt			<u>\$302,797,715</u>

Debt to Real Market Value

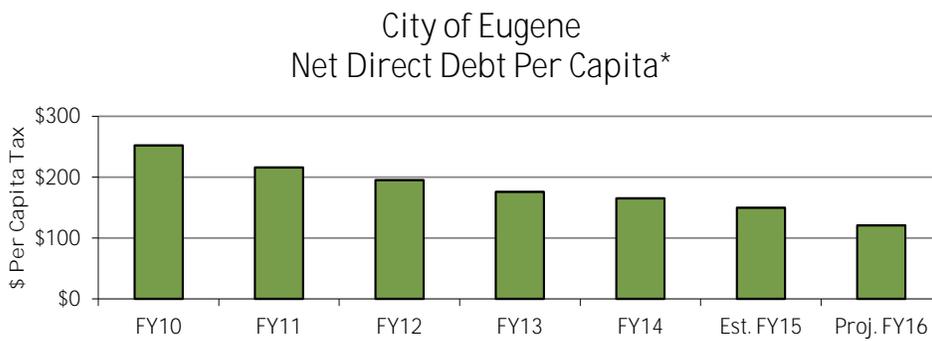
The ratio of debt to real market value is projected to be 0.09% by the end of FY16. The City has an adopted policy limiting net direct debt to no more than 1.0% of real market value.



\* Excludes self-supporting debt and pension bonds.

Debt Per Capita

The net direct debt per capita ratio is projected to be \$121 by June 2016.



\* 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.

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 12/31/2014 Budget	FY16 Proposed
Debt Payments					
General	\$231,663	\$223,600	\$0	\$0	\$0
Community Development	173,370	163,626	368,000	368,000	368,000
G.O. Debt Service	13,606,235	14,046,093	13,699,263	13,731,833	14,318,963
Special Assessment Bond	251,238	164,613	412,910	412,694	367,502
Facilities Services	202,160	204,255	206,000	206,000	211,700
Risk and Benefits	5,244,373	5,509,373	5,784,500	5,784,500	6,069,400
<b>Total</b>	<b>\$19,709,039</b>	<b>\$20,311,559</b>	<b>\$20,470,673</b>	<b>\$20,503,027</b>	<b>\$21,335,565</b>

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 12/31/2014 Budget	FY16 Proposed
Debt Issuance Costs					
G.O. Debt Service	\$0	\$0	\$0	\$0	\$0
Special Assessment Bond	0	0	0	0	0
General Capital Projects	5,138	12,741	50,000	50,000	50,000
Transportation Capital Projects	6,011	15,987	10,000	10,000	10,000
<b>Total</b>	<b>\$11,149</b>	<b>\$28,728</b>	<b>\$60,000</b>	<b>\$60,000</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, 2015, the City had issued \$18,770,000 of debt under this authorization, leaving \$8,720,000 authorized but unissued.

In November 2012, voters approved \$43,000,000 of General Obligation bonds to fix streets. As of March 31, 2015, the City has issued \$8,900,000 of debt under this authorization, leaving \$34,100,000 remaining unissued.

For both bonds referenced above, 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 the property tax levies authorized by voters.

## Projected Debt Activity

The chart below sets out principal and interest payments on outstanding debt as well as projected new issuance during FY16.

FUND/BOND OR LOAN ISSUE	Outstanding Principal Balance 7/1/2015	New Issuance	Principal Payments	Interest	Outstanding Principal Balance 6/30/2016
COMMUNITY DEVELOPMENT FUND					
HUD 108 Loan	\$6,078,000	\$0	\$248,000	\$120,000	\$5,830,000
GENERAL OBLIGATION DEBT SERVICE FUND					
G.O. Parks & Open Spaces, Series 2004	2,390,000	0	330,000	114,675	2,060,000
G.O. Parks, Athletic Fields and Open Space LOC *	0	700,000	700,000	160,000	0
G.O. Refunding, Series 2006	7,145,000	0	2,785,000	291,013	4,360,000
G.O. Street Bonds LOC *	0	8,290,000	8,290,000	170,000	0
G.O. Refunding, Series 2011	6,745,000	0	1,295,000	183,275	5,450,000
<b>TOTAL G.O. DEBT SERVICE FUND</b>	<b>16,280,000</b>	<b>8,990,000</b>	<b>13,400,000</b>	<b>918,963</b>	<b>11,870,000</b>
ASSESSMENT BOND FUND					
Limited Tax, Series 2006 **	60,502	0	60,502	7,000	0
Limited Tax, Series 2011 **	260,000	0	260,000	40,000	0
<b>TOTAL ASSESSMENT BOND FUND</b>	<b>320,502</b>	<b>0</b>	<b>320,502</b>	<b>47,000</b>	<b>0</b>
FACILITIES SERVICES FUND					
Atrium Full Faith and Credit, Series 1998 A and B	570,000	0	180,000	31,700	390,000
RISK AND BENEFITS FUND					
Pension Obligation Bonds, Series 2002	52,899,605	0	1,003,922	5,065,500	51,895,683
<b>TOTAL ALL FUNDS</b>	<b>\$76,148,107</b>	<b>\$8,990,000</b>	<b>\$15,152,424</b>	<b>\$6,183,163</b>	<b>\$69,985,683</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.

Property Taxes Levied

Property taxes represent the single largest revenue source in the City’s budget at just over \$100 million annually. 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 FY14	Estimated Current Tax Receipts FY15	Current Levy Classification	Gross Levy FY16	Less Discount, Delinquency, and Compression	Budgeted Current Tax Receipts FY16
OPERATING LEVY					
\$82,671,247	\$86,400,000	Property Taxes - Perm. Operating Levy*	\$94,950,159	\$5,412,159	\$89,538,000
DEBT SERVICE LEVY					
13,329,514	13,620,000	General Obligation Bonds	15,098,790	860,631	14,238,159
96,000,761	100,020,000	<b>GRAND TOTAL PROPERTY TAX</b>	<b>110,048,949</b>	<b>6,272,790</b>	<b>103,776,159</b>

Source: City of Eugene Finance Division

\* A permanent tax rate of \$7.0058 per \$1,000 of assessed taxable value is the City's base operating levy. The applied rate may be less due to urban renewal adjustments. FY16 amounts are estimates.

Property Tax Collections

The City does not receive 100% of taxes levied for two primary reasons. First, taxpayers can take advantage of an early payment discount of up to 3%. Second, not everyone pays their taxes on time and thus taxes become delinquent. However, even throughout the most recent recession, 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
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%	2,652,663	95,972,027	97.0%
FY14	101,659,370	96,000,761	94.4%	2,714,108	98,714,869	97.1%
FY15 Estimate	105,675,104	100,020,000	94.6%	2,660,000	102,680,000	97.2%
FY16 Proposed	110,048,949	103,776,159	94.3%	2,330,000	106,106,159	96.4%

Source: Lane County Assessment & Taxation for historic information; City of Eugene Finance Division for budget year estimates.

\* Collection percentage of total amount levied by the Lane County Tax Assessor. The collection rate takes into account early payment discounts up to 3%, which reduce the amount of City tax receipts expected.

## 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 Tax Levy Imposed <sup>3</sup>	Assessed Valuation <sup>4</sup>	
	Operating <sup>2</sup>	Library	Youth and School	Debt Service			
FY07	\$6.90	\$0.48	\$0.86	\$0.36	\$8.60	\$86,591,620	\$10,105,025,458
FY08 <sup>5</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>6</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>7</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 <sup>6</sup>	6.90			1.09	7.99	105,675,104	13,029,838,380
FY16 Proposed	6.90			1.10	8.00	110,048,949	13,553,000,000

Source: Lane County Assessment & Taxation for historic information; City of Eugene Finance Division for budget year estimates.

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

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

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

(4) Net of urban renewal incremental value.

(5) 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.

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

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

This page intentionally left blank

## 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 currently manages two urban renewal districts: the Downtown District and the Riverfront District.



*Library and 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 one 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. **The ERP's first three reviews of Downtown District tax increment expenditures were completed in March 2012, March 2013, and June 2014. The fourth review was completed in April 2015. The ERP's reports can be found on the City's website at <http://www.eugene-or.gov/downtownplanning>.**

## Agency Management

**The City's Planning and Development Department manages Agency activities. Staff and most material and service costs that 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 last 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 and support redevelopment; improve safety; improve parking; and enhance amenities and attractions.

After considering options for providing public financial support to boost the local economy and revitalize downtown, 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 75,000 square foot, \$20 million student housing facility. The student housing facility is five floors to accommodate 256 students. Both buildings are LEED certified. Students moved in during September 2012 and 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 downtown public safety). 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.

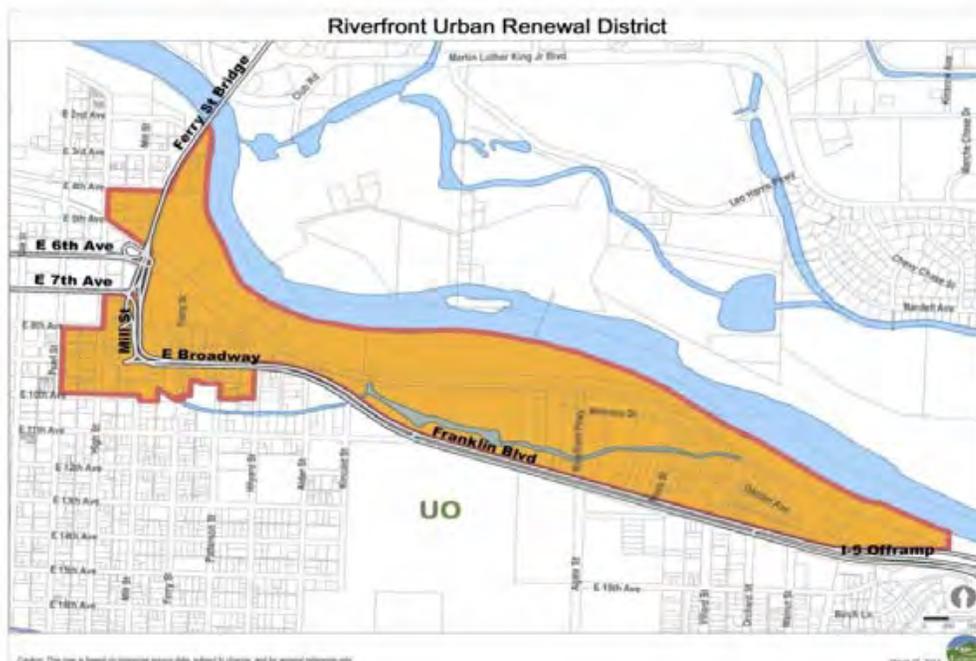
Riverfront District

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 below.

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 existing 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 for the EWEB Riverfront Master Plan implementation;
- 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; and
- 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 (DRLP) 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 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; and
  - 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; and
  - 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 three funds: the Riverfront General Fund, the Riverfront Capital Projects Fund, and the Riverfront Program Revenue Fund. The Riverfront Program Revenue Fund is newly created in FY16.

- *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; and
  - 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 Riverfront Program Revenue Fund (Fund 824)*: This fund will contain program revenue from the Riverfront District. Program revenues are funds that have been derived from non-property tax sources and can be used for different purposes than tax increment dollars.

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Intergovernmental	275,000	0	0	0	0	0
Rental	29,700	27,800	5,700	5,700	0	0
Charges for Services	6,257	0	0	0	0	0
Miscellaneous	12,275	57,617	63,000	63,000	56,000	55,000
Interfund Transfers	253,304	155,893	105,000	105,000	111,000	126,000
Principal on Notes/Loans	191,723	442,129	450,000	450,000	765,000	450,000
<b>Total Revenues</b>	<b>768,259</b>	<b>683,439</b>	<b>623,700</b>	<b>623,700</b>	<b>932,000</b>	<b>631,000</b>
<b>Expenditures</b>						
Planning and Development	241,664	155,893	105,000	105,000	111,000	134,654
Special Payments	492,803	7,961	1,321,200	1,336,085	1,336,085	793,854
<b>Total Expenditures</b>	<b>734,467</b>	<b>163,854</b>	<b>1,426,200</b>	<b>1,441,085</b>	<b>1,447,085</b>	<b>928,508</b>
Excess (deficiency) of revenues over expenditures	33,792	519,585	(802,500)	(817,385)	(515,085)	(297,508)
Beginning Working Capital (Fund Balance), July 1	281,658	315,450	820,150	835,035	835,035	319,950
Ending Working Capital (Fund Balance), June 30	315,450	835,035	17,650	17,650	319,950	22,442

Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	281,658	315,450	820,150	835,035	835,035	319,950
Total Revenues	768,259	683,439	623,700	623,700	932,000	631,000
<b>Total Resources</b>	<b>1,049,917</b>	<b>998,889</b>	<b>1,443,850</b>	<b>1,458,735</b>	<b>1,767,035</b>	<b>950,950</b>
<b>Requirements</b>						
Total Expenditures	734,467	163,854	1,426,200	1,441,085	1,447,085	928,508
Ending Working Capital (Fund Balance)	315,450	835,035	17,650	17,650	319,950	22,442
<b>Total Requirements</b>	<b>1,049,917</b>	<b>998,889</b>	<b>1,443,850</b>	<b>1,458,735</b>	<b>1,767,035</b>	<b>950,950</b>

Reserves (Budgeted amounts only)

Balance Available	60,000	35,000	17,650	17,650	17,650	22,442
<b>Total Reserves</b>	<b>60,000</b>	<b>35,000</b>	<b>17,650</b>	<b>17,650</b>	<b>17,650</b>	<b>22,442</b>

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Taxes	1,819,122	1,868,426	1,900,000	1,900,000	1,895,000	1,985,000
Miscellaneous	9,451	8,707	9,000	9,000	11,000	11,000
Interfund Transfers	0	134,593	0	0	0	0
<b>Total Revenues</b>	<b>1,828,573</b>	<b>2,011,726</b>	<b>1,909,000</b>	<b>1,909,000</b>	<b>1,906,000</b>	<b>1,996,000</b>
<b>Expenditures</b>						
Debt Service	1,127,516	1,628,090	2,130,000	2,130,000	2,130,000	2,253,000
Interfund Transfers	253,304	155,893	105,000	105,000	111,000	126,000
<b>Total Expenditures</b>	<b>1,380,820</b>	<b>1,783,983</b>	<b>2,235,000</b>	<b>2,235,000</b>	<b>2,241,000</b>	<b>2,379,000</b>
Excess (deficiency) of revenues over expenditures	447,753	227,743	(326,000)	(326,000)	(335,000)	(383,000)
Beginning Working Capital (Fund Balance), July 1	922,821	1,370,574	1,489,767	1,598,317	1,598,317	1,263,317
Ending Working Capital (Fund Balance), June 30	1,370,574	1,598,317	1,163,767	1,272,317	1,263,317	880,317

Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	922,821	1,370,574	1,489,767	1,598,317	1,598,317	1,263,317
Total Revenues	1,828,573	2,011,726	1,909,000	1,909,000	1,906,000	1,996,000
<b>Total Resources</b>	<b>2,751,394</b>	<b>3,382,300</b>	<b>3,398,767</b>	<b>3,507,317</b>	<b>3,504,317</b>	<b>3,259,317</b>
<b>Requirements</b>						
Total Expenditures	1,380,820	1,783,983	2,235,000	2,235,000	2,241,000	2,379,000
Ending Working Capital (Fund Balance)	1,370,574	1,598,317	1,163,767	1,272,317	1,263,317	880,317
<b>Total Requirements</b>	<b>2,751,394</b>	<b>3,382,300</b>	<b>3,398,767</b>	<b>3,507,317</b>	<b>3,504,317</b>	<b>3,259,317</b>

Reserves (Budgeted amounts only)

Balance Available	169,821	1,416,767	1,163,767	1,272,317	1,272,317	880,317
<b>Total Reserves</b>	<b>169,821</b>	<b>1,416,767</b>	<b>1,163,767</b>	<b>1,272,317</b>	<b>1,272,317</b>	<b>880,317</b>

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
Revenues						
Miscellaneous	3,701	2,767	2,000	2,000	3,000	3,000
Total Revenues	<u>3,701</u>	<u>2,767</u>	<u>2,000</u>	<u>2,000</u>	<u>3,000</u>	<u>3,000</u>
Expenditures						
Capital	34,388	22,460	540,972	518,512	518,512	0
Interfund Transfers	0	134,593	0	0	0	0
Total Expenditures	<u>34,388</u>	<u>157,053</u>	<u>540,972</u>	<u>518,512</u>	<u>518,512</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	(30,687)	(154,286)	(538,972)	(516,512)	(515,512)	3,000
Beginning Working Capital (Fund Balance), July 1	<u>721,011</u>	<u>690,324</u>	<u>558,731</u>	<u>536,038</u>	<u>536,038</u>	<u>20,526</u>
Ending Working Capital (Fund Balance), June 30	<u><u>690,324</u></u>	<u><u>536,038</u></u>	<u><u>19,759</u></u>	<u><u>19,526</u></u>	<u><u>20,526</u></u>	<u><u>23,526</u></u>

Reconciliation of Total Resources and Requirements

Resources						
Beginning Working Capital (Fund Balance)	721,011	690,324	558,731	536,038	536,038	20,526
Total Revenues	3,701	2,767	2,000	2,000	3,000	3,000
Total Resources	<u>724,712</u>	<u>693,091</u>	<u>560,731</u>	<u>538,038</u>	<u>539,038</u>	<u>23,526</u>
Requirements						
Total Expenditures	34,388	157,053	540,972	518,512	518,512	0
Ending Working Capital (Fund Balance)	690,324	536,038	19,759	19,526	20,526	23,526
Total Requirements	<u>724,712</u>	<u>693,091</u>	<u>560,731</u>	<u>538,038</u>	<u>539,038</u>	<u>23,526</u>

Reserves (Budgeted amounts only)

Balance Available	13,058	16,759	19,759	19,526	19,526	23,526
Total Reserves	<u>13,058</u>	<u>16,759</u>	<u>19,759</u>	<u>19,526</u>	<u>19,526</u>	<u>23,526</u>

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
<b>Revenues</b>						
Taxes	936,006	1,221,694	1,280,000	1,280,000	1,235,500	1,415,500
Rental	63,000	63,000	63,000	63,000	63,000	63,000
Miscellaneous	29,462	27,017	21,164	21,164	35,100	40,100
<b>Total Revenues</b>	<b>1,028,468</b>	<b>1,311,711</b>	<b>1,364,164</b>	<b>1,364,164</b>	<b>1,333,600</b>	<b>1,518,600</b>
<b>Expenditures</b>						
Planning and Development	186,992	172,751	237,164	237,164	237,164	333,360
Interfund Transfers	0	0	0	0	0	2,990,000
<b>Total Expenditures</b>	<b>186,992</b>	<b>172,751</b>	<b>237,164</b>	<b>237,164</b>	<b>237,164</b>	<b>3,323,360</b>
Excess (deficiency) of revenues over expenditures	841,476	1,138,960	1,127,000	1,127,000	1,096,436	(1,804,760)
Beginning Working Capital (Fund Balance), July 1	5,080,690	5,922,166	7,054,654	7,061,126	7,061,126	8,157,562
Ending Working Capital (Fund Balance), June 30	5,922,166	7,061,126	8,181,654	8,188,126	8,157,562	6,352,802

Reconciliation of Total Resources and Requirements

<b>Resources</b>						
Beginning Working Capital (Fund Balance)	5,080,690	5,922,166	7,054,654	7,061,126	7,061,126	8,157,562
Total Revenues	1,028,468	1,311,711	1,364,164	1,364,164	1,333,600	1,518,600
<b>Total Resources</b>	<b>6,109,158</b>	<b>7,233,877</b>	<b>8,418,818</b>	<b>8,425,290</b>	<b>8,394,726</b>	<b>9,676,162</b>
<b>Requirements</b>						
Total Expenditures	186,992	172,751	237,164	237,164	237,164	3,323,360
Ending Working Capital (Fund Balance)	5,922,166	7,061,126	8,181,654	8,188,126	8,157,562	6,352,802
<b>Total Requirements</b>	<b>6,109,158</b>	<b>7,233,877</b>	<b>8,418,818</b>	<b>8,425,290</b>	<b>8,394,726</b>	<b>9,676,162</b>

Reserves (Budgeted amounts only)

Balance Available	5,860,289	6,780,428	8,181,654	8,188,126	8,188,126	6,352,802
<b>Total Reserves</b>	<b>5,860,289</b>	<b>6,780,428</b>	<b>8,181,654</b>	<b>8,188,126</b>	<b>8,188,126</b>	<b>6,352,802</b>

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
Revenues						
Miscellaneous	1,234,118	4,258	2,195	2,195	4,000	4,000
Total Revenues	<u>1,234,118</u>	<u>4,258</u>	<u>2,195</u>	<u>2,195</u>	<u>4,000</u>	<u>4,000</u>
Expenditures						
Capital	247,088	271,255	159,156	153,156	153,156	0
Total Expenditures	<u>247,088</u>	<u>271,255</u>	<u>159,156</u>	<u>153,156</u>	<u>153,156</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	987,030	(266,997)	(156,961)	(150,961)	(149,156)	4,000
Beginning Working Capital (Fund Balance), July 1	<u>164,355</u>	<u>1,151,385</u>	<u>890,900</u>	<u>884,388</u>	<u>884,388</u>	<u>735,232</u>
Ending Working Capital (Fund Balance), June 30	<u><u>1,151,385</u></u>	<u><u>884,388</u></u>	<u><u>733,939</u></u>	<u><u>733,427</u></u>	<u><u>735,232</u></u>	<u><u>739,232</u></u>

Reconciliation of Total Resources and Requirements

Resources						
Beginning Working Capital (Fund Balance)	164,355	1,151,385	890,900	884,388	884,388	735,232
Total Revenues	<u>1,234,118</u>	<u>4,258</u>	<u>2,195</u>	<u>2,195</u>	<u>4,000</u>	<u>4,000</u>
Total Resources	<u>1,398,473</u>	<u>1,155,643</u>	<u>893,095</u>	<u>886,583</u>	<u>888,388</u>	<u>739,232</u>
Requirements						
Total Expenditures	247,088	271,255	159,156	153,156	153,156	0
Ending Working Capital (Fund Balance)	<u>1,151,385</u>	<u>884,388</u>	<u>733,939</u>	<u>733,427</u>	<u>735,232</u>	<u>739,232</u>
Total Requirements	<u>1,398,473</u>	<u>1,155,643</u>	<u>893,095</u>	<u>886,583</u>	<u>888,388</u>	<u>739,232</u>

Reserves (Budgeted amounts only)

Balance Available	<u>724,358</u>	<u>726,974</u>	<u>733,939</u>	<u>733,427</u>	<u>733,427</u>	<u>739,232</u>
Total Reserves	<u>724,358</u>	<u>726,974</u>	<u>733,939</u>	<u>733,427</u>	<u>733,427</u>	<u>739,232</u>

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY15 Projections	FY16 Proposed Budget
Revenues						
Miscellaneous	0	0	0	0	0	5,000
Interfund Transfers	0	0	0	0	0	2,990,000
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,995,000</u>
Expenditures						
Special Payments	0	0	0	0	0	1,000,000
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000,000</u>
Excess (deficiency) of revenues over expenditures	0	0	0	0	0	1,995,000
Beginning Working Capital (Fund Balance), July 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Working Capital (Fund Balance), June 30	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>1,995,000</u></u>

Reconciliation of Total Resources and Requirements

Resources						
Beginning Working Capital (Fund Balance)	0	0	0	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,995,000</u>
Total Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,995,000</u>
Requirements						
Total Expenditures	0	0	0	0	0	1,000,000
Ending Working Capital (Fund Balance)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,995,000</u>
Total Requirements	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,995,000</u>

Reserves (Budgeted amounts only)

Reserve	0	0	0	0	0	1,995,000
Total Reserves	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,995,000</u>

Note: New fund beginning in FY16

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.

During FY14, the URA made an early prepayment of \$500,000 on the bonds. In FY15, an early prepayment of \$1 million is expected. The FY16 budget includes potential early prepayment of \$1.2 million.

	Original issuance	Interest rates (%)	Ending balance 6/30/2016
Tax increment bonds:			
URA Tax Increment Bonds, Series 2011 A	<u>\$7,900,000</u>	5.200%	<u>\$1,222,000</u>
Total tax increment bonds	<u>\$7,900,000</u>		<u>\$1,222,000</u>

This page intentionally left blank

City of Eugene  
Multi-Year Financial Plan  
FY16 to FY21

April 29, 2015



# Table of Contents

---

EXECUTIVE SUMMARY .....	5
Executive <b>Team Priorities</b> .....	5
Figure 1: Total Unfunded Costs FY 16 – 21 by Service Category.....	8
Figure 2: Total Unfunded Costs FY 16 – 21 by MYFP <b>Category</b> .....	9
Figure 3: Total Unfunded Costs by <b>Type of Cost and Fiscal Year</b> .....	10
 ALL ITEMS	
Table 1: <b>All Items Listed Alphabetically</b> .....	13
Table 2: All Items by Service Category.....	15
Table 3: All Items by Type of Cost.....	16
 MULTI-YEAR FINANCIAL PLAN PROJECT DESCRIPTIONS BY SERVICE CATEGORY .....	17
 ANIMAL CONTROL	
<b>Animal Shelter Facility</b> .....	17
 COMMUNITY CENTERS	
Amazon Community Center Renovation.....	18
Campbell Community Center Renovation.....	19
Petersen Barn Community Center Renovation.....	20
<b>Riverhouse Renovation</b> .....	21
Santa Clara Community Center, Pool and Branch <b>Library</b> .....	22
Sheldon Community Center and Pool Renovation .....	23
Whiteaker/Skinner Butte Community and Aquatics <b>Center</b> .....	24
Willow Creek/Churchill Community Center, Pool and <b>Library</b> .....	25
 CONSTRUCTION PERMITS	
<b>Building Permit Tracking System</b> .....	26
<b>Commercial Digital Plans Software</b> .....	27
 EMERGENCY MEDICAL/FIRE SVCS	
<b>Ambulance Transport Fund Shortfall</b> .....	28
<b>Emergency Medic Unit Staffing</b> .....	29
Fire Stations: Land Purchase – New West Side Station.....	30
New West Side Fire <b>Station</b> .....	31
 FLEET AND RADIO COMMUNICATIONS	
<b>Fleet Maintenance Facility</b> .....	32
 GOVERNMENTAL SERVICES	
<b>Equipment Replacement</b> .....	33
 HULT/CUTHBERT AMPHITHEATER	
<b>Cuthbert Amphitheater Renovations</b> .....	34

# Table of Contents Continued

---

## INFORMATION TECHNOLOGY

Community Livability Software Replacement.....	35
Public Safety and Justice Information System Replacement.....	36

## LIBRARY

Library of the Future Enhancements.....	37
---	----

## METRO AND COMMUNITY PLANNING

Envision Eugene Implementation.....	38
Planning Division Staffing.....	39

## MUNICIPAL COURT

Jail Bed Additions – Lane County.....	40
---------------------------------------	----

## PARKING

Broadway South and North Garages – Deferred Maintenance.....	41
Credit Card Meter Replacement.....	42
Downtown Parking Wayfinding and Garage Signage.....	43
Hult Garage – Deferred Maintenance.....	44
Overpark Garage – Deferred Maintenance .....	45
Parcade Garage – Deferred Maintenance .....	46
Parking Garage Access System Replacement.....	47
Parking Garage Lighting Retrofit.....	48
Parking Structure Elevator Modernization.....	49
Parking Structure Security Cameras.....	50
Parking Structure Seismic Upgrade.....	51
Pearl Street Garage – Deferred Maintenance .....	52

## PARKS AND OPEN SPACE

Develop Water Play Features.....	53
Parks and Open Space Maintenance and Operations Capacity.....	54
Trail System Development.....	55

## POLICE INVESTIGATIONS

Evidence Control Unit Staffing.....	56
-------------------------------------	----

## POLICE SERVICES

Police HQ Building/Parking Enhancements.....	57
Police Special Operations Facility.....	58
Police Technology Equipment.....	59
Public Safety Answering Point (PSAP) Funding Shortfall.....	60
Regional Radio System.....	61
Street Crimes Team.....	62

## Table of Contents Continued

---

PUBLIC BUILDINGS AND FACILITIES	
City Hall Phase I – 4th Floor Tenant Improvements.....	63
City Hall Project Phase II.....	64
Echo Hollow/Sheldon Pool Systems Preservation.....	65
Public Building Deferred Maintenance.....	66
SOCIAL SERVICES	
Homelessness Initiative.....	67
SPECIAL EVENTS	
Major Track and Field Events.....	68
STORMWATER AND WETLANDS MGMT	
Alton Baker Canoe Canal Renovation.....	69
TRANSPORTATION	
Eugene Bike Share.....	70
Franklin Boulevard Multiway Boulevard Improvements.....	71
Pavement Preservation Program – Funding for Project Backlog.....	72
Railroad Quiet Zone.....	73
YOUTH AND FAMILY RECREATION SVCS	
Youth After-School Health Lifestyle Education.....	74
ZONING AND NUISANCE ADMIN	
Livability Staffing.....	75

This page intentionally left blank

# Executive Summary

## Background

The *Multi-Year Financial Plan* (MYFP) is a compilation of significant unfunded financial challenges and opportunities that the City of Eugene is expected to encounter over the next six fiscal years. This MYFP covers fiscal years 2016 to 2021 and includes 59 items with total estimated unfunded costs of about \$450 million.

For the past six years, the focus of City staff and policymakers has been on solving budget gaps, while continuing to identify opportunities, allowing City and community priorities to advance and progress under constrained resources. Many planned projects of the organization and the community have not been implemented due to relatively slow growth in the economy and the prolonged period of budget shortfalls. The City Manager has indicated that the General Fund budget is now in a stable position for FY16 and the foreseeable future. With greater fiscal stability attained, the City can concentrate on developing a sustainable budget that allows service levels to keep pace with growth in the community. Now we can begin discussions necessary for achieving libraries of the future, providing maintenance and development of our neighborhood parks, creating a justice system that delivers outcomes without sacrificing accountability and protection, as well as a number of other important City services. Some of these conversations will also require citizens and policymakers to consider new sources of revenue to expand what is achievable given **the City's current fiscal situation.**

As the City moves towards a sustainable budget environment, the items presented in this MYFP can foster policy-level discussions that weigh and address service levels, examine revenue alternatives and build citywide strategies that nurture long-term community growth. The MYFP can also serve as an advance detection system for potential funding gaps and fiscal challenges that lie ahead for the City. After six years of budgetary realignment, this MYFP clearly depicts major unmet needs that have been put on hold while the economic recovery has taken root. The MYFP needs must now be considered within the fiscal context of current operations and be integrated **into the City's efforts for budget sustainability moving forward.**

## Executive Team Priorities

**As a starting point for this conversation, the City's Executive Management Team** has identified priorities to focus on over the next several years. While the FY16-21 MYFP contains 59 unfunded items, the initiatives that fall into the following categories are those the Executive Team has identified as high priority funding needs in the near to intermediate timeframe.

*Parks and Recreation System:* A funding shortfall continues to grow for both the parks system and recreation programs and facilities. Several years of budget reductions paired with servicing a growing community have left deficiencies in current operations and maintenance levels. As the community continues to grow there will be additional service gaps in program areas that can be addressed through the creation of new and renovated facilities and programs. City Council recently had a work session to discuss funding of parks and open space maintenance and operations funding, and staff is in the process of completing the Parks and Recreation System Plan, which will establish a ten-year vision to guide **the development and operation of Eugene's parks, trails, and recreation facilities and sports fields.** The two-year planning effort is a collaboration

between the Parks and Open Space and Recreation Divisions and will replace the 2006 PROS Comprehensive Plan.

*Public Safety:* Public safety needs include funding shortfalls for operational programs, contracted services, equipment, software and systems upgrades. These unfunded challenges impact Fire and EMS, Municipal Court and Police services.

*Buildings and Facilities:* A growing level of deferred maintenance related to City buildings exists across the organization. These include community centers, parking garages, cultural facilities and pools, as well as other facilities. It remains a priority to preserve and maintain existing City assets in order to continue delivering quality services to the community. Additional projects related to City Hall are also a priority, including tenant improvements to the 4th floor of Phase I and the development of Phase II.

*Equipment and Technology:* City staff relies on many different types of equipment, software and other technology to provide services to the community. Funds to maintain and replace these hi-tech items are insufficient to keep up with the demand. Additionally, as technology advances, **there aren't reliable funding mechanisms** to ensure continued benefit from this rapidly changing field.

*Library Services:* Based on conversations with the community, the Eugene Public Library has developed a vision for the Library of the Future. City Council has discussed this vision and is currently working on consideration of a property tax levy to enhance access and service levels.

*Transportation:* While much progress has been made in the Pavement Preservation Program over the past several years, a significant backlog of critical infrastructure projects still remains unfunded. A portion of the backlog is currently being funded by five-year General Obligation (G.O.) Bonds, but this funding source will expire in FY19, leaving a larger funding gap in FY20.

#### Revenue Options for Sustainable Budget Priorities and Projects in the MYFP

As part of the FY 15 budget process, the Budget Committee appointed a subcommittee, the **Revenue Team, to explore the City's options for generating** additional revenue. The Revenue Team produced a report with 24 potential revenue alternatives, which could stimulate discussions regarding options for sustainable budget priorities and MYFP projects. Given the level of unmet needs in the MYFP, it is clear that new, ongoing revenue should continue to be considered as a viable option to help fully fund identified projects.

The Revenue Team report includes a number of factors to be considered while looking at new revenue sources such as legal authority and restrictions, yield and stability of potential revenues, administrative efforts required, equity and fairness implications, receptivity of voters and political feasibility.

**While the Revenue Team's report was focused on revenues that could be used to support** General Fund services, the list of unfunded needs in the MYFP could use a broader range of funding sources. For instance, for large capital projects, the City can borrow money by issuing General Obligation (G.O.) Bonds. Funds necessary for the repayment of G.O. bonds are raised by a voter approved property tax that is levied upon all taxable property in the city.

The City currently has outstanding G.O. bonds that have previously been approved by voters for parks and open space projects, street repair projects and several public safety facility projects. **Some of the City's bonds are structured with 20-year repayment schedules that will be fully repaid in the next several years.** This provides an opportunity to consider asking voters to authorize additional bonds for new projects as the previous debt is paid off without increasing their tax bill. This presents an emerging opportunity to consider as the MYFP items are discussed.

In FY17, the principal payments scheduled for bonds issued for public safety facilities in 1996 and for parks and open spaces in 1999 will decrease, freeing up \$1.5 million in debt service capacity **annually. At today's interest rates,** that amount of annual funding would support \$18 million of G.O. bonds repaid over 20 years. An additional \$18 million in debt capacity will be available when the final payment for these bonds is made in FY19.

**The MYFP may be used to understand and weigh alternative uses for the City's available financial resources,** as well as to evaluate the need for possible new revenue. If the City decided to act on a **particular item, whether it is a service or a capital project, the item's entire estimated unfunded costs can be considered and addressed as part of the decision-making process.** In this way, the MYFP **helps to move towards Council's goal for "Fair, Stable and Adequate Resources" to support the City's services and facilities.** The MYFP is particularly useful to the Budget Committee to help understand the long-term context and financial impacts of current budget decisions. It will also help Council plan for local option levies and G.O. bonding.

Consideration of these and other factors may lead to some of the projects on the MYFP list moving forward due to these emerging opportunities such as General Obligation debt capacity. However, other factors may also impact debt issuance decisions such as potential competition on the ballot from measures put forth by Lane County or Eugene 4J School District, as well as Measure 5 tax rate compression. The projects highlighted in this current plan will undoubtedly need to be discussed **with the City's larger fiscal environment in mind.**

## Summary of Projects

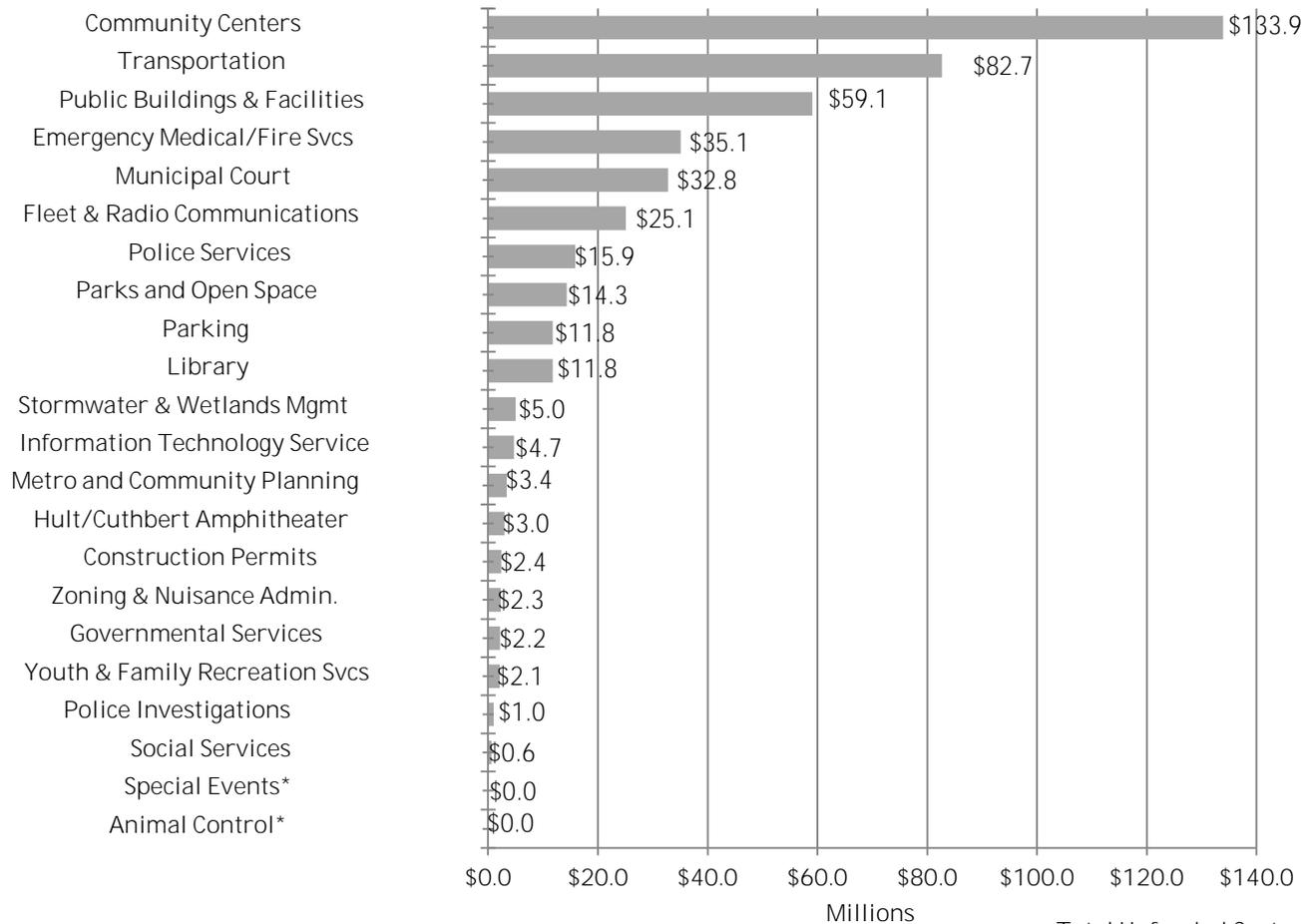
As seen in Figure 1, some of the largest unfunded costs by service category include \$133.9 million for Community Centers, \$82.7 million for Transportation, \$59.1 million for Public Buildings and Facilities, \$35.1 million for Emergency Medical/Fire Services, \$32.8 million for Municipal Court and \$25.1 million for Fleet and Radio Communications.

Throughout the MYFP, costs are categorized by four different MYFP categories. Figure 2 depicts the breakdown of costs in these categories. More than half of the projects (\$250 million) are projects that would implement an adopted plan or policy.

Estimated costs are also shown for each item, whether capital costs, facility operating costs or program operating costs. Figure 3 shows the breakdown by type of cost by fiscal year. By the end of the MYFP time horizon, the ongoing costs for facility operating and program operating costs would exceed \$30 million annually. Additionally, large capital costs are anticipated for FY18 and FY21.

Figure 1

### Unfunded Costs FY 16 - 21 by Service Category



\*Service category has placeholder.

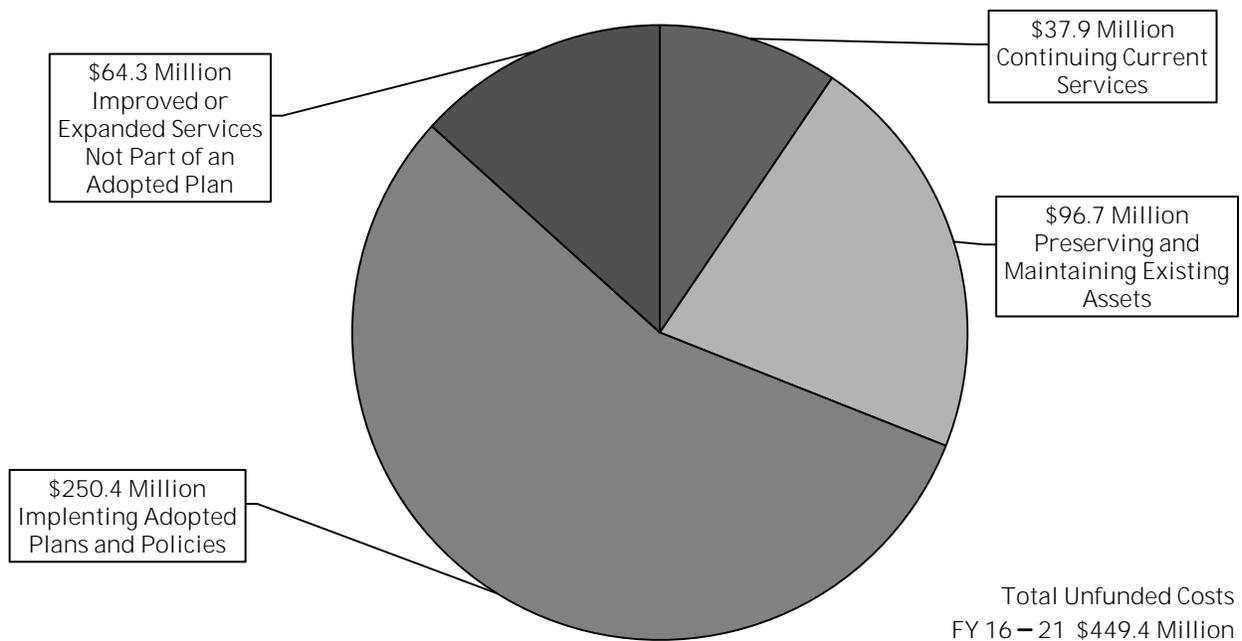
Throughout the MYFP, items are organized by service category. For each item, the following detail is provided:

1. MYFP category – Items in the MYFP fall within four descriptive categories: Continuing Current Services; Preserving and Maintaining Existing Assets; Implementing Adopted Plans or Policies; Improved or Expanded Services Not Part of an Adopted Plan.
2. Service category – City-wide service area categories.
3. Project title.
4. Project description.
5. Project status – whether it is in progress or is not yet started, and whether it has appeared in a previous Capital Improvement Program (CIP) or MYFP.
6. Funding status – **“Funding not identified”** indicates the item has reasonably firm cost estimates but the source of possible funding has not been identified, while **“Placeholder”** indicates an item that has only tentative cost estimates.
7. Type of unfunded cost – whether for capital, facility operations or program operations.
8. Funds likely to be impacted.

9. Total estimated annual costs (in thousands) for FY16 through FY21. Unfunded costs as well as funded costs, if any, are clearly shown.
10. Appearance in the CIP (either funded or unfunded).
11. Neighborhoods and wards that will be affected.
12. Specific plans or policies related to the item.

Figure 2

### Unfunded Costs FY16 - 21 by MYFP Category



#### Method for Compiling the MYFP

The MYFP is assembled by City staff and reviewed by City Executive Managers. Each department identifies significant unfunded opportunities and challenges that may arise within the next six fiscal years. Department staff submits estimates for costs for each year of the six-year planning period. Supporting policies, documents or processes for each item are also identified.

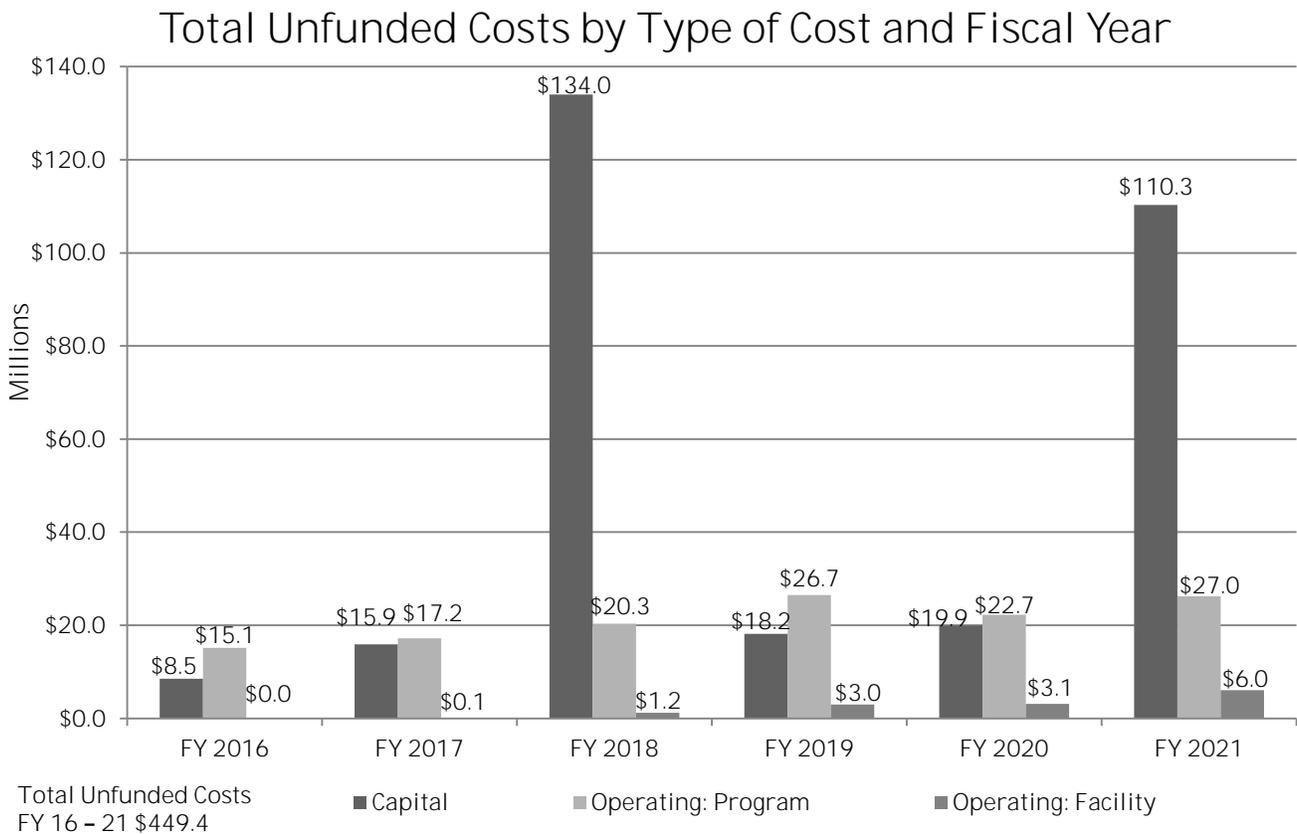
The compiled items are then reviewed and discussed by the Executive Managers, who make a final determination on which items will be included. The completed MYFP then serves as a reference tool and **planning document for the year’s discussions on financial matters by the Budget Committee, City Council, Executive Managers and members of the public.**

To be considered significant and be included in the MYFP, an individual item must have an unfunded cost of at least \$250,000 in any one year of the six-year period. Placeholder projects with a significant but undetermined unfunded cost that is likely to be \$250,000 or more in any year may also be included.

Three types of costs may be shown for an item:

- *Capital costs* are those costs that would be incurred by a capital project, which is the acquisition or extension of the useful life of a fixed asset with a life expectancy greater than one year.
- *Facility Operating costs* are the costs of operating a building, site improvement or other fixed asset. This usually includes ongoing maintenance costs and the cost of utilities servicing the asset. Some minimum level of facility costs is unavoidable for every City asset. New capital projects imply additional facility costs.
- *Program Operating costs* include the cost of performing program activity and delivering particular City services. New or continuing program costs may or may not be associated with capital projects and facility costs.

Figure 3



### Coordination with the Capital Improvement Program

The FY16-21 Capital Improvement Program (CIP) document contains information that supplements the information in the MYFP. Please refer to the CIP for descriptions of specific plans, processes, funding sources and restrictions associated with capital projects, a summary of the **City’s Financial Management Goals and Policies that apply to capital projects and review of the City’s debt capacity and debt policies.**

Collection of information and development of the CIP and the MYFP are closely coordinated but have different uses. The different roles of the CIP and the MYFP can be summarized as follows:

- The CIP is reviewed by the Budget Committee and formally adopted by the City Council. It **then provides the basis for preparation of the City's Capital Budget for the following two years.** It also serves as a long-term planning tool for unfunded small or large capital projects. The CIP is prepared only in even-numbered years and includes capital projects, together with associated facility preservation and maintenance costs.
- The **MYFP is presented by the City's Executive Managers to the Budget Committee.** It serves as a comprehensive, flexible planning resource and tool to support strategic thinking and planning for both capital and non-capital needs.
- A number of projects appear in both the MYFP and CIP. The MYFP is also prepared in even-numbered years and includes unfunded non-capital items as well as items with unfunded capital costs. When a project is included in both the CIP and MYFP, there will be a statement on the project **page noting that under the item's estimated cost.**

This page intentionally left blank

### Table 1: All Items Listed Alphabetically

Only Unfunded Costs are Shown  
in thousands of dollars (e.g. 1,000=\$1 million)

NOTE: Projects showing "1" are placeholder projects.

Project	Estimated Costs by Fiscal Year						Grand Total
	2016	2017	2018	2019	2020	2021	
Alton Baker Canoe Canal Renovation		2,500	2,500				5,000
Amazon Community Center Renovation						4,100	4,100
Ambulance Transport Fund Shortfall		780	924	1,081	1,281	1,457	5,523
Animal Shelter Facility	1	1	1	1	1	1	6
Broadway South and North Garages - Deferred Maintenance			887				887
Building Permit Tracking System	500	500	500	110	120	130	1,860
Campbell Community Center Renovation			4,050	52	53	55	4,210
City Hall Phase I - 4th Floor Tenant Improvements		1,589	91	92	94	96	1,962
City Hall Project Phase II			41,000	1,020	1,041	1,064	44,125
Commercial Digital Plans Software	350	200					550
Community Livability Software Replacement	600	630					1,230
Credit Card Meter Replacement					508		508
Cuthbert Amphitheater Renovations						3,000	3,000
Develop Water Play Features		200	210	220	230	240	1,100
Downtown Parking Wayfinding and Garage Signage			600				600
Echo Hollow/Sheldon Pool Systems Preservation						1,500	1,500
Emergency Medic Unit Staffing	1,455	1,499	3,087	3,180	3,275	3,341	15,837
Envision Eugene Implementation	160	160	160	160	160	160	960
Equipment Replacement		501	840	413	118	326	2,198
Eugene Bike Share						1,431	1,431
Evidence Control Unit Staffing			250	250	250	250	1,000
Fire Stations: Land Purchase - New West Side Station			500				500
Fleet Maintenance Facility			25,000	46	47	48	25,141
Franklin Boulevard Multiway Boulevard Improvements						17,200	17,200
Homeless Initiative	100	100	100	100	100	100	600
Hult Garage - Deferred Maintenance			443				443
Jail Bed Additions - Lane County	5,200	5,304	5,411	5,518	5,629	5,741	32,803
Library of the Future Enhancements	1,820	1,875	1,931	1,989	2,048	2,110	11,773
Livability Staffing	350	360	370	380	390	400	2,250
Major Track and Field Events			1				1
New West Side Fire Station			6,500	2,695	2,023	2,068	13,286
Overpark Garage - Deferred Maintenance			791				791
Parking Garage - Deferred Maintenance			2,439				2,439
Parking Garage Access System Replacement					363		363
Parking Garage Lighting Retrofit			300				300
Parking Structure Elevator Modernization					975		975
Parking Structure Security Cameras	300						300
Parking Structures Seismic Upgrade			3,641				3,641

### Table 1: All Items Listed Alphabetically Continued

Only Unfunded Costs are Shown  
in thousands of dollars (e.g. 1,000=\$1 million)

NOTE: Projects showing "1" are placeholder projects.

Project	Estimated Costs by Fiscal Year						Grand Total
	2016	2017	2018	2019	2020	2021	
Parks & Open Space Maintenance & Operations Capacity	2,000	2,000	2,000	2,000	2,000	2,000	12,000
Pavement Preservation Program - Funding for Project Backlog	6,560	6,260	5,950	8,630	14,850	14,850	57,100
Pearl Street Garage - Deferred Maintenance			568				568
Petersen Barn Community Center Renovation			2,050	52	53	55	2,210
Planning Division Staffing	360	375	390	410	430	450	2,415
Police HQ Building/Parking Enhancements		250	250	250	250	250	1,250
Police Special Operations Facility	1	1	1	1	1	1	6
Police Technology Equipment	250	250	250	250	250	250	1,500
Public Building Deferred Maintenance	1,845	1,873	1,902	1,933	1,966	1,979	11,498
Public Safety and Justice Information System Replacement			500	3,000			3,500
Public Safety Answering Point (PSAP) Fund Shortfall			7	216	470	743	1,436
Railroad Quiet Zone		3,000	1,000	1,000	1,000	1,000	7,000
Regional Radio System	195	1,033	1,346	1,396			3,970
Riverhouse Renovation				2,025	26	27	2,078
Santa Clara Community Center, Pool & Branch Library						38,500	38,500
Sheldon Community Center and Pool Renovation				4,100	103	106	4,309
Street Crimes Team	1,500	1,250	1,250	1,250	1,250	1,250	7,750
Trail System Development	125	332	152	152	332	152	1,245
Whiteaker/Skinner Butte Community and Aquatics Center						32,750	32,750
Willow Creek/Churchill Community Center, Pool and Library			35,000	3,500	3,585	3,672	45,757
Youth After-School Healthy Lifestyle Education		400	412	424	437	450	2,123
<b>Grand Total</b>	<b>23,672</b>	<b>33,223</b>	<b>155,555</b>	<b>47,896</b>	<b>45,709</b>	<b>143,303</b>	<b>449,358</b>

## Table 2: All Items by Service Category

Only Unfunded Costs are Shown  
in thousands of dollars (e.g. 1,000=\$1 million)

NOTE: Projects showing "1" are placeholder projects.

Service Category	Estimated Costs by Fiscal Year						Grand Total
	2016	2017	2018	2019	2020	2021	
Animal Control	1	1	1	1	1	1	6
Community Centers			41,100	9,729	3,820	79,265	133,914
Construction Permits	850	700	500	110	120	130	2,410
Emergency Medical/Fire Svcs	1,455	2,279	11,011	6,956	6,579	6,866	35,146
Fleet & Radio Communications			25,000	46	47	48	25,141
Governmental Services		501	840	413	118	326	2,198
Hult/Cuthbert Amphitheater						3,000	3,000
Information Technology Service	600	630	500	3,000			4,730
Library	1,820	1,875	1,931	1,989	2,048	2,110	11,773
Metro and Community Planning	520	535	550	570	590	610	3,375
Municipal Court	5,200	5,304	5,411	5,518	5,629	5,741	32,803
Parking	300		9,669		1,846		11,815
Parks and Open Space	2,125	2,532	2,362	2,372	2,562	2,392	14,345
Police Investigations			250	250	250	250	1,000
Police Services	1,946	2,784	3,104	3,363	2,221	2,494	15,912
Public Buildings & Facilities	1,845	3,462	42,993	3,045	3,101	4,639	59,085
Social Services	100	100	100	100	100	100	600
Special Events			1				1
Stormwater & Wetlands Mgmt		2,500	2,500				5,000
Transportation	6,560	9,260	6,950	9,630	15,850	34,481	82,731
Youth & Family Recreation Svcs		400	412	424	437	450	2,123
Zoning & Nuisance Admin.	350	360	370	380	390	400	2,250
<b>Grand Total</b>	<b>23,672</b>	<b>33,223</b>	<b>155,555</b>	<b>47,896</b>	<b>45,709</b>	<b>143,303</b>	<b>449,358</b>

### Table 3: All Items by Type of Cost

Only Unfunded Costs are Shown  
 in thousands of dollars (e.g. 1,000=\$1 million)

NOTE: Projects showing "1" are placeholder projects.

Type of Cost	Estimated Costs by Fiscal Year						Grand Total
	2016	2017	2018	2019	2020	2021	
Capital	8,527	15,912	134,020	18,162	19,933	110,319	306,873
Operating: Facility	5	94	1,206	2,997	3,084	6,026	13,412
Operating: Program	15,140	17,217	20,329	26,737	22,692	26,958	129,073
Grand Total	23,672	33,223	155,555	47,896	45,709	143,303	449,358

*MYFP Category: Preserving and Maintaining Existing Assets*

**Service Category: Animal Control**

## Animal Shelter Facility

**Project Description:** The Animal Shelter Facility was built in the 1970's and is jointly owned by the City of Eugene, the City of Springfield, and Lane County. The building houses the City of Eugene Spay/Neuter Clinic and First Avenue Shelter, which provides animal sheltering, lost & found services and adoption services under contracts between Greenhill Humane Society and the cities of Eugene and Springfield, and Lane County. The Eugene Police Department Animal Welfare Unit utilizes First Avenue Shelter services extensively. The City of Eugene currently has de facto responsibility for the facility. There is no intergovernmental agreement currently in effect that will address the long-term capital maintenance and repair of the Animal Shelter Facility. This is a placeholder to flag future building management issues and long-term strategic planning for facility needs.

**Project Status:** *Not Started* - This item has previously appeared in the MYFP.

**Estimated Costs** (\$ in thousands)

*Placeholder*

Estimated cost by year not yet determined for this placeholder project.

**Neighborhood:** West Eugene

**Ward:** Ward 8

**Specific Plans/Policies Related to this Project:**

Eugene Police Dept. Strategic Plan



The 1st Avenue Shelter facility is jointly owned by the cities of Eugene and Springfield and Lane County.

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Community Centers**

## Amazon Community Center Renovation

**Project Description:** This project would renovate the Amazon Community Center to make it more efficient and better serve the community.

**Project Status: *Not Started*** - This is a new project in the FY16-21 CIP and MYFP. Funding for facility operating costs associated with this project has not yet been identified.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
General Capital Projects	\$0	\$0	\$0	\$0	\$0	\$4,000	<b>\$4,000</b>
<b>Operating: Facility</b>							
Facilities Maintenance	\$0	\$0	\$0	\$0	\$0	\$100	<b>\$100</b>
<b>Total</b>	\$0	\$0	\$0	\$0	\$0	\$4,100	<b>\$4,100</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** South University

**Ward:** Ward 1

**Specific Plans/Policies Related to this Project:**

Council Goal - Accessible and Thriving Culture and Recreation

PROS (Parks, Recreation and Open Space) Comprehensive Plan

PROS Project and Priority Plan



A community center program.

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Community Centers**

## Campbell Community Center Renovation

**Project Description:** Update and remodel Campbell Center and add fitness area to current facility to meet the needs of growing senior population. This is also part of the Campbell Center Health and Fitness Center Study completed in 2003.

**Project Status: *Not Started*** - This item has previously appeared in the MYFP. PROS May 2006 priority listing moved this project to FY17-21.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
General Capital Projects	\$0	\$0	\$4,000	\$0	\$0	\$0	<b>\$4,000</b>
<b>Operating: Facility</b>							
Facilities Maintenance	\$0	\$0	\$50	\$52	\$53	\$55	<b>\$210</b>
<b>Total</b>	\$0	\$0	\$4,050	\$52	\$53	\$55	<b>\$4,210</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Downtown

**Ward:** Ward 7

**Specific Plans/Policies Related to this Project:**

Celeste Campbell Senior Center Health and Fitness Expansion Study

Council Goal - Accessible and Thriving Culture and Recreation

PROS (Parks, Recreation and Open Space) Comprehensive Plan

PROS Project and Priority Plan



Campbell Center.

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Community Centers**

## Petersen Barn Community Center Renovation

**Project Description:** This project would renovate the Petersen Barn Community Center to make it more efficient and better serve the community.

**Project Status:** *Not Started* - This item is new in the FY16-21 CIP and MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
General Capital Projects	\$0	\$0	\$2,000	\$0	\$0	\$0	<b>\$2,000</b>
<b>Operating: Facility</b>							
Facilities Maintenance	\$0	\$0	\$50	\$52	\$53	\$55	<b>\$210</b>
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,050</b>	<b>\$52</b>	<b>\$53</b>	<b>\$55</b>	<b>\$2,210</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Bethel

**Ward:** Ward 6

**Specific Plans/Policies Related to this Project:**

Council Goal - Accessible and Thriving Culture and Recreation

PROS (Parks, Recreation and Open Space) Comprehensive Plan

PROS Project and Priority Plan



We are Bethel celebration at the Petersen Barn Community Center.

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Community Centers**

**Riverhouse Renovation**

**Project Description:** Remodel and expand current facility for class and community rooms and additional parking area.

**Project Status: *Not Started*** - This item has previously appeared in the MYFP. The final 2006 PROS priority plan listed completion of the Riverhouse Master Plan as an FY22-FY26 project.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
General Capital Projects	\$0	\$0	\$0	\$2,000	\$0	\$0	<b>\$2,000</b>
<b>Operating: Facility</b>							
Facilities Maintenance	\$0	\$0	\$0	\$25	\$26	\$27	<b>\$78</b>
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,025</b>	<b>\$26</b>	<b>\$27</b>	<b>\$2,078</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Whiteaker

**Ward:** Ward 7

**Specific Plans/Policies Related to this Project:**

Council Goal - Accessible and Thriving Culture and Recreation

PROS (Parks, Recreation and Open Space) Comprehensive Plan

PROS Project and Priority Plan



Riverhouse Canoe Storage.

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Community Centers**

**Santa Clara Community Center, Pool & Branch Library**

**Project Description:** This project would consist of a 40,000-50,000 square foot community center, aquatics facility and branch library in northwest Eugene. Capital construction costs for this project could be funded with new GO Bond proceeds.

**Project Status: Not Started** - This item is new in the FY16-21 CIP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
New GO Bond	\$0	\$0	\$0	\$0	\$0	\$35,000	<b>\$35,000</b>
<b>Operating: Facility</b>							
Facilities Maintenance	\$0	\$0	\$0	\$0	\$0	\$1,500	<b>\$1,500</b>
<b>Operating: Program</b>							
General	\$0	\$0	\$0	\$0	\$0	\$2,000	<b>\$2,000</b>
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38,500</b>	<b>\$38,500</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Santa Clara

**Ward:** Ward 7

**Specific Plans/Policies Related to this Project:**

Council Goal - Accessible and Thriving Culture and Recreation

PROS (Parks, Recreation and Open Space) Comprehensive Plan

PROS Project and Priority Plan



Youth program at a community center.

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Community Centers**

## Sheldon Community Center and Pool Renovation

**Project Description:** Implement the Sheldon Community Center & Pool master plan that includes expanding interior space to the current exterior courtyard area.

**Project Status:** *Not Started* - This item has previously appeared in the CIP and MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
General Capital Projects	\$0	\$0	\$0	\$4,000	\$0	\$0	<b>\$4,000</b>
<b>Operating: Facility</b>							
Facilities Maintenance	\$0	\$0	\$0	\$100	\$103	\$106	<b>\$309</b>
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,100</b>	<b>\$103</b>	<b>\$106</b>	<b>\$4,309</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Cal Young

**Ward:** Ward 4

**Specific Plans/Policies Related to this Project:**

Council Goal - Accessible and Thriving Culture and Recreation

PROS (Parks, Recreation and Open Space) Comprehensive Plan

PROS Project and Priority Plan

Sheldon Pool Conceptual Master Plan



Program at the Sheldon Community Center.

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Community Centers**

## Whiteaker/Skinner Butte Community and Aquatics Center

**Project Description:** This project would create an approximately 30,000 square foot multi-cultural and aquatics center in the Whiteaker neighborhood. This facility would support activities reflecting the diversity of Eugene's citizens, and meet the need for an aquatic center for downtown neighborhoods.

**Project Status: *Not Started*** - This item has previously appeared in the CIP and MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
New GO Bond	\$0	\$0	\$0	\$0	\$0	\$30,000	<b>\$30,000</b>
<b>Operating: Facility</b>							
Facilities Maintenance	\$0	\$0	\$0	\$0	\$0	\$1,250	<b>\$1,250</b>
<b>Operating: Program</b>							
General	\$0	\$0	\$0	\$0	\$0	\$1,500	<b>\$1,500</b>
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,750</b>	<b>\$32,750</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Whiteaker

**Ward:** Multiple Wards

**Specific Plans/Policies Related to this Project:**

Council Goal - Accessible and Thriving Culture and Recreation

PROS (Parks, Recreation and Open Space) Comprehensive Plan

PROS Project and Priority Plan



Water polo.

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Community Centers**

## Willow Creek/Churchill Community Center, Pool and Library

**Project Description:** This project would consist of a 40,000-50,000 square foot community center, aquatics facility and branch library in southwest Eugene. Capital construction costs for this project could be funded with new GO Bond revenue.

**Project Status: *Not Started*** - This item has previously appeared in the CIP and MYFP. The 2006 PROS Project Priority and Plan list includes a new west-side community center and aquatics facility as a FY12-FY16 project.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
New GO Bond	\$0	\$0	\$35,000	\$0	\$0	\$0	<b>\$35,000</b>
<b>Operating: Facility</b>							
Facilities Maintenance	\$0	\$0	\$0	\$1,500	\$1,545	\$1,591	<b>\$4,636</b>
<b>Operating: Program</b>							
General	\$0	\$0	\$0	\$2,000	\$2,040	\$2,081	<b>\$6,121</b>
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$3,500</b>	<b>\$3,585</b>	<b>\$3,672</b>	<b>\$45,757</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Churchill

**Ward:** Ward 8

**Specific Plans/Policies Related to this Project:**

Council Goal - Accessible and Thriving Culture and Recreation

PROS (Parks, Recreation and Open Space) Comprehensive Plan

PROS Project and Priority Plan



Amazon Community Center, shown here, is an example of a City facility providing a wide range of recreational opportunities.

MYFP Category: Continuing Current Services

**Service Category: Construction Permits**

## Building Permit Tracking System

**Project Description:** This project would replace the current building permit tracking system, which was written 16 years ago and is still currently in use by the City. This project would directly impact local construction, enhance business growth, and streamline the process for developers seeking to build in Eugene. Annual cost estimates include permitting system software as well as ongoing resources for maintenance and data storage. The project contributes to strengthening the 7th pillar of Envision Eugene - Metrics. There may be additional costs incurred by Information Services related to data storage and maintenance of this system.

**Project Status:** *Not Started* - This item is new in the FY16-21 MYFP.

**Estimated Costs** (\$ in thousands)

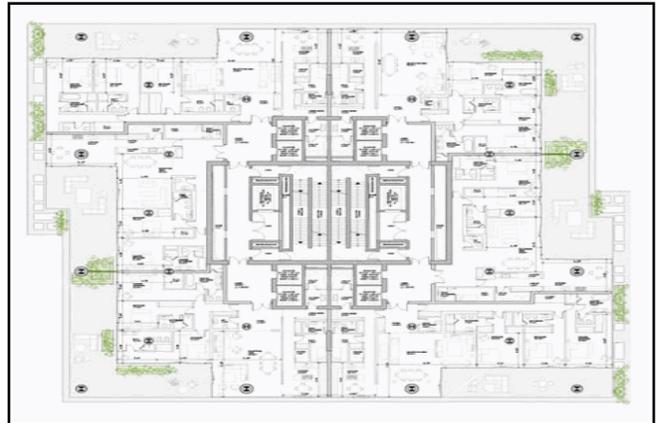
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<i>Funding Not Identified</i>							
<b>Operating: Program</b>							
Construction Permits Fund	\$500	\$500	\$500	\$110	\$120	\$130	<b>\$1,860</b>
<b>Total</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$110</b>	<b>\$120</b>	<b>\$130</b>	<b>\$1,860</b>

**Neighborhood:** Citywide

**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**

Envision Eugene



The building permit tracking system is an important tool that tracks over 1,000,000 documents.

MYFP Category: Continuing Current Services

**Service Category: Construction Permits**

## Commercial Digital Plans Software

**Project Description:** State regulations mandate the maintenance of existing commercial plans by municipalities. In response, the Planning & Development Department keeps these plans for every commercial building in Eugene and the Urban Transition area. This information is physically stored in the form of microfilmed images of construction documents. Building and Permit Services seeks to digitize these films and enhance the image quality significantly. Further, the creation of a fully indexed and searchable database with a strong User Interface (UI) would provide direct community benefit in the form of markedly increased accessibility as well as an invaluable asset to emergency response providers. A digitized system with quality UI would additionally nearly eliminate the staff time required to perform record searches which are an ongoing drain on staff time. There may be additional costs incurred by Information Services related to data storage and maintenance of this system.

**Project Status:** *Not Started* - This item is new in the FY16-21 MYFP. Project is in concept stage.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<i>Funding Not Identified</i>							
<b>Operating: Program</b>							
Construction Permits Fund	\$350	\$200	\$0	\$0	\$0	\$0	<b>\$550</b>
<b>Total</b>	<b>\$350</b>	<b>\$200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$550</b>

**Neighborhood:** Citywide

**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**

Oregon Revised Statutes (ORS)



An example of accessible integral plans data.

MYFP Category: Continuing Current Services

**Service Category: Emergency Medical/Fire Svcs**

**Ambulance Transport Fund Shortfall**

**Project Description:** The Ambulance Transport Fund is currently operating at an annual financial deficit, primarily due to reduced levels of reimbursement from Medicare and Medicaid. These account for about 65% of current transports and the fund is not fully recovering costs. The federal Balanced Budget Act of 1997 shifted much of the financial burden for covered patient transports from the federal government to local providers. The Medicare Modernization Act of 2003 further reduced reimbursements. Medicare HMO capitated payments pay only about half of the standard fee and federal law does not allow billing the patient beyond what is allowable under Medicare and Medicaid.

The fund also provides transport services to other patients who are unable to pay. A large portion of these unpaid accounts are sent to collections, but only about 3% is recovered. Additionally, current law states that patients must be notified of the cost of the ambulance transport prior to the service being rendered, thus reducing transport call volume due to those choosing to be transported by private vehicle. In late FY09 and FY14, ambulance transport rates were increased, which temporarily balanced the fund. In FY 11 and FY12, the General Fund provided \$450,000 and \$610,300, respectively, for ambulance fleet replacement. Future year's shortfall projections include the annual contributions to Medic Unit replacement. The fund's reserves are projected to be spent by FY17.

**Project Status:** *In Progress* - This item has previously appeared in the MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Operating: Program</b>							
Emergency Medical Service	\$0	\$780	\$924	\$1,081	\$1,281	\$1,457	<b>\$5,523</b>
<b>Total</b>	\$0	\$780	\$924	\$1,081	\$1,281	\$1,457	<b>\$5,523</b>

**Neighborhood:** Citywide

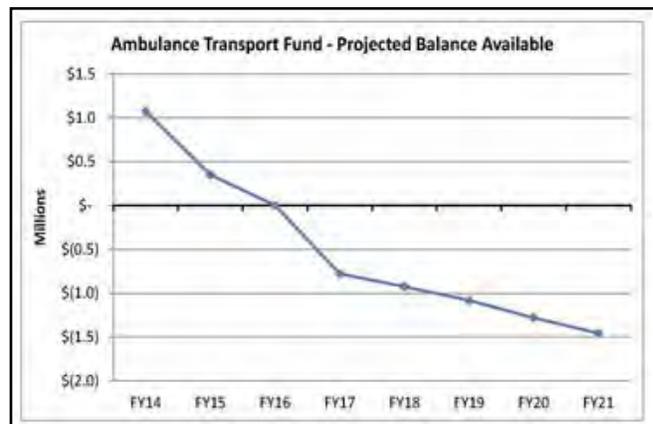
**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**

Fire & EMS Standards of Response

Fire & EMS Strategic Plan

Fire 2011-2015 Work Plan



The Ambulance Transport Fund balance will be exhausted in FY16 and significant annual shortfalls are projected in future years.

MYFP Category: Continuing Current Services

**Service Category: Emergency Medical/Fire Svcs**

**Emergency Medic Unit Staffing**

**Project Description:** Adds one additional medic unit (8 FTE) in FY16 and a second unit (8 FTE) in FY18. The ambulance transport system is experiencing a major revenue shortfall and current staffing levels covering the community's transport needs are not sustainable. The Fire Department has been staffing an additional medic unit during peak times with a crew normally assigned to a fire suppression engine company. The fire engine is out-of-service while the crew is on a medical transport call, increasing the fire response risk. In addition, the medical workforce is experiencing acute and chronic fatigue due to the number of medical calls and reduction of staff available to respond from midnight to 7 AM.

The department has contracted with a private ambulance provider to transport basic life support transfers between facilities. However, the unit-hour utilization is still greater than acceptable. Adding capacity equal to 24 hour per day coverage will reduce the number of times the engine crew has to respond on a medic transport call as well as equalize the number of calls per medic daily. The request for FY18 is for an additional medic crew to provide services for a projected increase in the aging population as well as population growth. Costs for FY16-21 include personnel, fringe, backfill, heart monitor, fleet maintenance cost, and misc materials and supplies. Cost for FY18 includes an additional 24-hour medic crew plus a one-time expenditure of a medic unit. Addition of these units will improve quality of current service but is not expected to cause an increase in calls for service and revenue is not expected to change from current projections.

**Project Status: *Not Started*** - This item has previously appeared in the MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Operating: Program</b>							
Emergency Medical Service	\$1,455	\$1,499	\$3,087	\$3,180	\$3,275	\$3,341	<b>\$15,837</b>
<b>Total</b>	\$1,455	\$1,499	\$3,087	\$3,180	\$3,275	\$3,341	<b>\$15,837</b>

**Neighborhood:** Citywide

**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**

Fire & EMS Standards of Response

Fire & EMS Strategic Plan

Fire 2011-2015 Work Plan



Eugene Springfield medics in action.

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Emergency Medical/Fire Svcs**

## Fire Stations: Land Purchase - New West Side Station

**Project Description:** Purchase land on the west side of the city to construct a new fire station to serve the growing Greenhill, Willow Creek areas and the area between Roosevelt Boulevard and West 11 th. Request is for purchase of land by 2018. Funding could be accomplished through a new GO bond.

**Project Status: Not Started** - This item has previously appeared in the CIP and MYFP.

### Estimated Costs (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
New GO Bond	\$0	\$0	\$500	\$0	\$0	\$0	<b>\$500</b>
<b>Total</b>	\$0	\$0	\$500	\$0	\$0	\$0	<b>\$500</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Multiple Neighborhoods

**Ward:** Ward 8

**Specific Plans/Policies Related to this Project:**

Fire & EMS Standards of Response

Fire & EMS Strategic Plan



Fire Station 11, shown here, is an example of a modern station.

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Emergency Medical/Fire Svcs**

## New West Side Fire Station

**Project Description:** This project is to design and construct a new fire station to serve the growing Greenhill and Willow Creek areas and the area between Roosevelt Boulevard and West 11th Avenue . In 2018 \$6.5 million would be needed to build a new fire station on the west side of the City. Capital costs of this project could be funded with new GO Bond revenue or grant revenue.

**Project Status: *Not Started*** - This project previously appeared in the CIP and MYFP .

### Estimated Costs (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
New GO Bond	\$0	\$0	\$6,500	\$0	\$0	\$0	<b>\$6,500</b>
<b>Operating: Facility</b>							
General	\$0	\$0	\$0	\$85	\$87	\$89	<b>\$261</b>
<b>Operating: Program</b>							
General	\$0	\$0	\$0	\$2,610	\$1,936	\$1,979	<b>\$6,525</b>
<b>Total</b>	\$0	\$0	\$6,500	\$2,695	\$2,023	\$2,068	<b>\$13,286</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Multiple Neighborhoods

**Ward:** Ward 8

**Specific Plans/Policies Related to this Project:**

Fire & EMS Standards of Response

Fire & EMS Strategic Plan

Fire 2011-2015 Work Plan



Example of a New Fire Station: Santa Clara Fire Station #11.

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Fleet & Radio Communications**

## Fleet Maintenance Facility

**Project Description:** The existing facility does not meet earthquake safety or confined space federal requirements. This project is to replace the existing 22,000 sq. ft. fleet maintenance facility with a 40,000 sq. ft. facility that will meet safety requirements. Feasibility study was completed in FY07 and revised in 2008.

**Project Status: *Not Started*** - This item has previously appeared in the CIP and MYFP. Funding for facility operating costs associated with this project has not yet been identified.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
Other	\$0	\$0	\$25,000	\$0	\$0	\$0	<b>\$25,000</b>
<b>Operating: Facility</b>							
Facilities Maintenance	\$0	\$0	\$0	\$46	\$47	\$48	<b>\$141</b>
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$46</b>	<b>\$47</b>	<b>\$48</b>	<b>\$25,141</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** West Eugene

**Ward:** Ward 7

**Specific Plans/Policies Related to this Project:**  
Public Works Facility Master Plan Update



Current Fleet Maintenance facility at 1820 Roosevelt, Eugene.

MYFP Category: Continuing Current Services

**Service Category: Governmental Services**

## Equipment Replacement

**Project Description:** The Telecom program currently funds telecom related equipment replacement at \$500,000 per year. This amount is not projected to keep pace with telecom related equipment replacement needs over the next five fiscal years. This project would provide adequate funds for the unfunded portion of the non-fleet, equipment replacement needs of the Telecom Fund.

Fire and EMS non-fleet equipment includes zodiac cardiac monitors, portable radios and mobile data terminals. Police non-fleet equipment replacement includes mobile data terminals, 911 Comm Center recorder equipment, and in-car equipment. Projected costs also includes the replacement of the Hult ADA listening system, portable radios and organization-wide server replacement over the six year period.

**Project Status: Not Started** - This item has previously appeared in the MYFP.

### Estimated Costs (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Operating: Program</b>							
Telecom Registration/Licensing	\$0	\$501	\$840	\$413	\$118	\$326	<b>\$2,198</b>
<b>Funding Identified</b>							
<b>Operating: Program</b>							
Telecom Registration/Licensing	\$841	\$817	\$500	\$500	\$588	\$500	<b>\$3,746</b>
<b>Total</b>	<b>\$841</b>	<b>\$1,318</b>	<b>\$1,340</b>	<b>\$913</b>	<b>\$706</b>	<b>\$826</b>	<b>\$5,944</b>

**Neighborhood:** Citywide

**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**

Financial Management Goals and Policies



Zoll Cardiac Monitors are an example of equipment that must be regularly replaced.

*MYFP Category: Preserving and Maintaining Existing Assets*

**Service Category: Hult/Cuthbert Amphitheater**

**Cuthbert Amphitheater Renovations**

**Project Description:** This renovation includes backstage areas which are past their useful life and hinder the ability to increase revenue, as well as increased seating capacity and patron enhancements.

Technical improvements include a permanent stage with sound wings, covered spotlight booth with restroom and utilities, front-of-house sound position with removable cover and buried utility access, upgrades to all stage utilities (phone, data, electric, water) and all areas of the venue including lighting to all exterior parking lots and walk paths, off stage dressing/prep rooms and “green room” areas attached to the stage and solution to river and island issues for security and safety. Backstage work will include paving and hardscape/landscaping, walkways and surfaces to allow accessibility and reduce dirt and dust, commercial catering prep and service area for functions and events, ADA compliant backstage rest rooms and dressing rooms as well as “star” and band or chorus dressing and prep rooms, and offices for Cuthbert production as well as visiting operations and production staff.

Improvements to add capacity or enhance patron experience include addition of bleachers seating 3,000 at back of amphitheater, permanent bicycle parking areas, iron fencing around entire venue for security and safety as well as appearance, landscaping and plantings around venue for screening, paving all access and approach paths and roads for accessibility and safety from all directions and parking areas.

**Project Status:** *Not Started* - This item is new in the FY16-21 CIP and MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
Cultural Services Fund	\$0	\$0	\$0	\$0	\$0	\$3,000	<b>\$3,000</b>
<b>Total</b>	\$0	\$0	\$0	\$0	\$0	\$3,000	<b>\$3,000</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Harlow

**Ward:** Ward 4

**Specific Plans/Policies Related to this Project:**

Council Goal - Accessible and Thriving Culture and Recreation

Cuthbert Amphitheater Feasibility Study

PROS Project and Priority Plan



The Cuthbert Amphitheater located in Alton Baker Park.

MYFP Category: Continuing Current Services

**Service Category: Information Technology Service**

## Community Livability Software Replacement

**Project Description:** This project is to replace and update software systems that are the platform on which community livability compliance work is based, tracked, and maintained. These systems provide transparency to the community regarding compliance actions and livability work underway. The current software has exceeded its lifespan and requires replacement. Funding would allow for staffing and development of this software. These important systems continually fall behind more urgent needs of our business environment. It has reached a critical stage and requires replacement. There may be additional costs incurred by Information Services related to data storage and maintenance of this system.

**Project Status:** *Not Started* - This item is new in the FY16-21 MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<i>Funding Not Identified</i>							
<b>Operating: Program</b>							
General	\$600	\$630	\$0	\$0	\$0	\$0	<b>\$1,230</b>
<b>Total</b>	<b>\$600</b>	<b>\$630</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,230</b>

**Neighborhood:** Citywide

**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**

Envision Eugene



This project will transition community livability systems to current technology.

MYFP Category: Continuing Current Services

**Service Category: Information Technology Service**

**Public Safety and Justice Information System Replacement**

**Project Description:** The current Public Safety and Justice (PSJ) information system was implemented jointly by the City of Eugene and the City of Springfield in 2013. The two jurisdictions jointly negotiated a contract with SunGard for the new records management and computer aided dispatch system (RMS/CAD). The City of Eugene has also implemented Tyler records management system to provide enhanced functionality to the Eugene Municipal Court. There may be additional costs incurred by Information Services related to data storage and maintenance of this system. SunGard implementation allowed the Eugene and Springfield Police and Fire & EMS Departments to streamline business processes and eliminate duplicate data entry, increased police officers' and firefighters' access to information in the field to help them respond safely and effectively, provided map-based satellite vehicle location that improves the efficiency of dispatch services, improved functionality to analyze criminal activity information and support data-led policing, provided new electronic reporting tools, and offered other functionality enhancements over the AIRS system.

SunGard and Tyler systems are both projected to require an upgrade or replacement in FY 18 or FY19. \$3.5 million represents a preliminary estimate of the total costs associated with the upgrade or replacement of both systems. There may be additional costs incurred by Information Services related to data storage and maintenance of this system. A more detailed cost estimate will be developed by staff in the future when technology options are more fully known.

**Project Status:** *Not Started* - This item is new in the FY16-21 MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Operating: Program</b>							
Telecom Registration/Licensing	\$0	\$0	\$500	\$3,000	\$0	\$0	<b>\$3,500</b>
<b>Total</b>	\$0	\$0	\$500	\$3,000	\$0	\$0	<b>\$3,500</b>

**Neighborhood:** Citywide

**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**

Council Goal - Safe Community



Staff from several City Departments received Mayor's 2014 employee recognition award for the initial implementation of the Public Safety and Justice (PSJ) information system.

MYFP Category: Improved or Expanded Services Not Part of an Adopted Plan

**Service Category: Library**

## Library of the Future Enhancements

**Project Description:** This project will include proposed enhancements to programs/services based on community input and need.

**Project Status: *Not Started*** - This item previously appeared in the MYFP as Restoration of Library Services.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Operating: Program</b>							
General	\$1,820	\$1,875	\$1,931	\$1,989	\$2,048	\$2,110	<b>\$11,773</b>
<b>Total</b>	<b>\$1,820</b>	<b>\$1,875</b>	<b>\$1,931</b>	<b>\$1,989</b>	<b>\$2,048</b>	<b>\$2,110</b>	<b>\$11,773</b>

**Neighborhood:** Citywide

**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**

Council Goal - Accessible and Thriving Culture and Recreation



Youth using library technology.

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Metro and Community Planning**

## Envision Eugene Implementation

**Project Description:** For the past three years, the Planning Division has stretched salary savings from short-term vacancies to pay for needed consulting fees and other expenses related to Envision Eugene adoption. Despite a highly efficient use of funds, General Fund budget allocated for this work in FY13 and FY14 was not sufficient to cover the actual need. This trend continues; we are currently seeing a gap of approximately \$200k in contract and material expenditures for FY15. In future years, an ongoing, annual budget gap of \$80,000 - \$160,000 for necessary consulting work is anticipated. This item addresses consulting needs and does not address planning staffing. See the Planning Division Staffing item for additional staffing needs.

**Project Status:** *In Progress* - This item has previously appeared in the MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Operating: Program</b>							
General	\$160	\$160	\$160	\$160	\$160	\$160	<b>\$960</b>
<b>Total</b>	\$160	\$160	\$160	\$160	\$160	\$160	<b>\$960</b>

**Neighborhood:** Citywide

**Ward:** Citywide



**Specific Plans/Policies Related to this Project:**  
Council Goal - Sustainable Development

Envision Eugene logo.

Envision Eugene

Periodic Review Process

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Metro and Community Planning**

**Planning Division Staffing**

**Project Description:** Following the recession and subsequent reductions in the City’s General Fund , staffing levels in the Planning Division were reduced from 21 FTE to current levels of 14 FTE, or 66% of previous levels. While some administrative functions have been absorbed Department-wide, the ambitious scope of the Envision Eugene work plan and resurgence of development activity are straining current resources and underscoring the need to rebuild capacity within the Planning Division. Many of the proposed activities are highly complex and affect a broad range of interests .

The Eugene community and leadership place high expectations on the depth of public engagement and level of analysis for all local planning activities. To achieve these goals within the time horizon of Envision Eugene, multiple projects will need to be undertaken concurrently. In addition, several initiatives are expected to create a need for ongoing support, for example monitoring, analyzing and vetting key indicators related to growth in jobs and housing, providing support for development projects and incentive programs, and carrying out implementation of existing and proposed area plans. Current staff levels and funding resources are insufficient to meet these expectations. In the coming years we anticipate a need of 2-4 additional FTE, with an immediate need of 1.5 FTE.

**Project Status:** *Not Started* - This item is new in the FY16-21 MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Operating: Program</b>							
General	\$360	\$375	\$390	\$410	\$430	\$450	<b>\$2,415</b>
<b>Total</b>	<b>\$360</b>	<b>\$375</b>	<b>\$390</b>	<b>\$410</b>	<b>\$430</b>	<b>\$450</b>	<b>\$2,415</b>

**Neighborhood:** Citywide

**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**

Council Goal - Sustainable Development

Envision Eugene

Periodic Review Process



Map of Eugene showing urban growth boundary.

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Municipal Court**

## Jail Bed Additions - Lane County

**Project Description:** This item will support the ongoing addition of up to 150 jail beds dedicated to housing Eugene Municipal Court offenders. Costs include leasing additional jail bed capacity at the Lane County Jail every fiscal year on an ongoing basis, increase in the contractual court-appointed attorney time, increase in contractual City Prosecutor time and/or additional City Prosecutor staff. The jail beds will support the Downtown Safety Initiative and associated initiatives for adding police officers.

**Project Status: *Not Started*** - Central Services and Police Department staff are evaluating the need for additional jail beds and other public safety resources, as well as developing funding options.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<i>Funding Not Identified</i>							
<b>Operating: Program</b>							
General	\$5,200	\$5,304	\$5,411	\$5,518	\$5,629	\$5,741	<b>\$32,803</b>
<b>Total</b>	\$5,200	\$5,304	\$5,411	\$5,518	\$5,629	\$5,741	<b>\$32,803</b>

**Neighborhood:** Citywide

**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**

Council Goal - Safe Community

Downtown Safety Initiative



Jail Beds.

MYFP Category: Preserving and Maintaining Existing Assets

**Service Category: Parking**

## Broadway South and North Garages - Deferred Maintenance

**Project Description:** Repair loose bricks in stairs, reseal all joints, repair and replace insulation damaged by birds, epoxy inject all floor cracks and fix water ponding issues on P3 level.

**Project Status: *Not Started*** - This item has previously appeared in the CIP and MYFP as parking deferred maintenance.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
Parking	\$0	\$0	\$887	\$0	\$0	\$0	<b>\$887</b>
<b>Total</b>	\$0	\$0	\$887	\$0	\$0	\$0	<b>\$887</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Downtown

**Ward:** Ward 7

**Specific Plans/Policies Related to this Project:**

Parking Structure Condition Analysis (PSCA)



Broadway North Garage - Cracks in pour joint on level P1.

MYFP Category: Continuing Current Services

**Service Category: Parking**

## Credit Card Meter Replacement

**Project Description:** Replacement of University of Oregon campus credit card accepting parking meters installed in 2010 after completion of 10 year lifecycle.

**Project Status:** *Not Started* - This item has previously appeared in the MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<i>Funding Not Identified</i>							
<b>Operating: Program</b>							
Parking	\$0	\$0	\$0	\$0	\$508	\$0	<b>\$508</b>
<b>Total</b>	\$0	\$0	\$0	\$0	\$508	\$0	<b>\$508</b>

**Neighborhood:** Downtown

**Ward:** Multiple Wards

**Specific Plans/Policies Related to this Project:**

Parking Structure Condition Analysis (PSCA)



Campus credit card parking meters.

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Parking**

**Downtown Parking Wayfinding and Garage Signage**

**Project Description:** This project is a wholesale review of how downtown parking information is communicated, with the implementation of the final communication plan. It includes street wayfinding signs directing visitors to parking locations, marketing program of the City of Eugene parking program, and standardizes all signs/communications in the garages. When Portland implemented their "SmartPark" communication system, customer usage increased 32% in the first year.

**Project Status: Not Started** - This item has previously appeared in the CIP and MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Operating: Program</b>							
Parking	\$0	\$0	\$600	\$0	\$0	\$0	<b>\$600</b>
<b>Total</b>	\$0	\$0	\$600	\$0	\$0	\$0	<b>\$600</b>

**Neighborhood:** Downtown

**Ward:** Ward 7

**Specific Plans/Policies Related to this Project:**

Parking Structure Condition Analysis (PSCA)



Current communication in garages.

MYFP Category: Preserving and Maintaining Existing Assets

**Service Category: Parking**

## Hult Garage - Deferred Maintenance

**Project Description:** This project would provide funding to seal the exterior façade and interior face of roof level parapet walls, power wash the structure, repair soffit spalls, replace seals and re-caulk, and repair cracks in structural beams and parking decks.

**Project Status: Not Started** - This item has previously appeared in the MYFP and CIP as parking deferred maintenance.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<i>Funding Not Identified</i>							
<b>Capital</b>							
Parking	\$0	\$0	\$443	\$0	\$0	\$0	<b>\$443</b>
<b>Total</b>	\$0	\$0	\$443	\$0	\$0	\$0	<b>\$443</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Downtown

**Ward:** Ward 7

**Specific Plans/Policies Related to this Project:**

Parking Structure Condition Analysis (PSCA)



Hult Garage, showing spall in exterior wall.

MYFP Category: Preserving and Maintaining Existing Assets

**Service Category: Parking**

## Overpark Garage - Deferred Maintenance

**Project Description:** Funding for deck coating in the Overpark Garage, penetrating sealer applied to exterior perimeter walls and interior face of roof level walls, and pressure washing garage walls.

**Project Status:** *Not Started* - This item has previously appeared in the MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<i>Funding Not Identified</i>							
<b>Capital</b>							
Parking	\$0	\$0	\$791	\$0	\$0	\$0	<b>\$791</b>
<b>Total</b>	\$0	\$0	\$791	\$0	\$0	\$0	<b>\$791</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Downtown

**Ward:** Ward 7

**Specific Plans/Policies Related to this Project:**

Parking Structure Condition Analysis (PSCA)



Example of wear on Overpark deck.

MYFP Category: Preserving and Maintaining Existing Assets

**Service Category: Parking**

## Parcade Garage - Deferred Maintenance

**Project Description:** Replace parking deck coating, seal exterior faces of walls, including interior face of roof level parapet, repair cracks and spalling, power wash.

**Project Status: Not Started** - This item has previously appeared in the MYFP and CIP as parking deferred maintenance.

**Estimated Costs** (\$ in thousands)

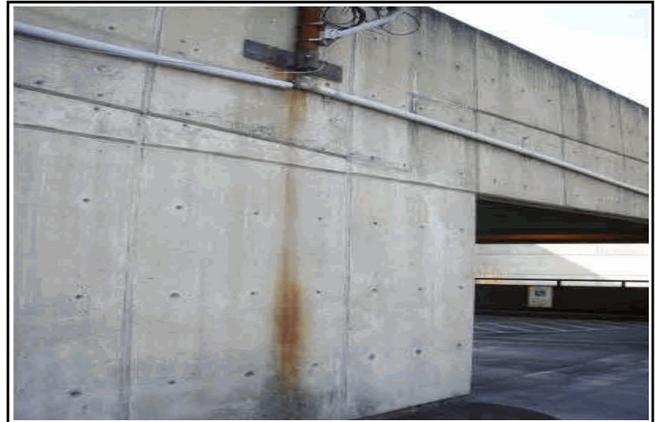
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<i>Funding Not Identified</i>							
<b>Capital</b>							
Parking	\$0	\$0	\$2,439	\$0	\$0	\$0	<b>\$2,439</b>
<b>Total</b>	\$0	\$0	\$2,439	\$0	\$0	\$0	<b>\$2,439</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Downtown

**Ward:** Ward 7

**Specific Plans/Policies Related to this Project:**  
Parking Structure Condition Analysis (PSCA)



Water leak in wall of Parade Garage.

MYFP Category: Preserving and Maintaining Existing Assets

**Service Category: Parking**

## Parking Garage Access System Replacement

**Project Description:** Equipment reserve to replace existing access control system in the Parcade & Overpark garages. Equipment was replaced in 2011 with a 10 year life cycle.

**Project Status:** *Not Started* - This item has previously appeared in the MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<i>Funding Not Identified</i>							
<b>Capital</b>							
Parking	\$0	\$0	\$0	\$0	\$363	\$0	<b>\$363</b>
<b>Total</b>	\$0	\$0	\$0	\$0	\$363	\$0	<b>\$363</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Downtown

**Ward:** Multiple Wards

**Specific Plans/Policies Related to this Project:**

Parking Structure Condition Analysis (PSCA)



The Overpark Garage (above) and Parcade each utilize a parking access control system.

MYFP Category: Preserving and Maintaining Existing Assets

**Service Category: Parking**

## Parking Garage Lighting Retrofit

**Project Description:** This project would replace the outdated light fixtures in the Overpark, Parcade, and Pearl Street Garages with higher efficiency lighting, such as LEDs, to provide energy cost savings, better lighting for customers, and a safer environment for visitors.

**Project Status:** *Not Started* - This item has previously appeared in the MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<i>Funding Not Identified</i>							
<b>Capital</b>							
Parking	\$0	\$0	\$300	\$0	\$0	\$0	<b>\$300</b>
<b>Total</b>	\$0	\$0	\$300	\$0	\$0	\$0	<b>\$300</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Downtown

**Ward:** Ward 7

**Specific Plans/Policies Related to this Project:**

Parking Structure Condition Analysis (PSCA)



Overpark Garage circa 1969.

MYFP Category: Preserving and Maintaining Existing Assets

**Service Category: Parking**

## Parking Structure Elevator Modernization

**Project Description:** There are seven elevators in the Overpark, Arcade, Pearl Street, and Hult Center Parking Garage facilities. The average age of these facilities is over 25 years and repair/replacement parts are becoming more difficult to acquire. These upgrades are recommended by the 2003 Elevator Modernization Report in a effort to anticipate and avoid breakdowns.

**Project Status:** *Not Started* - This item is new in the FY16-21 CIP and MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
Parking	\$0	\$0	\$0	\$0	\$975	\$0	<b>\$975</b>
<b>Total</b>	\$0	\$0	\$0	\$0	\$975	\$0	<b>\$975</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Downtown

**Ward:** Multiple Wards

**Specific Plans/Policies Related to this Project:**

Elevator Modernization Report

Parking Structure Condition Analysis (PSCA)



Elevator in the Overpark Garage.

MYFP Category: Continuing Current Services

**Service Category: Parking**

**Parking Structure Security Cameras**

**Project Description:** The Parking Fund has spent \$250,000 to \$500,000 per year on downtown parking garage security, depending on current security concerns. This proposal is to move to a fixed camera security model and away from security company patrols of the parking structures to achieve long-term cost savings. Cost shown is for installation of cameras and related cabling and monitoring equipment in six parking structures. The Parking Fund should experience a net savings in future years in comparison to current security contract costs.

**Project Status:** *Not Started* - This item has previously appeared in the MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Operating: Program</b>							
Parking	\$300	\$0	\$0	\$0	\$0	\$0	<b>\$300</b>
<b>Total</b>	<b>\$300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300</b>

**Neighborhood:** Downtown

**Ward:** Multiple Wards

**Specific Plans/Policies Related to this Project:**

Downtown Safety Initiative

Form used to alert parking customers of valuables visible in vehicle. Form is mailed to the vehicle owner on file.

MYFP Category: Preserving and Maintaining Existing Assets

**Service Category: Parking**

## Parking Structures Seismic Upgrade

**Project Description:** An initial seismic study of 45 City buildings was completed in February 1995 by Berry Architects. The cost of seismic upgrades of the Arcade and Overpark Garages was estimated at \$1.1 million in 1995. Cost estimate have been inflated to 2018 dollars.

**Project Status:** *Not Started* - This item has previously appeared in the MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<i>Funding Not Identified</i>							
<b>Capital</b>							
Parking	\$0	\$0	\$3,641	\$0	\$0	\$0	<b>\$3,641</b>
<b>Total</b>	\$0	\$0	\$3,641	\$0	\$0	\$0	<b>\$3,641</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Downtown

**Ward:** Ward 7

**Specific Plans/Policies Related to this Project:**

Facility Condition Report



Overpark Garage in downtown Eugene.

MYFP Category: Preserving and Maintaining Existing Assets

**Service Category: Parking**

## Pearl Street Garage - Deferred Maintenance

**Project Description:** Prepare faces of perimeter concrete elements (walls, cornices, spandrels, etc.) at all levels and apply wall coating to exterior face and penetrating sealer to interior face of top level. Pressure wash entire structure.

**Project Status: Not Started** - This item has previously appeared in the MYFP and CIP as parking deferred maintenance.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<i>Funding Not Identified</i>							
<b>Capital</b>							
Parking	\$0	\$0	\$568	\$0	\$0	\$0	<b>\$568</b>
<b>Total</b>	\$0	\$0	\$568	\$0	\$0	\$0	<b>\$568</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Downtown

**Ward:** Ward 3

**Specific Plans/Policies Related to this Project:**

Parking Structure Condition Analysis (PSCA)



Pearl Street Garage - Spall in Column.

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Parks and Open Space**

## Develop Water Play Features

**Project Description:** Design and construct new spray play features in priority locations. This project may include other redevelopment approaches to closed wading pools based on assessment of needs and options.

**Project Status: *Not Started*** - This item has previously appeared in the CIP and MYFP. Funded at \$30,000 in the FY12 capital budget.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
Parks SDC	\$0	\$200	\$200	\$200	\$200	\$200	<b>\$1,000</b>
<b>Operating: Facility</b>							
General	\$0	\$0	\$10	\$20	\$30	\$40	<b>\$100</b>
<b>Total</b>	<b>\$0</b>	<b>\$200</b>	<b>\$210</b>	<b>\$220</b>	<b>\$230</b>	<b>\$240</b>	<b>\$1,100</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Citywide

**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**

PROS (Parks, Recreation and Open Space)

Comprehensive Plan

PROS Project and Priority Plan



Spray play features are a popular replacement for wading pools that have been closed.

MYFP Category: Preserving and Maintaining Existing Assets

**Service Category: Parks and Open Space**

**Parks & Open Space Maintenance & Operations Capacity**

**Project Description:** Over the past 16 years, Eugene’s park and natural area system has benefited from a tremendous amount of community support through the passage of two voter-approved park bond measures and a successful donations program, as well as funding from parks System Development Charges (SDCs). These dollars have brought lasting changes to Eugene’s landscape including new parks in 17 neighborhoods, expanded and increased connectivity among Eugene’s natural areas, and future park sites ready for a growing community. Although Eugene’s park and natural area system has increased significantly in just over a decade, the operations and maintenance (O&M) resources needed to maintain these assets have not kept pace with this growth.

The large addition of assets to the park and natural area system without the sufficient O & M funding to maintain these assets has put a strain on the park system. In recent years, POS has been deferring maintenance throughout the system by spreading resources over a much larger area, the result being a rapidly growing number of assets across the system getting less and less attention.

**Project Status:** *Not Started* - This item has previously appeared in the MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<i>Funding Not Identified</i>							
<b>Operating: Program</b>							
General	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	<b>\$12,000</b>
<b>Total</b>	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	<b>\$12,000</b>

**Neighborhood:** Citywide

**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**

Council Goal - Accessible and Thriving Culture and Recreation



The need for park & open space maintenance has grown significantly.

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Parks and Open Space**

**Trail System Development**

**Project Description:** Renovation of existing trails to expand usability and extend season of use, and addition of new trails and trailhead kiosks. Targets high priority locations in the ridgeline system and existing running trails, including key linkages between existing trails and deteriorating trails that have decreased usability. High priority sites for new trail segments include Suzanne Arlie Park, Wild Iris Ridge, and South Eugene Meadows. Priority trails for major enhancement include portions of the Ridgeline Trail and the Skinner Butte Trail system. Ongoing maintenance and preservation costs shown as funded by General Capital Projects fund.

**Project Status: *In Progress*** - This item has previously appeared in the CIP and MYFP. Funds are budgeted under this program and then are transferred to specific projects as they are identified and developed. Funded in capital budget at \$150,000 in FY14 and \$175,000 in FY15.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
General Capital Projects	\$0	\$27	\$27	\$27	\$27	\$27	<b>\$135</b>
Parks SDC	\$120	\$300	\$120	\$120	\$300	\$120	<b>\$1,080</b>
<b>Operating: Facility</b>							
General	\$5	\$5	\$5	\$5	\$5	\$5	<b>\$30</b>
<b>Total</b>	<b>\$125</b>	<b>\$332</b>	<b>\$152</b>	<b>\$152</b>	<b>\$332</b>	<b>\$152</b>	<b>\$1,245</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Citywide

**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**

Council Goal - Accessible and Thriving Culture and Recreation

PROS Project and Priority Plan

Ridgeline Area Open Space Vision & Action Plan

Rivers to Ridges Metropolitan Regional Parks & Open Space Study



Hikers on the popular Ridgeline Trail.

MYFP Category: Continuing Current Services

**Service Category: Police Investigations**

## Evidence Control Unit Staffing

**Project Description:** The EPD Property Control Unit (PCU) conducted an extensive audit with an outside consultant in April of 2012. The executive summary recommended that the PCU needed 3 additional staff which would include a full-time Supervisor (currently supervision is shared), an additional PCU Specialist, and an additional Admin Aide. Typical staff costs related to training, computers, and other materials and service costs are included in this proposal. This need was identified based on the current backlog of evidence and the current level of evidence entering the system. Funding has been identified for FY16 and FY17. Future years remain unfunded.

**Project Status: Not Started** - This item has previously appeared in the MYFP.

**Estimated Costs** (\$ in thousands)

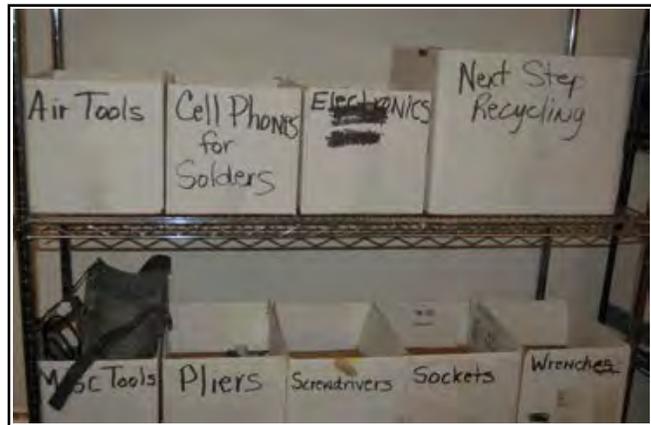
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Operating: Program</b>							
General	\$0	\$0	\$250	\$250	\$250	\$250	<b>\$1,000</b>
<b>Total</b>	\$0	\$0	\$250	\$250	\$250	\$250	<b>\$1,000</b>

**Neighborhood:** Citywide

**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**

Eugene Police Dept. Strategic Plan



Storage at the Property Control Unit.

MYFP Category: Preserving and Maintaining Existing Assets

**Service Category: Police Services**

## Police HQ Building/Parking Enhancements

**Project Description:** Future development and improvements at 300 Country Club. Police Headquarters moved into the retrofitted building in August of 2012. During the course of the move, the department identified several unfunded improvement needs such as covered parking for Patrol cars, extending the fence for security purposes, solar heat, and development of space for rental purposes.

**Project Status:** *Not Started* - This item has previously appeared in the CIP and MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<i>Placeholder</i>							
<b>Capital</b>							
Facilities Maintenance	\$0	\$250	\$250	\$250	\$250	\$250	<b>\$1,250</b>
<b>Total</b>	<b>\$0</b>	<b>\$250</b>	<b>\$250</b>	<b>\$250</b>	<b>\$250</b>	<b>\$250</b>	<b>\$1,250</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Cal Young

**Ward:** Ward 5

**Specific Plans/Policies Related to this Project:**  
Eugene Police Dept. Strategic Plan



New Police Headquarters at 300 Country Club Rd.

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Police Services**

## Police Special Operations Facility

**Project Description:** Renovate existing Lincoln Yard facility to improve functionality for Police Special Operations. A recent seismic inspection revealed there is no rebar in the concrete structure of the facility. To make the facility compliant, a major renovation or complete reconstruction would be required. The Lincoln Yard houses our SWAT team, Metro Explosives Unit, and Crisis Negotiation Team. These units require the storage of heavy vehicles that include the Command Bus, SWAT vehicles, and bomb truck.

**Project Status: *In Progress*** - This item has previously appeared in the MYFP. This is a placeholder, pending property sale.

**Estimated Costs** (\$ in thousands)

***Placeholder***

Estimated cost by year not yet determined for this placeholder project.

**Neighborhood:** Downtown

**Ward:** Ward 7

**Specific Plans/Policies Related to this Project:**  
Eugene Police Dept. Strategic Plan



Eugene Police vehicle.

MYFP Category: Improved or Expanded Services Not Part of an Adopted Plan

**Service Category: Police Services**

## Police Technology Equipment

**Project Description:** The body camera combines a tactical computer with video of officers working in the field. With a body camera, officers have the ability to show how a situation unfolds, from the visual perspective of the officer. Ideal systems have 30 second pre-event recording capabilities as well as maximum camera angles. Our current pilot system proves to be adequate but additional requirements would be a much added enhancement. Our current pilot body cameras have demonstrated their effectiveness as they are used by the Downtown team and Traffic Enforcement Unit officers. The cameras have changed the behaviors of people we engage with, provide video evidence, and resolved complaints. Body worn cameras will be the industry standard in the coming years. Costs estimates include the need for storage of records from the cameras and the need for staff to process evidence and manage storage.

In addition to Body Cams, EPD has multiple unfunded growing technology needs as trends in data-led policing emerge. These equipment needs include unidentified record management system expenses, in-car video needs, mobile data computer needs, radio issues both on Patrol and Traffic Enforcement Unit, on duty program, servers, storage, and related technology training.

**Project Status:** *In Progress* - This item has previously appeared in the MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<i>Funding Not Identified</i>							
<b>Operating: Program</b>							
General	\$250	\$250	\$250	\$250	\$250	\$250	<b>\$1,500</b>
<b>Total</b>	\$250	\$250	\$250	\$250	\$250	\$250	<b>\$1,500</b>

**Neighborhood:**

**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**

Eugene Police Dept. Strategic Plan



Example of Police body camera technology.

MYFP Category: Continuing Current Services

**Service Category: Police Services**

## Public Safety Answering Point (PSAP) Fund Shortfall

**Project Description:** The Public Safety Answering Point Fund (PSAP) accounts for the operation of 9-1-1 call taking in the emergency dispatch center. The revenue is from State of Oregon telephone excise taxes and is received via the Oregon Office of Emergency Management. Oregon law restricts the use of the 9-1-1 tax revenues distributed to Public Safety Answering Points; it may be used only for emergency network and 9-1-1 call taking and processing. Tax distribution is being impacted by the timing of tax revenues collected and the potential diversion of revenues by the state. Decreased subscribers and devices, and the potential for fund diversion will have a significant impact on future tax revenues. The PSAP Fund balance will be exhausted in FY18 and significant annual shortfalls are projected in future years.

Increases in costs continue to outpace growth in revenue and are further challenged by state and federal legislation. PSAP Board members and City of Eugene staff will continue to develop long term strategies to rebuild reserves and respond to legislative changes. The NET 911 Improvement Act of 2008 includes federal plan development at a national level to ensure the 9-1-1 network is capable of responding to all types of citizen contact and improve information sharing among all emergency response entities. This network capability includes receiving text messages, and sending photos or video content through 9-1-1 initial call routing. Technical challenges to receive these calls from non-traditional sources will require new equipment, standard operating procedures, and additional technical staff as well as significant training for call taking and dispatch staff. The Oregon Office of Emergency Management 9-1-1 Program estimates next generation technology could be in place statewide within 12 to 24 months.

**Project Status: *Not Started*** - This project is new in the FY16-21 MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b><i>Funding Not Identified</i></b>							
<b>Operating: Program</b>							
Public Safety Answering Point	\$0	\$0	\$7	\$216	\$470	\$743	<b>\$1,436</b>
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7</b>	<b>\$216</b>	<b>\$470</b>	<b>\$743</b>	<b>\$1,436</b>

**Neighborhood:** Citywide

**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**

Council Goal - Safe Community

Eugene Police Dept. Strategic Plan



9-1-1 call taking and emergency dispatch center.

MYFP Category: Continuing Current Services

**Service Category: Police Services**

## Regional Radio System

**Project Description:** The Regional Radio System managed by the Eugene Police Department potentially includes other subscribers and other City Departments as users of the system. This complex digital system needs to have updated dispatch consoles, and all related equipment, radio systems, and towers need updating and maintenance. The Lane Regional Information Group (LRIG), including the cities of Eugene, Springfield, Lane County and Eugene Water and Electric Board, oversees the interoperability of the regional radio system among these jurisdictions.

**Project Status:** *Not Started* - This item has previously appeared in the MYFP.

**Estimated Costs** (\$ in thousands)

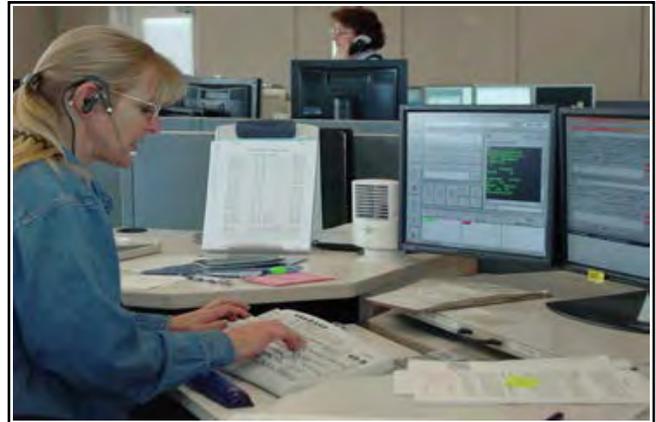
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<i>Funding Not Identified</i>							
<b>Operating: Program</b>							
General	\$195	\$1,033	\$1,346	\$1,396	\$0	\$0	<b>\$3,970</b>
<b>Total</b>	<b>\$195</b>	<b>\$1,033</b>	<b>\$1,346</b>	<b>\$1,396</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,970</b>

**Neighborhood:** Citywide

**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**

Eugene Police Dept. Strategic Plan



911 Call Taker/Dispatcher. Technology provided by the regional radio system.

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Police Services**

### Street Crimes Team

**Project Description:** Adds new team of 1 Sgt., 7 Officers, 1 Crime Prevention Specialist, 1 Crime Analyst, 1 Admin Aide and the one time purchases of 1 Sgt. vehicle, 5 Patrol vehicles, 1 Crime Prevention vehicle, and related set up costs to develop a new Street Crimes Team. This unit is a realistic approach to current EPD Strategic Goals and replaces the earlier plan originating from previous Police Executive Research Forum (PERF) and International City/County Management Association (ICMA) studies that required staffing structures that current economics will not allow.

**Project Status:** *Not Started* - This item has previously appeared in the MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Operating: Program</b>							
General	\$1,500	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	<b>\$7,750</b>
<b>Total</b>	<b>\$1,500</b>	<b>\$1,250</b>	<b>\$1,250</b>	<b>\$1,250</b>	<b>\$1,250</b>	<b>\$1,250</b>	<b>\$7,750</b>

**Neighborhood:** Citywide

**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**  
Eugene Police Dept. Strategic Plan



Historical Patrol Team. Street Crimes Team not implemented yet.

MYFP Category: Improved or Expanded Services Not Part of an Adopted Plan

**Service Category: Public Buildings & Facilities**

### City Hall Phase I - 4th Floor Tenant Improvements

**Project Description:** This project is to fund tenant improvements on the 4th floor of the new City Hall (Phase 1). This project includes building offices, restrooms, wiring, the HVAC system, and interior finishes on the 4th floor of the new City Hall (Phase 1). The improvements will cover a total area of 9,000 square feet.

**Project Status:** *Not Started* - This item is new in the FY 2016-2021 MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
General Capital Projects	\$0	\$1,500	\$0	\$0	\$0	\$0	<b>\$1,500</b>
<b>Operating: Facility</b>							
Facilities Maintenance	\$0	\$89	\$91	\$92	\$94	\$96	<b>\$462</b>
<b>Total</b>	<b>\$0</b>	<b>\$1,589</b>	<b>\$91</b>	<b>\$92</b>	<b>\$94</b>	<b>\$96</b>	<b>\$1,962</b>

**Neighborhood:** Downtown

**Ward:** Ward 1

**Specific Plans/Policies Related to this Project:**

Council Priority Issue

Council Specific Direction



Conceptual drawing of the front entrance to the new Eugene City Hall.

MYFP Category: Improved or Expanded Services Not Part of an Adopted Plan

**Service Category: Public Buildings & Facilities**

**City Hall Project Phase II**

**Project Description:** This project is a continuation of the City Hall project beyond phase 1. Phase 2 would include construction of a new office building totaling 60,000 to 80,000 square feet and an underground parking for approximately 50 vehicles on the west side of the existing City Hall block. Ongoing facility costs associated with this project have not yet been determined. Facility maintenance costs will depend on final square footage of project, but estimate for 80,000 square feet is shown.

**Project Status:** *Not Started* - This item is new in the FY16-21 MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<i>Placeholder</i>							
<b>Capital</b>							
General Capital Projects	\$0	\$0	\$40,000	\$0	\$0	\$0	<b>\$40,000</b>
<b>Operating: Facility</b>							
Facilities Maintenance	\$0	\$0	\$1,000	\$1,020	\$1,041	\$1,064	<b>\$4,125</b>
<b>Total</b>	\$0	\$0	\$41,000	\$1,020	\$1,041	\$1,064	<b>\$44,125</b>

**Neighborhood:** Downtown

**Ward:** Ward 1

**Specific Plans/Policies Related to this Project:**  
Council Specific Direction



City Hall Project Phase 2 conceptual drawing.

MYFP Category: Preserving and Maintaining Existing Assets

**Service Category: Public Buildings & Facilities**

## Echo Hollow/Sheldon Pool Systems Preservation

**Project Description:** Major repair/replacement of pool water supply piping and gutter drain systems at Echo Hollow Pool and stabilization of deteriorating pool shells at both Echo Hollow and Sheldon.

**Project Status: Not Started** - This project has previously appeared in the CIP and MYFP. Sheldon Pool water supply and gutter drain systems were replaced in FY12-FY13. This reduced the total cost of this project by \$1 million from the FY12-17 CIP level.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
General Capital Projects	\$0	\$0	\$0	\$0	\$0	\$1,500	<b>\$1,500</b>
<b>Total</b>	\$0	\$0	\$0	\$0	\$0	\$1,500	<b>\$1,500</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Multiple Neighborhoods

**Ward:** Multiple Wards

**Specific Plans/Policies Related to this Project:**

Council Goal - Accessible and Thriving Culture and Recreation

Echo Hollow Pool Conceptual Master Plan

Facility Condition Report

Sheldon Pool Conceptual Master Plan



Echo Hollow Pool.

MYFP Category: Preserving and Maintaining Existing Assets

**Service Category: Public Buildings & Facilities**

### Public Building Deferred Maintenance

**Project Description:** The General Fund supports 100+ buildings and structures totaling over 900,000 square feet, with a replacement value of about \$354 million. Deferred maintenance in General Fund buildings is currently estimated at approximately \$30 million. The deferred maintenance amount will continue to increase based on anticipated funding levels, which are inadequate.

**Project Status: Not Started** - This project has previously in the CIP and MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
General	\$1,845	\$1,873	\$1,902	\$1,933	\$1,966	\$1,979	<b>\$11,498</b>
<b>Total</b>	\$1,845	\$1,873	\$1,902	\$1,933	\$1,966	\$1,979	<b>\$11,498</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Multiple Neighborhoods

**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**

Council Goal - Effective, Accountable Municipal Government

Facility Condition Report

Financial Management Goals and Policies



Eugene Fire and EMS headquarters is one of many buildings maintained by the General Fund.

MYFP Category: Improved or Expanded Services Not Part of an Adopted Plan

**Service Category: Social Services**

### Homeless Initiative

**Project Description:** Council has asked Community Development staff to manage a growing portfolio of homelessness initiatives. Current General Fund levels are not sufficient to implement and manage these initiatives. Due to a significant increase in federal compliance requirements, staff time and federal resources cannot be utilized to meet this need.

**Project Status:** *In Progress* - This item has previously appeared in the MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<i>Funding Not Identified</i>							
<b>Operating: Program</b>							
General	\$100	\$100	\$100	\$100	\$100	\$100	<b>\$600</b>
<b>Total</b>	\$100	\$100	\$100	\$100	\$100	\$100	<b>\$600</b>

**Neighborhood:** Citywide

**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**  
Council Priority Issue



First Place Family Center provides services to many homeless families.

*MYFP Category: Improved or Expanded Services Not Part of an Adopted Plan*

**Service Category: Special Events/Eug Celebration**

## Major Track and Field Events

**Project Description:** This is a placeholder project to indicate the need for funding related to major track and field events. Projected costs are not yet determined.

**Project Status:** *Not Started* - This item is new in the FY16-21 MYFP.

**Estimated Costs** (\$ in thousands)

**Placeholder**

Estimated cost by year not yet determined for this placeholder project.

**Neighborhood:** Multiple Neighborhoods

**Ward:** Ward 3

**Specific Plans/Policies Related to this Project:**

Council Goal - Accessible and Thriving Culture and Recreation



Youth starting block program offered at USA Olympic Track & Field Championships.

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Stormwater & Wetlands Mgmt**

## Alton Baker Canoe Canal Renovation

**Project Description:** Funding would allow complete restoration of canoe canal, ponds, and development of related park facilities. Improvements will address natural resources enhancements, recreation improvements, and safety needs. More specifically, improvements would include: (a) improving conditions for paddling in the canoe canal (e.g., less required portages); (b) increasing shading of the canoe canal to reduce water temperatures; (c) reducing bacteria in the canoe canal to improve water quality; (d) enhancing habitat conditions for spring Chinook salmon, (e) improving boating access and providing path improvements, and (f) renovating landscaping. This project has high potential for garnering state and federal grants for the natural resources enhancements.

**Project Status: Not Started** - This project has previously appeared in the CIP and MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
General	\$0	\$500	\$500	\$0	\$0	\$0	<b>\$1,000</b>
Grants	\$0	\$1,000	\$1,000	\$0	\$0	\$0	<b>\$2,000</b>
Stormwater Utility - Capital	\$0	\$1,000	\$1,000	\$0	\$0	\$0	<b>\$2,000</b>
<b>Total</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Harlow

**Ward:** Ward 4

**Specific Plans/Policies Related to this Project:**

Council Goal - Accessible and Thriving Culture and Recreation

PROS Project and Priority Plan



Large numbers of geese and ducks create water quality issues (e.g., high bacteria loads) in Alton Baker Canoe Canal.

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Transportation**

**Eugene Bike Share**

**Project Description:** Bike share is an innovative transportation program, whereby system subscribers have access to public bicycles through self-service kiosk locations throughout the community. The system is accessed through low-cost subscriptions ranging from one-day access to annual membership. This project helps accomplish the goal of the Pedestrian & Bicycle Master plan (PBMP): "By the year 2031 Eugene will double the percentage of trips made on foot and by bicycle from 2011 levels." This project constructs kiosks and purchases bikes to implement a bike share system in Eugene. Costs shown are net of \$909,000 grant awarded in FY15.

**Project Status: Not Started** - This is a new project in the FY16-21 CIP. Funding for program operating costs associated with this project has not yet been identified.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$964	<b>\$964</b>
General Capital Projects	\$0	\$0	\$0	\$0	\$0	\$227	<b>\$227</b>
<b>Operating: Program</b>							
Other	\$0	\$0	\$0	\$0	\$0	\$240	<b>\$240</b>
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,431</b>	<b>\$1,431</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Citywide

**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**

City of Eugene Transportation System Plan (formerly Transplan)

Eugene Pedestrian and Bicycle Master Plan



Bike share system riders.

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Transportation**

**Franklin Boulevard Multiway Boulevard Improvements**

**Project Description:** Reconstruct Franklin between approximately 400 feet east of Walnut Street to Onyx Street to reconfigure into a multiway boulevard with two through lanes each direction, turn lanes, local access lanes, curbs and gutters, wide sidewalks, medians, street trees, modified or new traffic signals and street lights, and an additional Bus Rapid Transit (BRT) lane. Also includes, the addition of a second BRT lane from Onyx to Walnut, and sidewalk improvements between E 11th Avenue and Alder Street.

**Project Status: Not Started** - This item has previously appeared in the CIP and MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
Other	\$0	\$0	\$0	\$0	\$0	\$17,200	<b>\$17,200</b>
<b>Total</b>	\$0	\$0	\$0	\$0	\$0	\$17,200	<b>\$17,200</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Multiple Neighborhoods

**Ward:** Ward 3

**Specific Plans/Policies Related to this Project:**  
Regional Transportation Plan



Franklin Multi-way Boulevard Improvements.

MYFP Category: Preserving and Maintaining Existing Assets

Service Category: Transportation

## Pavement Preservation Program - Funding for Project Backlog

**Project Description:** In May 2007, the Council Subcommittee on Transportation Funding Solutions recommended a total yearly pavement preservation funding target of \$18 million. Unfunded amount shown is net of local motor vehicle fuel tax revenue, Transportation SDC reimbursement revenue, and 2012 Street Bond revenue.

**Project Status:** *In Progress* - This item has previously appeared in the CIP and MYFP.

### Estimated Costs (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
Pavement Preservation Capital	\$6,560	\$6,260	\$5,950	\$8,630	\$14,850	\$14,850	<b>\$57,100</b>
<b>Total</b>	<b>\$6,560</b>	<b>\$6,260</b>	<b>\$5,950</b>	<b>\$8,630</b>	<b>\$14,850</b>	<b>\$14,850</b>	<b>\$57,100</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Citywide

**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**

City of Eugene Transportation System Plan (formerly Transplan)

Pavement Management Program



Capital pavement overlay project in progress.

MYFP Category: Implementing Adopted Plans or Policies

**Service Category: Transportation**

**Railroad Quiet Zone**

**Project Description:** This project provides safety improvements and changes that could be made to the railroad crossings at Van Buren, Monroe, Madison, Jefferson, Washington, Lawrence, Lincoln, Pearl, High and Hilyard streets to obtain a regulatory Quiet Zone from the Federal Railroad Administration . The Quiet Zone will stop routine crossing train horns, but warning and emergency horns will continue. Potential safety improvements at individual crossings include quad gates, median or channelizing islands, and/or conversion of the street to one way. Planning with the neighborhoods is complete. Depending on the alternatives selected, the total project cost will vary. Potential funding sources are the General Fund, CDBG funds, Urban Renewal funds, SDC funds and assessments levied through a local improvement district.

**Project Status: Not Started** - This project has previously appeared in the MYFP.

**Estimated Costs** (\$ in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b>Funding Not Identified</b>							
<b>Capital</b>							
Other	\$0	\$3,000	\$1,000	\$1,000	\$1,000	\$1,000	<b>\$7,000</b>
<b>Total</b>	\$0	\$3,000	\$1,000	\$1,000	\$1,000	\$1,000	<b>\$7,000</b>

This project is included in the 2016-21 Capital Improvement Program.

**Neighborhood:** Multiple Neighborhoods

**Ward:** Multiple Wards

**Specific Plans/Policies Related to this Project:**

City of Eugene Transportation System Plan (formerly Transplan)

Council Goal - Safe Community

Council Specific Direction



Locations of railroad crossings within proposed Quiet Zone.

*MYFP Category: Improved or Expanded Services Not Part of an Adopted Plan*

**Service Category: Youth & Family Recreation Svcs**

## Youth After-School Healthy Lifestyle Education

**Project Description:** This programmatic funding would go toward expanding Recreation Services for current youth after-school programming. This funding would expand the service to 12-15 middle and elementary schools throughout the City. The programming would focus on modeling healthy habits by focusing on nutrition and outdoor activities.

**Project Status: *Not Started*** - This item has previously appeared in the MYFP as Youth After-School Continuation Funding.

**Estimated Costs** (\$ in thousands)

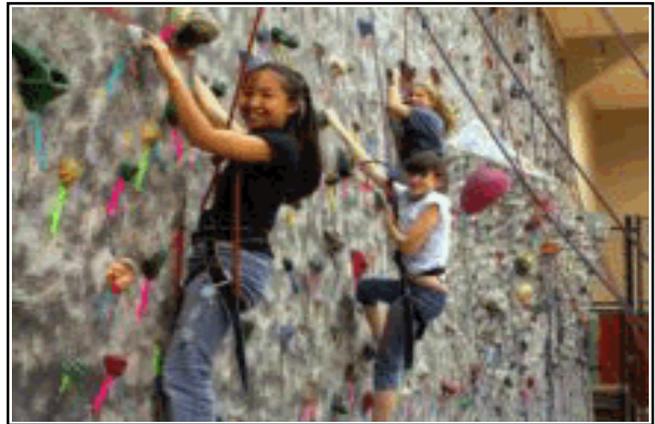
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
<b><i>Funding Not Identified</i></b>							
<b>Operating: Program</b>							
General	\$0	\$400	\$412	\$424	\$437	\$450	<b>\$2,123</b>
<b>Total</b>	\$0	\$400	\$412	\$424	\$437	\$450	<b>\$2,123</b>

**Neighborhood:** Citywide

**Ward:** Citywide

**Specific Plans/Policies Related to this Project:**

Council Goal - Accessible and Thriving Culture and Recreation



Youth using climbing wall.

