FY20 SB1 Supplemental Budget 1

City of Eugene, Oregon

Jon Ruiz, City Manager

EUGENE CITY COUNCIL
AGENDA ITEM SUMMARY

Public Hearing and Action: A Resolution Adopting a Supplemental Budget; Making Appropriations for the City of Eugene for the Fiscal Year Beginning July 1, 2019 and Ending June 30, 2020

Meeting Date: December 9, 2019
Department: Central Services
www.eugene-or.gov

Agenda Item Number: 4
Staff Contact: Vicki Silvers
Contact Telephone Number: 541-682-5082

ISSUE STATEMENT

City Council approval of the first Supplemental Budget for Fiscal Year 2020 is requested. Oregon Local Budget Law (Oregon Revised Statute 294.471) allows for supplemental budgets in the event of "an occurrence or condition that is not ascertained when preparing the original budget or a previous supplemental budget for the current year or current budget period and that requires a change in financial planning." ORS 294.471 also allows for a supplemental budget if there are "funds that are made available by another unit of federal, state or local government and the availability of which could not reasonably be foreseen when preparing the original budget or a previous supplemental budget for the current year or current budget period." This supplemental budget does not authorize any increase in the property tax levy and has been published in compliance with the Oregon Local Budget Law.

BACKGROUND

The supplemental budget that occurs in December of a fiscal year is usually the largest because of the audit adjustments to budgeted Beginning Working Capital and the reappropriation of funds from the prior fiscal year for contracts, program initiatives or projects that were started but not completed in that fiscal year. SB1 also recognizes new revenue, authorizes other unanticipated changes in legal appropriations, and includes one-time funding for strategic investments related to council initiatives and community resilience.

Transactions Related to Beginning Working Capital

Isler CPA, the City's external auditor, has completed its Fiscal Year 2019 audit and this supplemental budget includes Marginal Beginning Working Capital adjustments for all City funds. The MBWC is the difference between the estimate of FY19 ending working capital that was made in the FY20 Adopted Budget and the audited actual FY19 ending working capital. This adjustment is recognized on SB1 and is the largest component of the transactions included in this budget request.

General Fund FY19 Final Results and FY20 MBWC

For the Main Subfund of the General Fund, the MBWC adjustment is $1,342,038. MBWC can vary significantly from year to year. Excluding two large and unexpected legal settlements, the MBWC has averaged about $2.8 million each year over the past five years, with a range of negative $0.2 million to a positive $7.6 million.

The FY20 MBWC adjustment is due to a combination of higher revenues than anticipated ($0.8 million) and departmental underspending ($0.5 million) in FY19. Actual revenue variances from FY19 estimates included the following:

- Taxes were $0.5 million over estimates, due to higher property tax ($0.4 million) and local marijuana tax ($0.1 million) revenues;
- License and Permit revenue was $0.5 million higher than anticipated; and
- Miscellaneous revenues, charges for services and intergovernmental revenues were all slightly below budget estimates.

On the expenditures side, total underspending after accounting for funds allocated to cover the budgeted reserve for encumbrance was about $0.5 million. With fewer vacant positions and resource needs to advance strategic initiatives, this amount reflects a lower amount of departmental underspending than in recent years.

For more information about FY19 results, the FY19 Ending Working Capital and the Ending Fund Balance for the General Fund, see Attachment C of the Agenda Item Summary on the Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2019. That attachment includes information and highlights from the FY19 Comprehensive Annual Financial Report.

General Fund Transactions

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

Funding Source	Amount
MBWC adjustment	$1,342,038
FY20 Adopted Reserve for Encumbrances	4,217,614
Ground Emergency Medical Transport Revenue (net of expenses)	700,222
General Fund Contingency	12,000
Reserve for Revenue Shortfall	12,246,090
Total funds available for appropriation	$18,517,964

The total amount of funds suggested for appropriation on this supplemental budget in the Main Subfund of the General Fund (excluding $1,664,562 of expenditures backed by grant and Urban Renewal Agency revenues) consists of the items shown in the chart on the following page.

Funds to Appropriate	Amount
FY20 Reconciled Encumbrances (actual contracts carried over from FY19)	$1,679,004
Reappropriations (including Community Safety Initiative)	10,109,015
One-time Funding Requests	2,329,945
Transfer – Community Safety Fund (Loan)	3,000,000
Transfer - General Capital Projects Fund (General Capital)	900,000
Transfer - Construction and Rental Housing Fund (Affordable Housing Trust)	500,000
Total use of funds	18,517,964

The reserve for encumbrance represents a reserve for prior fiscal year encumbrances (contracts that were in effect but not completed as of June 30). Prior fiscal year encumbrances were budgeted at $4.2 million but only $1.7 million was actually needed, leaving $2.5 million available for appropriation. Reappropriations are funds that were earmarked for a specific purpose last year, but the efforts were not completed, and the funds are carried over to finish the work.

The recommendations for reappropriations and one-time spending of $12,253,650 are included in the chart below and grouped by the initiatives they support. As can be seen, the bulk of the funding requests relate to community safety which includes Community Safety Initiative reappropriation.

Reappropriations and One-Time Funding Requests	Amount
Climate Recovery	$342,539
Community Safety	7,978,641
Housing, Jobs and Infrastructure	1,341,590
Engagement	1,167,865
Homelessness	1,423,015
Total use of funds by category	$12,253,650

These appropriation requests offer the opportunity to continue to make progress on program offerings and strategic initiatives through targeted one-time investments. Many of the one-time funding requests in the General Fund are put forward under the strategies utilized over the past several years, allowing pilot programs and previous initiatives to continue as their effectiveness is evaluated, without obligating ongoing funding. This is a way to address important community goals in a deliberate manner without making long-term funding commitments that could lead to greater fiscal pressures in the years ahead.

Climate Recovery: This supplemental budget includes $342,539 of appropriations for the continuation of Climate Recovery Ordinance planning and implementation. Funding allocated for the CAP2.0 will be expended by December 2019. This request captures the costs to continue the work coming out of that process through June 2020, including funding for the CRO Analyst that supports this work and related program costs.

Climate Recovery		Amount
Reappropriation	CRO Planning and Implementation	$202,539
One-time Funding	CRO Planning and Implementation	140,000
	Total Climate Recovery	$342,539

Community Safety: On September 26, 2018, council unanimously recommended a one-time, 18-month funding strategy for the Community Safety Initiative. Funding in the amount of $8,662,000 for this purpose was included in SB1 last year. The amount that was estimated to be carried over from FY19 to cover FY20 Community Safety Initiatives was placed in the Reserve for Revenue Shortfall that was included in the FY20 Adopted Budget. This supplemental budget removes funds from the RRSF so that the funds can be spent on community safety, as directed by council.

Programs in the 18-month funding strategy include:

- **Prevention Services**, such as youth mental health services and early intervention programs; 15th Night youth homelessness prevention; continuation of Community Court; and continuation of the partnership with Whitebird Clinic in the Community Outreach Response Team

- **Homeless Services,** including Dusk to Dawn safe sleeping program; a day resource center; and ongoing support for programs such as the weekend Lindholm Center, the Car Camping Program and the Rest Stop Program

- **Public Safety Services,** including adding 10 Patrol Officers to create a city-wide Rapid Response Team; adding five Community Service Officers; adding four staff to the 911 Call Center; expanding jail services by five beds; funding for the Ambulance Transport Fund Shortfall; and funding Municipal Court and City Prosecutor services to meet growing needs

As previewed at the November 25 work session, this supplemental budget also includes an interfund loan of $3 million from the General Fund RRSF to the Community Safety Fund (see description later in this document). This loan will allow the Community Safety Fund to pay for $1 million of administrative and one-time start-up costs to begin tax collection as well as $2 million of additional Community Safety Initiative funds for services.

Another large community safety investment is funding for the downtown operations team. These funds provide for the downtown manager position, downtown ambassadors, day storage costs, and programming for youth and downtown events. Appropriations carried over from FY19 will pay for the efforts through March, and an additional $200,000 is requested to cover the remainder of the fiscal year.

Community Safety		Amount
Reappropriations	Community Safety Initiative	$6,269,450
	Downtown Ops Funding (thru March 31, 2020)	781,703
One-time Funding	Downtown Ops Funding (April 1 thru June 30, 2020)	200,000
	EPEA Contract Costs	501,091
	911 GIS Contract	64,397
	Records Management System	162,000
	Total Community Safety	$7,978,641

Housing, Jobs and Infrastructure: The largest expenditures in the housing, jobs and infrastructure category are the funding for urban reserves that is carried over from last fiscal year, and new funding for the Railroad Quiet Zone fencing that was directed by council in 2018 to come from the

General Fund. New one-time funding of $100,000 is requested for completion of the River Road/Santa Clara plan prior to adoption.

Housing, Jobs and Infrastructure		Amount
Reappropriations	Bridge Inspections	10,000
	Clear and Objective Land Use Code	68,925
	Clear Lake Expansion Area	20,000
	Economic Prosperity Initiative	53,149
	Economic Strategic Reserve	57,489
	Pillar 7 Growth Monitoring Data	63,981
	University Area Planning	60,000
	Urban Reserves	483,046
One-time Funding	House Bill 2001 FY20 Project Work	75,000
	Railroad Quiet Zone	350,000
	River Road/Santa Clara Plan Adoption	100,000
	Total Housing, Jobs and Infrastructure	$1,341,590

Engagement: City-wide communications dollars funded Engage Eugene, an online platform; the reappropriated balance will continue to fund enhancements to engagement efforts. The organization continues to plan for future events that bring the community together and leverage regional efforts to prepare for large scale and special events along the riverfront and related to 2021. The November 2019 special election to limit uses of the payroll tax and cap the rates is estimated to cost $186,000, which will be funded by a combination of Council Contingency and use of the RRSF.

Engagement		Amount
Reappropriations	2021 Planning and Community Events	268,543
	City-Wide Communications	90,000
	CivicRec	70,915
	Envision Eugene	38,682
	Employee Resource Center Staffing Support	133,000
	Metro Marketing Program	73,500
	Neighborhood Matching Grants	45,603
	River Road/Santa Clara Neighborhood Funds	30,165
One-time Funding	2021 Planning and Community Events	231,457
	November 2019 Special Election Costs	186,000
	Total Engagement	$1,167,865

Homelessness: Funding for a homeless shelter was originally included in the FY18 adopted budget per Budget Committee motion approved in May 2017. This funding will be used based on council direction associated with the Technical Assistance Collaborative report implementation. SB1 also includes carrying over and continuation of several other programs previously discussed by council. New one-time funding of $70,000 is requested to pilot and test new programs for refuse abatement, neighborhood impact abatement, trespass effect mitigation, and resilience training.

Homelessness		Amount
Reappropriations	Dusk to Dawn/Highway 99 Site	80,810
	Homeless Shelter Options	1,000,000
	Housing Tools and Strategies	22,205
One-time Funding	Homeless Right-of-way Clean-up	140,000
	Affordable Housing SDC Waiver - Bethel Taney Place Project	50,000
	Homeless Storage Program	60,000
	Homeless Operations Pilot Programs	70,000
	Total Homelessness Operations	$1,423,015

Other Uses of MBWC: There are two other appropriations requested from MBWC, per previous council direction. These are the General Capital Projects Fund for general capital projects of $900,000 and the transfer to the Construction and Rental Housing Fund for the Affordable Housing Trust for $500,000. Since these two together exceed the $1.3 million available from MBWC, these transfers are partially funded through a drawdown of RRSF.

Per the City's Financial Management Goals and Policies, the General Fund transfer to the General Capital Projects Fund, used to support ongoing preservation of General Fund building assets and Parks and Open space parks preservation and maintenance, is one of the highest priorities for use of MBWC. The amount of the transfer included on this supplemental budget is $0.9 million.

On April 8, 2019, council approved the Construction Excise Tax ordinance. This ordinance is expected to generate $0.5 million in tax revenue in FY20. In addition, council directed that $0.5 million of MBWC should be transferred to the Construction and Rental Housing Fund (Affordable Housing Trust) each year. This supplemental budget includes $1 million in expenditure authority in the new Affordable Housing Trust Fund, which is part of the Construction and Rental Housing reporting fund, to carry out the programs approved by council in the ordinance.

Interfund Loan for Community Safety/Payroll Tax

Council enacted a payroll tax to fund Community Safety Initiatives that is anticipated to go into effect in January 2021. A new fund, the Community Safety Fund, has been created for payroll tax revenues, administration and related community safety expenditures. This supplemental budget includes a loan from the General Fund RRSF of $3 million to the Community Safety Fund to cover $1 million of start-up and administrative expenses and $2 million of "Bridge Plus" funding on community safety programs. The loan will be repaid from payroll tax revenues in FY21.

The additional "Bridge Plus" funds will be used for a Homelessness Analyst for homeless services coordination, to provide funding gap support for the Ambulance Transport Fund, and to increase funding for the Eugene Police Department by $1.65 million. The EPD funds will be used to continue to ramp up the services by hiring additional officers, purchasing vehicles and continuing to fund the added services for another six months until the tax collections begin.

Local Marijuana Tax Revenue

This supplemental budget includes $470,000 of one-time expenditures that are eligible for spending from local marijuana tax revenue. Expenditures include $200,000 of new funding for downtown operations and several homelessness related expenditures (ROW clean-up, homeless storage program and homeless operations pilot programs). These expenditures meet the criteria

for use of these funds, which have been designated by council for parks security, community justice and human services.

RRSF Activity

There are a number of transactions included on this supplemental budget that affect the Reserve for Revenue Shortfall. This supplemental budget includes $12,246,090 funded from the RRSF, as follows:

RRSF Reconciliation	Amount
RRSF in the FY20 Adopted Budget	$28,645,079
Less: FY20 SB1 Uses	
Multi-Year Initiatives (from FY19 underspending)	-6,853,000
Community Safety Fund Loan	-3,000,000
Downtown Ops and Homelessness Programs (from Local Marijuana Tax)	-470,000
Railroad Quiet Zone Fencing	-350,000
November 2018 Election (after exhausting Council Contingency)	-174,000
One-time Funding for General Capital and Affordable Housing (beyond MBWC)	-57,962
Other RRSF Uses (one-time funding)	-1,155,818
Total Use of RRSF on SB1	-12,246,090
FY20 RRSF After SB1	$16,398,989

Funding for multi-year initiatives including Community Safety and Homeless Shelter Options was placed in RRSF as part of the FY20 Adopted Budget since the funds were not going to be spent in FY19. These funds are reappropriated from reserves on this supplemental budget. After these actions the RRSF will be $16.4 million or 9.3 percent of General Fund expenditures, which is above the RRSF target of 8 percent of General Fund expenditures.

Capital Carryover

The Capital Project Carryover Reconciliation is also included in this supplemental budget. An estimate of the unspent balance in each capital project was established in the FY20 Adopted Budget. These estimates have been reconciled with the actual FY19 expenditures, and the Capital Budget is adjusted to reflect the remaining unspent balances in each project. The Capital Carryover on this supplemental budget reduces the Capital Budget by $10,323,941 and increases Balance Available by the same amount.

Non-General Fund Transactions

This supplemental budget recognizes approximately $52 million in non-General Fund transactions, other than MBWC, encumbrances and capital carryover reconciliation. Nearly half of this total arises from recognizing and re-budgeting more than $31 million in grants and other agency share of projects revenue carried over from last year. The transactions for non-General Fund supplemental budgets are set out in Attachment A. The largest items including the following:

- Community Safety: Reappropriation of Fleet funding for the Community Safety Initiative to fund fleet acquisitions ($174,690).
- Housing, Jobs and Infrastructure: Reappropriation of various grants for the airport, transportation and wastewater total over $31 million. The largest new items funded on SB1 are $2 million for the Railroad Quiet Zone (western crossings) from transportation SDCs

and pavement preservation program funding and $1.3 million for the southern crossings from the Riverfront Urban Renewal District. This supplemental budget also includes $1 million in the Construction and Rental Housing Fund (Affordable Housing Trust) which is partially funded by the General Fund transfer of $0.5 million from MBWC. These funds are to pay for projects and programs that increase availability and access to owner and renter occupied housing to lower income community members.

- Efficient Government: The largest items in this category represent reappropriation of funds not expended in FY19 for telecom projects and equipment. New one-time spending includes increased corporate software operating funds, a contingency for emerging IT projects, and staffing in the professional services fund.
- Engagement: Increased performance activity at the Hult Center, resulting in additional revenue and expenses in the Cultural Services Subfund, budgeted at $1.5 million.
- Homelessness Operations: One-time funding of $0.9 million for homeless shelter options in the General Capital Fund.
- Grants and Revenue Backed Items: There is $1.4 million of new grant revenue and revenue backed items. The largest is a grant for $779,981 for the Coburg Loop-N Coburg Industrial Way funded by a federal grant from ODOT and the City of Coburg matching funds.

Community Safety Fund

This supplemental budget creates a new Community Safety Fund, as laid out in the ordinance. The fund will contain the proceeds of the payroll tax and all expenditures that are funded with the tax. In this supplemental budget, the Bridge Funding services will be transferred out of the General Fund and into the new tax, along with the $3 million loan for tax implementation and Bridge Plus funding. These services will be paid for with existing one-time dollars that are transferred as well as $3 million from the RRSF. The FY21 Proposed Budget will include repayment of this first loan, as well as provide for another loan during the remaining ramp up to implementation of the services. The second loan will be repaid in FY22, which will be the first year of full tax implementation.

Timing

In some cases, expenditure authority is needed immediately to carry out City Council direction or to meet legal or program requirements. Approval of SB1 in December allows the organization to prepare more accurate mid-year projections by having the general ledger reflect the audited balances in each fund. This, in turn, enables staff to more accurately project the Beginning Working Capital for the next fiscal year's Proposed Budget.

PREVIOUS COUNCIL DIRECTION

The supplemental budget includes many budget changes as a result of previous council direction and discussion. Some of the recent council meetings that have resulted in supplemental budget appropriations include but are not limited to:

November 25, 2019, Community Safety Initiative Update

Council received an update on programmatic and financial information related to the Community Safety Initiative and the Payroll Tax. The update included information about this supplemental budget.

April 8, 2019, Council Ordinance on Construction Excise Tax
Council adopted the ordinance enacting the Construction Excise Tax and indicating that they would fund an additional $500,000 annually for affordable housing from other City funds.

September 26, 2018, Community Safety Initiative Bridge Funding
Council directed the City Manager to including funding for a bridge strategy totaling $8.6 million on a supplemental budget.

February 26, 2018, Railroad Quiet Zone Funding Plan
Initial Railroad Quiet Zone Funding plan that included an intention to fund $350,000 from the General Fund for gaps in fencing along the route.

May 24, 2017, Budget Committee Motion on Homeless Shelter Options
The Budget Committee voted to allocate $1 million dollars for future shelter options.

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

CITY MANAGER'S RECOMMENDATION
Approve the attached resolution adopting SB1.

SUGGESTED MOTION
Move to adopt a resolution adopting a Supplemental Budget; making appropriations for the City of Eugene for the fiscal year beginning July 1, 2019, and ending June 30, 2020.

ATTACHMENTS
A. Transaction Summary
B. Resolution (with appropriation summaries)

FOR MORE INFORMATION
Staff Contact: Vicki Silvers
Telephone: 541-682-5082
Staff E-Mail: VSilvers@eugene-or.gov

Transaction Summary

010 General Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	60,834,217	2,295,822	a,d,f	63,130,039
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	125,022,000	0		125,022,000
Licenses/Permits	9,000,543	0		9,000,543
Intergovernmental	6,145,000	2,254,784	b	8,399,784
Rental	565,802	0		565,802
Charges for Services	16,140,771	1,610,000	b	17,750,771
Fines/Forfeitures	1,856,500	0		1,856,500
Miscellaneous	3,169,414	0		3,169,414
Interfund Transfers	11,443,096	0		11,443,096
Total Revenue	173,343,126	3,864,784		177,207,910
TOTAL RESOURCES	**234,177,343**	**6,160,606**		**240,337,949**
II. REQUIREMENTS				
Department Operating				
Central Services	27,401,970	3,695,577	a,b	31,097,547
Fire and Emergency Medical Services	32,885,929	570,894	a,b	33,456,823
Library, Recreation and Cultural Services	33,051,134	2,087,266	a,b,e	35,138,400
Planning and Development	8,213,562	2,215,187	a,b	10,428,749
Police	57,418,869	1,534,201	a,b	58,953,070
Public Works	6,807,147	374,641	a	7,181,788
Total Department Operating	165,778,611	10,477,766		176,256,377
Non-Departmental				
Interfund Transfers	4,949,300	8,204,760	a	13,154,060
Contingency	12,000	(12,000)	c	0
Special Payments	700,000	3,000,000	a	3,700,000
Reserves	31,287,898	(11,220,386)	a,d,f	20,067,512
Reserve for Encumbrances	4,289,534	(4,289,534)	a	0
UEFB	27,160,000	0		27,160,000
Total Non-Departmental	68,398,732	(4,317,160)		64,081,572
TOTAL REQUIREMENTS	**234,177,343**	**6,160,606**		**240,337,949**

010 General Fund

Main Subfund (011):

a) ***Carryover Reconciliation:***

Carryover Resources:

Beginning Working Capital Adjustment *	$1,342,038
FY20 Adopted Reserve for Encumbrances	$4,217,614
Total Carryover Resources	$5,559,652

New Resources:

Ground Emergency Medical Transport Revenue FY18	$700,222
Total New Resources	$700,222

Funding from Reserves:

Contingency	$12,000
Reserve for Revenue Shortfall	$12,246,090
Total Funding from Reserves	$12,258,090
Total Funds Available for Appropriation	**$18,517,964**

Distribution of Funds Available for Appropriation:

Reserve for Encumbrances Distribution to Departments:	
Central Services	$789,220
Fire and Emergency Medical Services	
Library, Recreation, and Cultural Services	$110,824
Planning and Development	$421,128
Police	$193,191
Public Works	$164,641
Total Encumbrance Distribution to Departments	$1,679,004
Reappropriations from Prior Fiscal Year:	
Central Services	$2,107,148
Library, Recreation, and Cultural Services	$149,262
Planning and Development	$1,051,455
Police	$336,390
Public Works	$10,000
Total Reappropriations from Prior Fiscal Year	$3,654,255
Other One-time Funding Requests:	
Interfund Transfer to the Construction & Rental Housing Fund for Affordable Housing CET	$500,000
Interfund Transfer to the General Capital Projects Fund	$900,000
Interfund Transfer to the General Capital Projects Fund for RRQZ Fencing	$350,000
Interfund Transfer to Community Safety Fund for Reappropriations	$6,269,450
Interfund Transfer to Fleet for Community Safety Fund for Reappropriations	$185,310
Interfund Loan to Community Safety Fund	$3,000,000
	$11,204,760

010 General Fund

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

Central Services	
Climate Recovery Ordinance Support & Planning	$140,000
Downtown Operations	($21,596)
2021 Planning & Community Events	$231,457
Homelessness Operations Pilot Programs	$70,000
November 2019 Special Election Costs	$186,000
Total Central Services One-Time Funding Requests	$605,861
Fire and Emergency Medical Services	
Records Management System	$162,000

Total Fire and Emergency Medical Services One-Time Funding Requests	$162,000
Library, Recreation and Cultural Services	
Downtown Operations	$230,939
Total Library, Recreation and Cultural Services One-Time Funding Requests	$230,939
Planning and Development	
Affordable Housing SDC Waiver for Bethel Taney Place Project	$50,000
Downtown Operations	$162,167
House Bill 2001 Land Use Code Project Work	$75,000
River Road Santa Clara Neighborhood Plan Adoption	$100,000
Total Planning and Development One-Time Funding Requests	$387,167
Police	
Downtown Operations	($171,510)
EPEA Contract Costs	$501,091
911 GIS Services	$64,397
Total Police One-Time Funding Requests	$393,978
Public Works	
Homeless Storage Program	$60,000
Right of Way Clean-up (6 months)	$140,000
Total Public Works One-Time Funding Requests	$200,000
Total Other One-Time Funding Requests	$13,184,705
Total Available Funds Appropriated	**$18,517,964**

* Beginning Working Capital Reconciliation: Increase the budgeted Beginning Working Capital in the Main Subfund of the General Fund by $1,342,038. This adjustment brings the FY20 budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***Revenue Adjustments:*** These transactions recognize new FY20 revenues or revenue-backed expenditures and increase operating appropriations in the following Departments:

Central Services	
Victims Assistance Services Grant	$193,348
Fire and Emergency Medical Services	
Ground Emergency Medical Transport Revenue FY18	$289,922
Assistance for Firefighters Grant	$118,972
Library, Recreation, and Cultural Services	
Best 4 After School Grant	$47,000
Madison 3 After School Grant	$10,000
Jane Higdon Bicycle Safety Grant	$39,241
Planning and Development	
Transportation Overlay District grant	$245,437
Town Square Staffing	$110,000

010 General Fund

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

Police Department	
Crisis Intervention Grant	$10,709
Various Oregon Department of Transportation grants	$229,967
Various Department of Justice Grants	$178,350
Various Homeland Security Grants	$140,016
Various Oregon Impact Grants	$50,000
Various Public Safety and Training Grants	$1,600
Total Revenue Adjustments	**$1,664,562**

c) ***Contingency:*** This section is intended to provide the status of the Council's contingency account after including transactions that are authorized by City Council to be charged against it.

Starting balance	$12,000
November Special Election Costs	($12,000)
Contingency balance after SB1	$0

Cultural Services Subfund (031):

d) Beginning Working Capital Reconciliation: Increase the budgeted Beginning Working Capital by $800,811 and increase the Cultural Services Subfund Reserve by the same amount. This adjustment brings the FY20 budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

e) ***One-time Funding Requests :*** Increase Charges for Services by $1,500,000 and increase the Library, Recreation and Cultural Services (LRCS) Department operating appropriations by the same amount.

Equipment Replacement Subfund (041):

f) Beginning Working Capital Reconciliation: Increase the budgeted Beginning Working Capital by $152,973 and increase the Equipment Replacement Subfund Reserve by the same amount. This adjustment brings the FY20 budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

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

	FY19 Adopted	FY20 Adopted	FY20 SB1 Action	FY20 Revised
General Fund Reserve for Revenue Shortfall	$17,497,485	$28,645,079	($12,246,090)	$16,398,989
General Fund 2021 Reserve	$0	$0		$0
General Fund Reserve for Property Tax Appeals	$0	$0		$0
General Fund Reserve for Excess Local Marijuana Tax Revenues	$0	$0		$0
Reserve for Prior Year Encumbrances	$0	$4,289,534	($4,289,534)	$0
Cultural Services Subfund Reserve	$2,318,444	$2,018,691	$860,231	$2,878,922
Cultural Services Reserve - Dedicated Donations for Arts	$31,111			$0
Equipment Replacement Reserve	$607,677	$624,128	$165,473	$789,601
Total	**$20,454,717**	**$35,577,432**	**($15,509,920)**	**$20,067,512**

110 Special Assessments Management Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,126,562	16,342	a	1,142,904
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	47,400	0		47,400
Miscellaneous	32,800	0		32,800
Interfund Transfers	30,000	0		30,000
Special Payments	2,700	0		2,700
Total Revenue	112,900	0		112,900
TOTAL RESOURCES	**1,239,462**	**16,342**		**1,255,804**
II. REQUIREMENTS				
Department Operating				
Central Services	109,440	0		109,440
Total Department Operating	109,440	0		109,440
Non-Departmental				
Interfund Transfers	10,000	0		10,000
Special Payments	30,000	0		30,000
Reserve	50,000	0		50,000
Balance Available	1,040,022	16,342	a	1,056,364
Total Non-Departmental	1,130,022	16,342		1,146,364
TOTAL REQUIREMENTS	**1,239,462**	**16,342**		**1,255,804**

110 Special Assessments Management Fund

a) ***Beginning Working Capital Reconciliation:*** Increase the budgeted Beginning Working Capital by $16,342, and increase Balance Available by the same amount. This adjustment brings the FY20 budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

111 Library Local Option Levy Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,939,662	340,664	a	2,280,326
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	2,589,000	0		2,589,000
Miscellaneous	60,000	0		60,000
Total Revenue	2,649,000	0		2,649,000
TOTAL RESOURCES	**4,588,662**	**340,664**		4,929,326
II. REQUIREMENTS				
Department Operating				
Library, Recreation and Cultural Services	2,477,510	(10,000)	b	2,467,510
Total Department Operating	2,477,510	(10,000)		2,467,510
Non-Departmental				
Reserve	2,111,152	0		2,111,152
Balance Available	0	350,664	a,b	350,664
Total Non-Departmental	2,111,152	350,664		2,461,816
TOTAL REQUIREMENTS	**4,588,662**	**340,664**		**4,929,326**

111 Library Local Option Levy Fund

a) ***Beginning Working Capital Reconciliation:*** Increase the budgeted Beginning Working Capital by $340,664 and increase Balance Available by the same amount. This adjustment brings the FY20 budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***Encumbrance Estimate Reconciliation:*** Reduce the Library, Recreation and Cultural Services Department operating appropriations by $10,000 to reconcile the amount estimated for payment of obligations incurred but not paid in FY19 to the actual amount paid, and increase Balance Available by the same amount.

112 Parks and Rec Local Option Levy Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,171,138	318,531	a	1,489,669
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	3,023,000	0		3,023,000
Miscellaneous	7,000	0		7,000
Total Revenue	3,030,000	0		3,030,000
TOTAL RESOURCES	**4,201,138**	**318,531**		4,519,669
II. REQUIREMENTS				
Department Operating				
Central Services	100,000	0		100,000
Library, Recreation and Cultural Services	50,000	0		50,000
Police	431,689	(63)	b,d	431,626
Public Works	2,798,297	68,086	c,d	2,866,383
Total Department Operating	3,379,986	68,023		3,448,009
Non-Departmental				
Balance Available	821,152	250,508	a,b,c,d	1,071,660
Total Non-Departmental	821,152	250,508		1,071,660
TOTAL REQUIREMENTS	**4,201,138**	**318,531**		**4,519,669**

112 Parks and Rec Local Option Levy Fund

a) ***Beginning Working Capital Reconciliation:*** Increase the budgeted Beginning Working Capital by $318,531 and increase Balance Available by the same amount. This adjustment brings the FY20 budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***One-Time Funding Requests:*** Increase Police Department operating appropriations by $1,200 for an increase in EPEA contract costs and decrease Balance Available by the same amount.

c) ***Reappropriations:*** Reappropriate $303,776 in Public Works Department operating appropriations and decrease Balance Available by the same amount for work not completed in FY19.

d) ***Encumbrance Estimate Reconciliation:*** Decrease Police Department operating appropriations by $1,263 and decrease Public Works Department operating appropriation by $235,690 to reconcile the amount estimated for payment of obligations incurred but not paid in FY19 to the actual amount paid, and increase Balance Available by the same amount.

130 Public Safety Communications Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	2,296,098	179,268	a	2,475,366
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	1,650,000	0		1,650,000
Charges for Services	121,611	0		121,611
Miscellaneous	55,000	0		55,000
Total Revenue	1,826,611	0		1,826,611
TOTAL RESOURCES	**4,122,709**	**179,268**		**4,301,977**
II. REQUIREMENTS				
Department Operating				
Police	2,381,042	45,628	b,c	2,426,670
Total Department Operating	2,381,042	45,628		2,426,670
Non-Departmental				
Interfund Transfers	225,000	0		225,000
Balance Available	1,516,667	133,640	a,b,c	1,650,307
Total Non-Departmental	1,741,667	133,640		1,875,307
TOTAL REQUIREMENTS	**4,122,709**	**179,268**		**4,301,977**

130 Public Safety Communications Fund

a) ***Beginning Working Capital Reconciliation:*** Increase the budgeted Beginning Working Capital by $179,268, and increase Balance Available by the same amount. This adjustment brings the FY20 budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***One-Time Funding Requests:*** Increase Police Department operating appropriations by $48,149 for increase in EPEA contract costs and decrease Balance Available by the same amount.

c) ***Encumbrance Estimate Reconciliation:*** Decrease Police Department operating appropriations by $2,521 to reconcile the amount estimated for payment of obligations incurred but not paid in FY19 to the actual amount paid, and increase Balance Available by the same amount.

131 Road Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	3,283,519	1,197,097	a	4,480,616
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	2,179,000	0		2,179,000
Intergovernmental	12,898,000	954,316	b,c,e	13,852,316
Rental	100,000	0		100,000
Charges for Services	382,500	0		382,500
Miscellaneous	243,790	0		243,790
Total Revenue	15,803,290	954,316		16,757,606
TOTAL RESOURCES	**19,086,809**	**2,151,413**		**21,238,222**
II. REQUIREMENTS				
Department Operating				
Public Works	14,913,111	1,001,339	b,c,d,e	15,914,450
Total Department Operating	14,913,111	1,001,339		15,914,450
Non-Departmental				
Interfund Transfers	2,947,000	0		2,947,000
Balance Available	1,226,698	1,150,074	a,b,d	2,376,772
Total Non-Departmental	4,173,698	1,150,074		5,323,772
TOTAL REQUIREMENTS	**19,086,809**	**2,151,413**		**21,238,222**

131 Road Fund

a) ***Beginning Working Capital Reconciliation:*** Increase the budgeted Beginning Working Capital by $1,197,097 and increase Balance Available by the same amount. This adjustment brings the FY20 budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***Reappropriations:*** Reappropriate $525,166 in Intergovernmental revenue for previous years grants and increase Public Works Department operating appropriations by the same amount. Reappropriate $58,758 in Public Works Department Operating appropriations for Median Design projects and decrease Balance Available by the same amount.

c) ***New Revenues:*** Recognize $425,000 in Intergovernmental revenue in ODOT grants for the SmartTrips Active Downtown and Transportation Demand Management grants and increase Public Works Department operating appropriations by the same amount.

d) ***Encumbrance Estimate Reconciliation:*** Decrease Public Works Department operating appropriations by $11,735 to reconcile the amount estimated for payment of obligations incurred but not paid in FY19 to the actual amount paid, and increase Balance Available by the same amount.

e) ***One-Time Funding Requests:*** Increase Intergovernmental revenue by $4,150 and increase Public Works Department operating appropriations for the I-105 Bike Share Grant by the same amount.

135 Telecom Registration/Licensing Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	4,637,102	1,490,624	a	6,127,726
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	2,900,000	0		2,900,000
Miscellaneous	162,000	0		162,000
Total Revenue	3,062,000	0		3,062,000
TOTAL RESOURCES	**7,699,102**	**1,490,624**		**9,189,726**
II. REQUIREMENTS				
Department Operating				
Central Services	4,577,239	2,107,798	b,c	6,685,037
Total Department Operating	4,577,239	2,107,798		6,685,037
Non-Departmental				
Debt Service	42,000	0		42,000
Interfund Transfers	3,000	0		3,000
Special Payments	120,000	0		120,000
Reserves	168,847	0		168,847
Balance Available	2,788,016	(617,174)	a,b,c	2,170,842
Total Non-Departmental	3,121,863	(617,174)		2,504,689
TOTAL REQUIREMENTS	**7,699,102**	**1,490,624**		**9,189,726**

135 Telecom Registration/Licensing Fund

a) ***Beginning Working Capital Reconciliation:*** Increase the budgeted Beginning Working Capital by $1,490,624 and increase Balance Available by the same amount. This adjustment brings the FY20 budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***Reappropriations:*** Increase Central Services Department operating appropriations by $2,164,265 for the Downtown High Speed Fiber project and other telecommunication projects not completed in the prior fiscal year and decrease Balance Available by the same amount.

c) ***Encumbrance Estimate Reconciliation:*** Decrease Central Services Department operating appropriations by $56,467 to reconcile the amount estimated for payment of obligations incurred but not paid in FY19 to the actual amount paid, and increase Balance Available by the same amount.

136 Community Safety Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	0	0		0
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	0	0		0
Charges for Services	0	0		0
Miscellaneous	0	0		0
Interfund Transfers	0	6,269,450	a	6,269,450
Special Payments	0	3,000,000	b	3,000,000
Total Revenue	0	9,269,450		9,269,450
TOTAL RESOURCES	**0**	**9,269,450**		**9,269,450**
II. REQUIREMENTS				
Department Operating				
Central Services	0	4,294,630		4,294,630
Police	0	4,664,192		4,664,192
Library, Recreation and Cultural Services	0	110,628		110,628
Total Department Operating	0	9,069,450		9,069,450
Non-Departmental				
Interfund Transfers	0	200,000	b	200,000
Special Payments	0	0		0
Reserve	0	0		0
Reserve for Encumbrances	0	0		0
Balance Available	0	0		0
Total Non-Departmental	0	200,000		200,000
TOTAL REQUIREMENTS	**0**	**9,269,450**		**9,269,450**

136 Community Safety Fund

a) **Fund Creation:** To create the new Community Safety Fund, transfer the remainder of the $8.6 million Bridge Funding appropriations from the General Fund to the new fund. This consists of $3,144,630 in Central Services Department operating appropriations, $3,014,192 in Police Department operating appropriations, and $110,628 in Library, Recreation and Cultural Services Department operating appropriations representing Bridge Funding work not completed in FY19 in the General Fund.

b) ***One-Time Funding Requests:*** Increase Special Payments by $3,000,000 for an Interfund Loan from the General Fund, increase Central Services Department operating appropriations by $1,150,000 for Payroll Tax implementation and community safety expenditures, increase Police Department operating appropriations by $1,650,000 for community safety expenditures, and increase Interfund Transfers by $200,000 for Ambulance Transport Fund support. This represents the Bridge Plus funding package that will be repaid with Payroll Tax receipts in FY21.

150 Construction and Rental Housing Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	6,798,669	3,567,381	a	10,366,050
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	4,565,685	0		4,565,685
Charges for Services	5,489,050	500,000	c	5,989,050
Fines/Forfeitures	25,000	0		25,000
Interfund Transfers	0	500,000	c	500,000
Miscellaneous	192,000	0		192,000
Total Revenue	10,271,735	1,000,000		11,271,735
TOTAL RESOURCES	**17,070,404**	**4,567,381**		**21,637,785**
II. REQUIREMENTS				
Department Operating				
Fire and Emergency Medical Services	357,432	0		357,432
Planning and Development	8,703,376	1,055,576	b,c	9,758,952
Public Works	505,577	0		505,577
Total Department Operating	9,566,385	1,055,576		10,621,961
Non-Departmental				
Interfund Transfers	1,024,000	0		1,024,000
Special Payments	1,020,000	0		1,020,000
Balance Available	5,460,019	3,511,805	a,b,c	8,971,824
Total Non-Departmental	7,504,019	3,511,805		11,015,824
TOTAL REQUIREMENTS	**17,070,404**	**4,567,381**		**21,637,785**

150 Construction and Rental Housing Fund

a) ***Beginning Working Capital Reconciliation:*** Increase the budgeted Beginning Working Capital by $3,567,381 and increase Balance Available by the same amount. This adjustment brings the FY20 budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***Encumbrance Estimate Reconciliation:*** Reduce Planning and Development Department operating appropriations by $59,424 to reconcile the amount estimated for payment of obligations incurred but not paid in FY19 to the actual amount paid, and increase Balance Available by the same amount.

c) ***One-Time Funding Requests:*** Increase Charges for Services (Construction Excise Tax) by $500,000, increase Interfund transfers by $500,000 (from the General Fund, per Ordinance 20609), and increase Planning and Development Department operating appropriations by $1,000,000 for work related to Construction Excise Tax ($1,000,000). Increase Planning and Development Department operating appropriations by $115,000 for additional staffing inspection and technical support positions ($80,000), inspector vehicle ($35,000), and decrease Balance Available by $115,000.

155 Solid Waste/Recycling Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	723,317	139,142	a	862,459
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	1,041,420	0		1,041,420
Miscellaneous	32,000	0		32,000
Total Revenue	1,073,420	0		1,073,420
TOTAL RESOURCES	**1,796,737**	**139,142**		**1,935,879**
II. REQUIREMENTS				
Department Operating				
Planning and Development	1,199,548	9,865	b,c	1,209,413
Total Department Operating	1,199,548	9,865		1,209,413
Non-Departmental				
Interfund Transfers	221,000	0		221,000
Balance Available	376,189	129,277	a,b,c	505,466
Total Non-Departmental	597,189	129,277		726,466
TOTAL REQUIREMENTS	**1,796,737**	**139,142**		**1,935,879**

155 Solid Waste/Recycling Fund

a) ***Beginning Working Capital Reconciliation:*** Increase the budgeted Beginning Working Capital by $139,142 and increase Balance Available by the same amount. This adjustment brings the FY20 budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***One-Time Funding Requests:*** Increase Planning and Development Department operating appropriations by $35,000 for the design and build of Oak Alley Waste Enclosure and decrease Balance Available by the same amount.

c) ***Encumbrance Estimate Reconciliation:*** Reduce Planning and Development Department operating appropriations by $25,135 to reconcile the amount estimated for payment of obligations incurred but not paid in FY19 to the actual amount paid, and increase Balance Available by the same amount.

170 Community Development Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	4,703,087	(1,581,155)	a	3,121,932
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	8,261,927	0		8,261,927
Charges for Services	50,500	0		50,500
Miscellaneous	765,449	0		765,449
Special Payments	2,394,000	0		2,394,000
Total Revenue	11,471,876	0		11,471,876
TOTAL RESOURCES	**16,174,963**	**(1,581,155)**		**14,593,808**
II. REQUIREMENTS				
Department Operating				
Planning and Development	3,586,275	(506,965)	a,b	3,079,310
Total Department Operating	3,586,275	(506,965)		3,079,310
Capital Projects				
Capital Projects	704,645	(380,330)	a	324,315
Capital Carryover	868,972	(488,642)	a	380,330
Total Capital Projects	1,573,617	(868,972)		704,645
Non-Departmental				
Debt Service	371,249	0		371,249
Interfund Transfers	176,000	0		176,000
Special Payments	8,909,961	(371,916)	a	8,538,045
Reserves	1,257,861	159,893	a	1,417,754
Balance Available	300,000	6,805	a,b	306,805
Total Non-Departmental	11,015,071	(205,218)		10,809,853
TOTAL REQUIREMENTS	**16,174,963**	**(1,581,155)**		**14,593,808**

170 Community Development Fund

a) ***Beginning Working Capital Reconciliation:*** Decrease the budgeted Beginning Working Capital by $1,581,155, decrease Planning and Development Department operating appropriation by $443,506, decrease Capital Projects appropriation by $380,330, decrease Capital Carryover by $488,642, decrease Special Payments by $371,916, increase Reserves by $159,893, and decrease Balance Available by $56,654. These adjustments bring the FY20 budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***Encumbrance Estimate Reconciliation:*** Reduce Planning and Development Department operating appropriations by $63,459 to reconcile the amount estimated for payment of obligations incurred but not paid in FY19 to the actual amount paid, and increase Balance Available by the same amount.

180 Library, Parks, and Recreation Special Revenue Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	5,433,565	324,851	a	5,758,416
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	34,920	0		34,920
Charges for Services	25,000	0		25,000
Miscellaneous	590,620	0		590,620
Special Payments	5,700	0		5,700
Total Revenue	656,240	0		656,240
TOTAL RESOURCES	**6,089,805**	**324,851**		**6,414,656**
II. REQUIREMENTS				
Department Operating				
Library Recreation and Cultural Svcs	385,500	0		385,500
Total Department Operating	385,500	0		385,500
Capital Projects				
Capital Projects	55,918	0		55,918
Capital Carryover	794,507	8,713	b	803,220
Total Capital Projects	850,425	8,713		859,138
Non-Departmental				
Reserves	3,677,149	314,322	a	3,991,471
Special Payments	108,900	(2,510)	a	106,390
Balance Available	1,067,831	4,326	a,b	1,072,157
Total Non-Departmental	4,853,880	316,138		5,170,018
TOTAL REQUIREMENTS	**6,089,805**	**324,851**		**6,414,656**

180 Library, Parks, and Recreation Special Revenue Fund

a) ***Beginning Working Capital Reconciliation:*** Increase the budgeted Beginning Working Capital by $324,851, decrease Special Payments by $2,510, increase Reserves by $314,322, and increase Balance Available by $13,039. These adjustments bring the FY20 budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***Capital Carryover Reconciliation:*** Increase Capital Carryover appropriations by $8,713 and decrease Balance Available by the same amount. This adjustment reconciles the FY20 Capital Carryover Estimate to the actual ending FY19 capital projects balance.

211 General Obligation Debt Service Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	556,393	(109,778)	a	446,615
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	13,206,650	0		13,206,650
Miscellaneous	141,000	0		141,000
Total Revenue	13,347,650	0		13,347,650
TOTAL RESOURCES	**13,904,043**	**(109,778)**		**13,794,265**
II. REQUIREMENTS				
Non-Departmental				
Debt Service	13,904,043	(109,778)	a	13,794,265
Total Non-Departmental	13,904,043	(109,778)		13,794,265
TOTAL REQUIREMENTS	**13,904,043**	**(109,778)**		**13,794,265**

211 General Obligation Debt Service Fund

a) ***Beginning Working Capital Reconciliation:*** Decrease the budgeted Beginning Working Capital by $109,778 and decrease Debt Service by the same amount. This adjustment brings the FY20 budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

250 Special Assessment Bond Debt Service Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	77,794	(561)	a	77,233
CHANGE TO WORKING CAPITAL				
REVENUE				
Miscellaneous	28,000	0		28,000
Special Payments	181,000	0		181,000
Total Revenue	209,000	0		209,000
TOTAL RESOURCES	**286,794**	**(561)**		**286,233**
II. REQUIREMENTS				
Non-Departmental				
Debt Service	180,000	0		180,000
Interfund Transfers	10,000	0		10,000
Reserves	96,794	(561)	a	96,233
Total Non-Departmental	286,794	(561)		286,233
TOTAL REQUIREMENTS	**286,794**	**(561)**		**286,233**

250 Special Assessment Bond Debt Service Fund

a) ***Beginning Working Capital Reconciliation:*** Decrease the budgeted Beginning Working Capital by $561 and decrease Reserves by the same amount. This adjustment brings the FY20 budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

310 General Capital Projects Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	56,409,937	(1,205,614)	a	55,204,323
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	0	103,496	b	103,496
Rental	0	0		0
Charges for Services	0	0		0
Miscellaneous	570,000	0		570,000
Interfund Transfers	3,369,300	1,250,000	c	4,619,300
Special Payments	0	746,623	a	746,623
Total Revenue	3,939,300	2,100,119		6,039,419
TOTAL RESOURCES	**60,349,237**	**894,505**		**61,243,742**
II. REQUIREMENTS				
Department Operating				
Library, Recreation & Cultural Services	20,000	0		20,000
Total Department Operating	20,000	0		20,000
Capital Projects				
Capital Projects	13,312,308	2,253,496	a,b,c,d	15,565,804
Capital Carryover	27,572,783	(1,512,079)	a,e	26,060,704
Total Capital Projects	40,885,091	741,417		41,626,508
Non-Departmental				
Debt Service	0	0		0
Interfund Transfers	0	0		0
Reserve	1,776,560	0		1,776,560
Balance Available	17,667,586	153,088	a,c,d	17,820,674
Total Non-Departmental	19,444,146	153,088		19,597,234
TOTAL REQUIREMENTS	**60,349,237**	**894,505**		**61,243,742**

310 General Capital Projects Fund

a) ***Beginning Working Capital Reconciliation:*** Decrease the budgeted Beginning Working Capital by $1,205,614, increase Fiscal Transactions (GO Bond line of credit draws) by $746,623, decrease Capital Carryover appropriations by $55,555, and decrease Balance Available by $403,436. These adjustments bring the FY20 Budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***New Revenues:*** Recognize Intergovernmental revenue by $103,496 for fire facilities and increase Capital Projects by the same amount.

c) ***One-Time Funding Requests:*** Increase Interfund Transfers by $1,250,000 for transfers from the General Fund, increase capital appropriations by $1,250,000 for Homeless Shelter Options ($900,000) and Railroad Quiet Zone fencing ($350,000).

d) ***Capital Carryover Reconciliation:*** Decrease Capital Carryover appropriations by $1,456,524 and increase Balance Available by the same amount. This adjustment reconciles the FY20 Capital Carryover Estimate to the actual ending FY19 capital projects balance.

330 System Development Capital Projects Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	35,910,760	330,416	a	36,241,176
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	60,000	0		60,000
Charges for Services	7,758,841	0		7,758,841
Miscellaneous	884,463	0		884,463
Total Revenue	8,703,304	0		8,703,304
TOTAL RESOURCES	**44,614,064**	**330,416**		**44,944,480**
II. REQUIREMENTS				
Department Operating				
Planning and Development	181,493	0		181,493
Public Works	477,409	0		477,409
Total Department Operating	658,902	0		658,902
Capital Projects				
Capital Projects	11,851,500	1,981,105	b	13,832,605
Capital Carryover	21,734,593	(1,182,750)	c	20,551,843
Total Capital Projects	33,586,093	798,355		34,384,448
Non-Departmental				
Interfund Transfers	57,000	0		57,000
Balance Available	10,312,069	(467,939)	a,b,c	9,844,130
	10,369,069	(467,939)		9,901,130
TOTAL REQUIREMENTS	**44,614,064**	**330,416**		**44,944,480**

330 System Development Capital Projects Fund

a) ***Beginning Working Capital Reconciliation:*** Increase the budgeted Beginning Working Capital by $330,416 and increase Balance Available by the same amount. This adjustment brings the FY20 Budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***One-Time Funding Requests:*** Increase Capital Projects appropriation by $1,981,105 for Alder Street ($32,000), Railroad Quiet Zone ($1,000,000), Amazon Active Transportation ($373,795), Garden Avenue ($295,310), and S. Willamette Street ($280,000). Decrease Balance Available by same amount.

c) ***Capital Carryover Reconciliation:*** Decrease Capital Carryover appropriations by $1,182,750 and increase Balance Available by the same amount. This adjustment reconciles the FY20 Capital Carryover Estimate to the actual ending FY19 capital projects balance.

340 Transportation Capital Projects Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	42,785,756	(22,051,465)	a	20,734,291
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	3,100,000	0		3,100,000
Intergovernmental	2,955,000	21,808,206	b,c	24,763,206
Rental	35,000	0		35,000
Miscellaneous	116,000	0		116,000
Interfund Transfers	1,950,000	0		1,950,000
Special Payments	9,915,000	0		9,915,000
Total Revenue	18,071,000	21,808,206		39,879,206
TOTAL RESOURCES	**60,856,756**	**(243,259)**		**60,613,497**
II. REQUIREMENTS				
Capital Projects				
Capital Projects	17,955,000	1,866,526	c,d	19,821,526
Capital Carryover	41,129,767	(3,254,464)	e	37,875,303
Total Capital Projects	59,084,767	(1,387,938)		57,696,829
Non-Departmental				
Balance Available	1,771,989	1,144,679	a,b,d,e	2,916,668
Total Non-Departmental	1,771,989	1,144,679		2,916,668
TOTAL REQUIREMENTS	**60,856,756**	**(243,259)**		**60,613,497**

340 Transportation Capital Projects Fund

a) ***Beginning Working Capital Reconciliation:*** Decrease the budgeted Beginning Working Capital by $22,051,465 and decrease Balance Available by the same amount. This adjustment brings the FY20 budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***Reappropriations:*** Reappropriate $21,028,225 in Intergovernmental revenue for previous years' grants and increase Balance Available by the same amount.

c) ***New Revenues:*** Recognize Intergovernmental revenue associated with ODOT grants and City of Coburg in the amount of $779,981 for the Coburg Loop project and increase Capital Projects appropriations by the same amount.

d) ***One-Time Funding Requests:*** Increase Capital Projects appropriation by $1,086,545 for City tree capital projects ($86,545) and Railroad Quiet Zone - West ($1,000,000) and decrease Balance Available by the same amount.

e) ***Capital Carryover Reconciliation:*** Decrease Capital Carryover appropriations by $3,254,464 and increase Balance Available by the same amount. This adjustment reconciles the FY20 Capital Carryover Estimate to the actual ending FY19 capital projects balance.

350 Special Assessment Capital Projects Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,404,735	18,427	a	1,423,162
CHANGE TO WORKING CAPITAL				
REVENUE				
Miscellaneous	40,194	0		40,194
Total Revenue	40,194	0		40,194
TOTAL RESOURCES	**1,444,929**	**18,427**		**1,463,356**
II. REQUIREMENTS				
Non-Departmental				
Interfund Transfers	20,000	0		20,000
Balance Available	1,424,929	18,427	a	1,443,356
Total Non-Departmental	1,444,929	18,427		1,463,356
TOTAL REQUIREMENTS	**1,444,929**	**18,427**		**1,463,356**

350 Special Assessment Capital Projects Fund

a) ***Beginning Working Capital Reconciliation:*** Increase the budgeted Beginning Working Capital by $18,427 and increase Balance Available by the same amount. This adjustment brings the FY20 Budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

510 Municipal Airport Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	25,365,374	(10,434,243)	a	14,931,131
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	43,700	0		43,700
Intergovernmental	9,519,000	8,833,258	b	18,352,258
Rental	1,006,102	0		1,006,102
Charges for Services	14,859,082	0		14,859,082
Fines/Forfeitures	3,200	0		3,200
Miscellaneous	193,602	0		193,602
Total Revenue	25,624,686	8,833,258		34,457,944
TOTAL RESOURCES	**50,990,060**	**(1,600,985)**		**49,389,075**
II. REQUIREMENTS				
Department Operating				
Fire and Emergency Medical Services	1,291,890	0		1,291,890
Police	1,114,114	3,560	e	1,117,674
Public Works	9,936,238	(227,159)	d,e	9,709,079
Total Department Operating	12,342,242	(223,599)		12,118,643
Capital Projects				
Capital Projects	11,612,500	300,000	e	11,912,500
Capital Carryover	11,407,448	(1,421,520)	c	9,985,928
Total Capital Projects	23,019,948	(1,121,520)		21,898,428
Non-Departmental				
Interfund Transfers	744,000	0		744,000
Reserves	6,358,213	(1,135,863)	a,b	5,222,350
Balance Available	8,525,657	879,997	a,c,d,e	9,405,654
Total Non-Departmental	15,627,870	(255,866)		15,372,004
TOTAL REQUIREMENTS	**50,990,060**	**(1,600,985)**		**49,389,075**

510 Municipal Airport Fund

a) ***Beginning Working Capital Reconciliation:*** Decrease the budgeted Beginning Working Capital by $10,434,243, decrease Reserves by $9,969,121, and decrease Balance Available by $465,122. This adjustment brings the FY20 Budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***Reappropriations:*** Recognize Intergovernmental revenues for previously budgeted Airport grants in the amount of $8,833,258 and increase Reserves by the same amount.

c) ***Capital Carryover Reconciliation:*** Decrease Capital Carryover appropriations by $1,421,520 and increase Balance Available by the same amount. This adjustment reconciles the FY20 Capital Carryover Estimate to the actual ending FY19 capital projects balance.

d) ***Encumbrance Estimate Reconciliation:*** Decrease the Public Works Department operating appropriations by $403,159 to reconcile the amount estimated for payment of obligations incurred but not paid in FY19 to the actual amount paid, and increase Balance Available by the same amount.

e) ***One-Time Funding Requests:*** Increase Police Department operating appropriation by $3,560 for EPEA contract costs, increase Public Works Operating appropriation by $176,000 for Wildlife Biology Contract ($84,000) and Jet Bridge Repairs ($92,000), increase Capital appropriation by $300,000 for Checked Baggage Inspection System and decrease Balance Available by $479,560 .

520 Parking Services Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	3,201,494	(1,851,240)	a	1,350,254
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	638,105	0		638,105
Charges for Services	6,147,858	95,000	b	6,242,858
Fines/Forfeitures	1,224,500	0		1,224,500
Miscellaneous	70,000	0		70,000
Total Revenue	8,080,463	95,000		8,175,463
TOTAL RESOURCES	**11,281,957**	**(1,756,240)**		**9,525,717**
II. REQUIREMENTS				
Department Operating				
Central Services	399,788	(683)	c	399,105
Planning and Development	6,376,876	(319,650)	b,c,e	6,057,226
Public Works	93,033	0		93,033
Total Department Operating	6,869,697	(320,333)		6,549,364
Capital Projects				
Capital Projects	1,000,000	(170,137)	a,e	829,863
Capital Carryover	1,617,987	(833,097)	d	784,890
Total Capital Projects	2,617,987	(1,003,234)		1,614,753
Non-Departmental				
Debt Service	26,250	0		26,250
Interfund Transfers	1,185,350	0		1,185,350
Special Payments	150,000	0		150,000
Balance Available	432,673	(432,673)	a,c,d,e	0
Total Non-Departmental	1,794,273	(432,673)		1,361,600
TOTAL REQUIREMENTS	**11,281,957**	**(1,756,240)**		**9,525,717**

520 Parking Services Fund

a) ***Beginning Working Capital Reconciliation*** *:* Decrease the budgeted Beginning Working Capital by $1,851,240, decrease Capital Projects by $250,137 and decrease Balance Available by $1,601,103. This adjustment brings the FY20 Budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***New Revenues:*** Recognize Charges for Services revenue in the amount of $95,000 as a result of 13th and Olive parking garage space rental and permit sales and increase the Planning and Development Department operating appropriations by the same amount.

c) ***Encumbrance Estimate Reconciliation:*** Reduce Central Services Department operating appropriations by $683 and Planning and Development Department operating appropriations by $484,650 to reconcile the amount estimated for payment of obligations incurred but not paid in FY19 to the actual amount paid, and increase Balance Available by the same amount.

d) ***Capital Carryover Reconciliation:*** Decrease Capital Carryover appropriations by $833,097 and increase Balance Available by the same amount. This adjustment reconciles the FY20 Capital Carryover Estimate to the actual ending FY19 capital projects balance.

e) ***One-Time Funding Requests:*** Increase Capital Projects appropriation by $80,000 for Deck Coating Project, decrease Balance Available by $150,000 for Overpark and Parcade gate-arm upgrades and increase Planning and Development Department operating appropriations by $70,000.

530 Wastewater Utility Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	8,329,310	(2,704,156)	a	5,625,154
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	16,000	0		16,000
Rental	6,132	0		6,132
Charges for Services	56,958,713	2,442,319	a,d,e	59,401,032
Fines/Forfeitures	5,000	0		5,000
Miscellaneous	154,500	0		154,500
Total Revenue	57,140,345	2,442,319		59,582,664
TOTAL RESOURCES	**65,469,655**	**(261,837)**		**65,207,818**
II. REQUIREMENTS				
Department Operating				
Public Works	25,805,489	92,002	b,d	25,897,491
Total Department Operating	25,805,489	92,002		25,897,491
Capital Projects				
Capital Projects	2,143,150	0		2,143,150
Capital Carryover	5,249,245	(1,412,491)	c	3,836,754
Total Capital Projects	7,392,395	(1,412,491)		5,979,904
Non-Departmental				
Interfund Transfers	1,820,000	0		1,820,000
Special Payments	28,636,000	467,000	e	29,103,000
Balance Available	1,815,771	591,652	a,b,c	2,407,423
Total Non-Departmental	32,271,771	1,058,652		33,330,423
TOTAL REQUIREMENTS	**65,469,655**	**(261,837)**		**65,207,818**

530 Wastewater Utility Fund

a) ***Beginning Working Capital Reconciliation:*** Decrease the budgeted Beginning Working Capital by $2,704,156, increase Charges for Services revenues by $1,104,169, and decrease Balance Available by $1,599,987. These adjustments bring the FY20 Budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***Encumbrance Estimate Reconciliation:*** Decrease the Public Works Department operating appropriations by $779,148 to reconcile the amount estimated for payment of obligations incurred but not paid in FY19 to the actual amount paid, and increase Balance Available by the same amount.

c) ***Capital Carryover Reconciliation:*** Decrease Capital Carryover appropriations by $1,412,491 and increase Balance Available by the same amount. This adjustment reconciles the FY20 Capital Carryover Estimate to the actual ending FY19 capital projects balance.

d) ***Reappropriations:*** Increase Public Works Department operating appropriations by $871,150 for major wastewater projects that were not completed in the prior fiscal year, and increase Charges for Services revenues by the same amount.

e) ***One-Time Funding Requests:*** Increase Charges for Services by $467,000 and increase Special Payments by the same amount for pass-through.

539 Stormwater Utility Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	13,664,963	464,932	a	14,129,895
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	172,000	0		172,000
Intergovernmental	9,000	709,527	b,c	718,527
Charges for Services	20,303,112	0		20,303,112
Miscellaneous	292,000	0		292,000
Total Revenue	20,776,112	709,527		21,485,639
TOTAL RESOURCES	**34,441,075**	**1,174,459**		**35,615,534**
II. REQUIREMENTS				
Department Operating				
Public Works	17,617,703	(16,306)	b,c,f	17,601,397
Total Department Operating	17,617,703	(16,306)		17,601,397
Capital Projects				
Capital Projects	2,915,000	5,300	e	2,920,300
Capital Carryover	5,734,614	361,158	d	6,095,772
Total Capital Projects	8,649,614	366,458		9,016,072
Non-Departmental				
Interfund Transfers	1,202,000	0		1,202,000
Special Payments	15,000	0		15,000
Balance Available	6,956,758	824,307	a,b,d,e,f	7,781,065
Total Non-Departmental	8,173,758	824,307		8,998,065
TOTAL REQUIREMENTS	**34,441,075**	**1,174,459**		**35,615,534**

539 Stormwater Utility Fund

a) ***Beginning Working Capital Reconciliation:*** Increase the budgeted Beginning Working Capital by $464,932 and increase Balance Available by the same amount. This adjustment brings the FY20 Budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***Reappropriations:*** Recognize Intergovernmental revenues supporting previously budgeted Stormwater operating grants in the amount of $662,527, increase Public Works Department operating appropriations by $204,882, and increase Balance Available by $457,645.

c) ***New Revenues:*** Recognize Intergovernmental revenue in the amount of $47,000 for a BLM Native Plant Materials grant and increase Public Works Department operating appropriations by the same amount.

d) ***Capital Carryover Reconciliation:*** Decrease Capital Carryover appropriation by $361,158 and decrease Balance Available by the same amount. This adjustment reconciles the FY20 Capital Carryover Estimate to the actual ending FY19 capital projects balance.

e) ***One-Time Funding Requests:*** Increase Capital Projects by $5,300 for City Trees project and decrease Balance Available by the same amount.

f) ***Encumbrance Estimate Reconciliation:*** Reduce the Public Works Department operating appropriations by $268,188 to reconcile the amount estimated for payment of obligations incurred but not paid in FY19 to the actual amount paid, and increase Balance Available by the same amount.

592 Ambulance Transport Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,442,428	(572,320)	a	870,108
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	0	47,000	b	47,000
Charges for Services	9,748,542	0		9,748,542
Miscellaneous	683,300	0		683,300
Interfund Transfers	0	200,000	b	200,000
Total Revenue	10,431,842	247,000		10,678,842
TOTAL RESOURCES	**11,874,270**	**(325,320)**		**11,548,950**
II. REQUIREMENTS				
Department Operating				
Fire and Emergency Medical Services	10,552,524	(325,320)	a,b,c	10,227,204
Total Department Operating	10,552,524	(325,320)		10,227,204
Non-Departmental				
Interfund Transfers	1,321,746	0		1,321,746
Balance Available	0	0	a,c	0
Total Non-Departmental	1,321,746	0		1,321,746
TOTAL REQUIREMENTS	**11,874,270**	**(325,320)**		**11,548,950**

592 Ambulance Transport Fund

a) ***Beginning Working Capital Reconciliation:*** Decrease the budgeted Beginning Working Capital by $572,320 and decrease Fire and Emergency Medical Services Department operating appropriations by $521,115 and Balance Available by $51,205. This adjustment brings the FY20 Budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***New Revenue:*** Increase Intergovernmental revenue in the amount of $47,000 for Healthcare Preparedness Program. Increase Fire and Emergency Medical Services Department operating appropriations by the same amount. Increase Interfund Transfers by $200,000 from the Community Safety Fund ($200,000) and increase Fire and Emergency Medical Services Department operating appropriations by the same amount as part of the Community Safety Initiative Bridge Plus funding.

c) ***Encumbrance Estimate Reconciliation:*** Decrease the Fire and Emergency Medical Services Department operating appropriations by $51,205 to reconcile the amount estimated for payment of obligations incurred but not paid in FY19 to the actual amount paid, and increase Balance Available by the same amount.

600 Fleet Services Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	16,196,730	5,855,956	a	22,052,686
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	66,750	0		66,750
Charges for Services	10,629,181	0		10,629,181
Miscellaneous	838,845	0		838,845
Interfund Transfers	1,550,000	185,310		1,735,310
Special Payments	120,000	0		120,000
Total Revenue	13,204,776	185,310		13,390,086
TOTAL RESOURCES	**29,401,506**	**6,041,266**		**35,442,772**
II. REQUIREMENTS				
Department Operating				
Public Works	13,863,531	4,561,733	b,c	18,425,264
Total Department Operating	13,863,531	4,561,733		18,425,264
Non-Departmental				
Interfund Transfers	460,000	0		460,000
Reserves	14,141,609	1,355,194	a,c	15,496,803
Balance Available	936,366	124,339	a,b	1,060,705
Total Non-Departmental	15,537,975	1,479,533		17,017,508
TOTAL REQUIREMENTS	**29,401,506**	**6,041,266**		**35,442,772**

600 Fleet Services Fund

a) ***Beginning Working Capital Reconciliation:*** Increase the budgeted Beginning Working Capital by $5,855,956, increase Reserves by $6,224,093, and decrease Balance Available by $368,137. These adjustments bring the FY20 Budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***Encumbrance Estimate Reconciliation:*** Decrease the Public Works Department operating appropriations by $492,476 to reconcile the amount estimated for payment of obligations incurred but not paid in FY19 to the actual amount paid, and increase Balance Available by the same amount.

c) ***Reappropriations:*** Increase Public Works Department operating appropriations by $4,868,899 for the purchase of motor vehicles and decrease Reserves by the same amount.

610 Information Systems and Services Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	4,914,116	945,234	a	5,859,350
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	7,774,013	0		7,774,013
Miscellaneous	171,000	0		171,000
Total Revenue	7,945,013	0		7,945,013
TOTAL RESOURCES	**12,859,129**	**945,234**		**13,804,363**
II. REQUIREMENTS				
Department Operating				
Central Services	8,349,084	1,197,539	b,c,d	9,546,623
Total Department Operating	8,349,084	1,197,539		9,546,623
Non-Departmental				
Interfund Transfers	279,000	0		279,000
Reserves	2,315,610	(211,677)	b	2,103,933
Balance Available	1,915,435	(40,628)	a,c,d	1,874,807
Total Non-Departmental	4,510,045	(252,305)		4,257,740
TOTAL REQUIREMENTS	**12,859,129**	**945,234**		**13,804,363**

610 Information Systems and Services Fund

a) ***Beginning Working Capital Reconciliation:*** Increase the budgeted Beginning Working Capital by $945,234 and increase Balance Available by the same amount. This adjustment brings the FY20 Budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***Reappropriations:*** Increase Central Services Department operating appropriations by $211,677 for the Municipal Court Tyler on Premise Project case management software acquisition and decrease Reserves by the same amount.

c) ***Encumbrance Estimate Reconciliation:*** Reduce the Central Services Department operating appropriations by $45,507 to reconcile the amount estimated for payment of obligations incurred but not paid in FY19 to the actual amount paid, and increase Balance Available by the same amount.

d) ***One-Time Funding Requests:*** Increase Central Service Department operating appropriations by $277,130 for Emerging IT projects and $754,239 for Corporate Software operating budget and decrease Balance Available by $1,031,369.

615 Facilities Services Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	3,636,277	(306,551)	a	3,329,726
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	715,478	0		715,478
Charges for Services	10,668,718	0		10,668,718
Miscellaneous	132,250	0		132,250
Special Payments	150,000	0		150,000
Total Revenue	11,666,446	0		11,666,446
TOTAL RESOURCES	**15,302,723**	**(306,551)**		**14,996,172**
II. REQUIREMENTS				
Department Operating				
Central Services	10,525,244	(136,904)	b	10,388,340
Planning and Development	544,723	(30,926)	b	513,797
Total Department Operating	11,069,967	(167,830)		10,902,137
Capital Projects				
Capital Projects	351,712	0		351,712
Capital Carryover	664,022	(14,559)	c	649,463
Total Capital Projects	1,015,734	(14,559)		1,001,175
Non-Departmental				
Interfund Transfers	654,000	0		654,000
Reserves	200,000	0		200,000
Balance Available	2,363,022	(124,162)	a,b,c	2,238,860
Total Non-Departmental	3,217,022	(124,162)		3,092,860
TOTAL REQUIREMENTS	**15,302,723**	**(306,551)**		**14,996,172**

615 Facilities Services Fund

a) ***Beginning Working Capital Reconciliation:*** Decrease the budgeted Beginning Working Capital by $306,551 and decrease Balance Available by the same amount. This adjustment brings the FY20 budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***Encumbrance Estimate Reconciliation:*** Decrease Central Services Department operating appropriations by $136,904, decrease Planning and Development operating appropriations by $30,926, and increase Balance Available by $167,830 to reconcile the amount estimated for payment of obligations incurred but not paid in FY19 to the actual amount paid.

c) ***Capital Carryover Reconciliation:*** Decrease Capital Carryover appropriation by $14,559 and increase Balance Available by the same amount. This adjustment reconciles the FY20 Capital Carryover Estimate to the actual ending FY19 capital projects balance.

620 Risk and Benefits Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	22,590,053	358,112	a	22,948,165
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	235,000	0		235,000
Charges for Services	46,018,762	0		46,018,762
Miscellaneous	1,013,160	0		1,013,160
Total Revenue	47,266,922	0		47,266,922
TOTAL RESOURCES	**69,856,975**	**358,112**		**70,215,087**
II. REQUIREMENTS				
Department Operating				
Central Services	40,426,779	(153,592)	b	40,273,187
Total Department Operating	40,426,779	(153,592)		40,273,187
Non-Departmental				
Debt Service	7,339,400	0		7,339,400
Interfund Transfers	281,000	0		281,000
Reserves	6,779,890	172,683	a	6,952,573
Balance Available	15,029,906	339,021	a,b	15,368,927
Total Non-Departmental	29,430,196	511,704		29,941,900
TOTAL REQUIREMENTS	**69,856,975**	**358,112**		**70,215,087**

620 Risk and Benefits Fund

a) ***Beginning Working Capital Reconciliation:*** Increase the budgeted Beginning Working Capital by $358,112, increase Reserves by $172,683, and increase Balance Available by $185,429. These adjustments bring the FY20 Budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***Encumbrance Estimate Reconciliation:*** Reduce the Central Services Department operating appropriations by $153,592 to reconcile the amount estimated for payment of obligations incurred but not paid in FY19 to the actual amount paid, and increase Balance Available by the same amount.

630 Professional Services Fund

	FY20 Adopted	FY20 SB1 Action		FY20 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	396,624	690,113	a	1,086,737
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	8,357,896	300,000	b	8,657,896
Miscellaneous	18,000	0		18,000
Total Revenue	8,375,896	300,000		8,675,896
TOTAL RESOURCES	**8,772,520**	**990,113**		**9,762,633**
II. REQUIREMENTS				
Department Operating				
Public Works	7,611,994	296,137	b,c	7,908,131
Total Department Operating	7,611,994	296,137		7,908,131
Non-Departmental				
Interfund Transfers	753,000	0		753,000
Reserves	307,100	0		307,100
Balance Available	100,426	693,976	a,c	794,402
Total Non-Departmental	1,160,526	693,976		1,854,502
TOTAL REQUIREMENTS	**8,772,520**	**990,113**		**9,762,633**

630 Professional Services Fund

a) ***Beginning Working Capital Reconciliation:*** Increase the budgeted Beginning Working Capital by $690,113 and increase Balance Available by the same amount. This adjustment brings the FY20 budgeted Beginning Working Capital in compliance with the audited FY19 actual revenues and expenditures as determined by Isler CPA, the City's external auditor.

b) ***One-Time Funding Requests:*** Increase Public Works Department operating appropriations by $300,000 for additional staffing to support capital projects associated with the Parks and Recreation capital bond measure and increase Charges for Services revenue due to internal service fund charges that will be billed to the capital projects.

c) ***Encumbrance Estimate Reconciliation:*** Reduce the Public Works Department operating appropriations by $3,863 to reconcile the amount estimated for payment of obligations incurred but not paid in FY19 to the actual amount paid, and increase Balance Available by the same amount.

Attachment B

Resolution Number 5284

A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET; MAKING APPROPRIATIONS FOR THE CITY OF EUGENE FOR THE FISCAL YEAR BEGINNING JULY 1, 2019, AND ENDING JUNE 30, 2020.

The City Council of the City of Eugene finds that Adopting the Supplemental Budget and Making Appropriations is necessary under ORS 294.471.

NOW THEREFORE,

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

Section 1.
That the Supplemental Budget for the City of Eugene, Oregon, for the fiscal year beginning July 1, 2019, and ending June 30, 2020, as set forth in attached Exhibit A is hereby adopted.

Section 2.
The supplemental amounts for the fiscal year beginning July 1, 2019, and ending June 30, 2020, and for the purposes shown in attached Exhibit A are hereby appropriated.

Section 3.
That this Supplemental Budget is prepared in accordance with ORS 294.471(1), which authorizes the formulation of a supplemental budget resulting from "An occurrence or condition that is not ascertained when preparing the original budget or a previous supplemental budget for the current year or current budget period and that requires a change in financial planning." This Supplemental Budget was published in accordance with ORS 294.471(3).

Section 4.
This resolution complies with ORS 294.471(4), and does not authorize an increase in the levy of property taxes above the amount in the Adopted Budget publication.

Section 5.
This supplemental budget includes an interfund loan in the amount of $3 million from the General Fund to the Community Safety Fund. The purpose of the loan is to provide administration and start-up funds for the payroll tax and to enhance the bridge funding available for Community Safety Initiatives. The loan will be repaid in FY21.

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City Recorder

EXHIBIT A

	Amounts in dollars
GENERAL FUND	
Department Operating	
Central Services	3,695,577
Fire and Emergency Medical Services	570,894
Library, Recreation and Cultural Services	2,087,266
Planning and Development	2,215,187
Police	1,534,201
Public Works	374,641
Total Department Operating	10,477,766
Non-Departmental	
Contingency	(12,000)
Interfund Transfers	8,204,760
Reserves	(15,509,920)
Special Payments	3,000,000
Total Non-Departmental	(4,317,160)
TOTAL GENERAL FUND	**6,160,606**
SPECIAL ASSESSMENT MANAGEMENT FUND	
Non-Departmental	
* Balance Available	16,342
Total Non-Departmental	16,342
TOTAL SPECIAL ASSESSMENT MANAGEMENT FUND	**16,342**
LIBRARY LOCAL OPTION LEVY FUND	
Department Operating	
Library, Recreation and Cultural Services	(10,000)
Total Department Operating	(10,000)
Non-Departmental	
* Balance Available	350,664
Total Non-Departmental	350,664
TOTAL LIBRARY LOCAL OPTION LEVY FUND	**340,664**

PARKS AND REC LOCAL OPTION LEVY

Department Operating	
Police	(63)
Public Works	68,086
Total Department Operating	68,023
Non-Departmental	
* Balance Available	250,508
Total Non-Departmental	250,508
TOTAL PARKS AND REC LOCAL OPTION LEVY	**318,531**

PUBLIC SAFETY COMMUNICATIONS FUND

Department Operating	
Police	45,628
Total Department Operating	45,628
Non-Departmental	
* Balance Available	133,640
Total Non-Departmental	133,640
TOTAL PUBLIC SAFETY COMMUNICATIONS FUND	**179,268**

ROAD FUND

Department Operating	
Public Works	1,001,339
Total Department Operating	1,001,339
Non-Departmental	
* Balance Available	1,150,074
Total Non-Departmental	1,150,074
TOTAL ROAD FUND	**2,151,413**

TELECOM REGISTRATION/LICENSING FUND

Department Operating	
Central Services	2,107,798
Total Department Operating	2,107,798
Non-Departmental	
* Balance Available	(617,174)
Total Non-Departmental	(617,174)
TOTAL TELECOM REGISTRATION/LICENSING FUND	**1,490,624**

COMMUNITY SAFETY FUND

Department Operating	
Central Services	4,294,630
Police	4,664,192
Library, Recreation and Cultural Services	110,628
Total Department Operating	9,069,450
Non-Departmental	
Interfund Transfers	200,000
Total Non-Departmental	200,000
TOTAL COMMUNITY SAFETY FUND	**9,269,450**

CONSTRUCTION AND RENTAL HOUSING FUND

Department Operating	
Planning and Development	1,055,576
Total Department Operating	1,055,576
Non-Departmental	
* Balance Available	3,511,805
Total Non-Departmental	3,511,805
TOTAL CONSTRUCTION AND RENTAL HOUSING FUND	**4,567,381**

SOLID WASTE/RECYCLING FUND

Department Operating	
Planning and Development	9,865
Total Department Operating	9,865
Non-Departmental	
* Balance Available	129,277
Total Non-Departmental	129,277
TOTAL SOLID WASTE/RECYCLING FUND	**139,142**

COMMUNITY DEVELOPMENT FUND

Department Operating		
	Planning and Development	(506,965)
Total Department Operating		(506,965)
Capital Projects		
	Capital Projects	(868,972)
Total Capital Projects		(868,972)
Non-Departmental		
*	Reserves	159,893
*	Balance Available	6,805
	Special Payments	(371,916)
Total Non-Departmental		(205,218)
TOTAL COMMUNITY DEVELOPMENT FUND		**(1,581,155)**

LIBRARY, PARKS AND RECREATION SPECIAL REVENUE FUND

Capital Projects		
	Capital Projects	8,713
Total Capital Projects		8,713
Non-Departmental		
*	Reserves	314,322
*	Balance Available	4,326
	Special Payments	(2,510)
Total Non-Departmental		316,138
TOTAL LIBRARY, PARKS AND REC. SPECIAL REVENUE FUND		**324,851**

GENERAL OBLIGATION DEBT SERVICE FUND

Non-Departmental		
	Debt Service	(109,778)
Total Non-Departmental		(109,778)
TOTAL GENERAL OBLIGATION DEBT SERVICE FUND		**(109,778)**

SPECIAL ASSESSMENT BOND DEBT SERVICE FUND

Non-Departmental		
*	Reserves	(561)
Total Non-Departmental		(561)
TOTAL SPECIAL ASSESSMENT BOND DEBT SVC. FUND		**(561)**

GENERAL CAPITAL PROJECTS FUND

Capital Projects	
Capital Projects	741,417
Total Capital Projects	741,417
Non-Departmental	
* Balance Available	153,088
Total Non-Departmental	153,088
TOTAL GENERAL CAPITAL PROJECTS FUND	**894,505**

SYSTEMS DEVELOPMENT CAPITAL PROJECTS FUND

Capital Projects	
Capital Projects	798,355
Total Capital Projects	798,355
Non-Departmental	
* Balance Available	(467,939)
Total Non-Departmental	(467,939)
TOTAL SYSTEMS DEVELOPMENT CAP. PROJECTS FUND	**330,416**

TRANSPORTATION CAPITAL PROJECTS FUND

Capital Projects	
Capital Projects	(1,387,938)
Total Capital Projects	(1,387,938)
Non-Departmental	
* Balance Available	1,144,679
Total Non-Departmental	1,144,679
TOTAL TRANSPORTATION CAPITAL FUND	**(243,259)**

SPECIAL ASSESSMENTS CAPITAL PROJECTS FUND

Non-Departmental	
* Balance Available	18,427
Total Non-Departmental	18,427
TOTAL SPECIAL ASSESSMENTS CAP. PROJECTS FUND	**18,427**

MUNICIPAL AIRPORT FUND

Department Operating		
	Police	3,560
	Public Works	(227,159)
Total Department Operating		(223,599)
Capital Projects		
	Capital Projects	(1,121,520)
Total Capital Projects		(1,121,520)
Non-Departmental		
*	Reserves	(1,135,863)
*	Balance Available	879,997
Total Non-Departmental		(255,866)
TOTAL MUNICIPAL AIRPORT FUND		**(1,600,985)**

PARKING SERVICES FUND

Department Operating		
	Central Services	(683)
	Planning and Development	(319,650)
Total Department Operating		(320,333)
Capital Projects		
	Capital Projects	(1,003,234)
Total Capital Projects		(1,003,234)
Non-Departmental		
*	Balance Available	(432,673)
Total Non-Departmental		(432,673)
TOTAL PARKING SERVICES FUND		**(1,756,240)**

WASTEWATER UTILITY FUND

Department Operating		
	Public Works	92,002
Total Department Operating		92,002
Capital Projects		
	Capital Projects	(1,412,491)
Total Capital Projects		(1,412,491)
Non-Departmental		
*	Balance Available	591,652
	Special Payments	467,000
Total Non-Departmental		1,058,652
TOTAL WASTEWATER UTILITY FUND		**(261,837)**

STORMWATER UTILITY FUND

Department Operating		
	Public Works	(16,306)
Total Department Operating		(16,306)
Capital Projects		
	Capital Projects	366,458
Total Capital Projects		366,458
Non-Departmental		
*	Balance Available	824,307
Total Non-Departmental		824,307
TOTAL STORMWATER UTILITY FUND		**1,174,459**

AMBULANCE TRANSPORT FUND

Department Operating		
	Fire and Emergency Medical Services	(325,320)
Total Department Operating		(325,320)
TOTAL AMBULANCE TRANSPORT FUND		**(325,320)**

FLEET SERVICES FUND

Department Operating		
	Public Works	4,561,733
Total Department Operating		4,561,733
Non-Departmental		
*	Reserves	1,355,194
*	Balance Available	124,339
Total Non-Departmental		1,479,533
TOTAL FLEET SERVICES FUND		**6,041,266**

INFORMATION SYSTEMS AND SERVICES FUND

Department Operating		
	Central Services	1,197,539
Total Department Operating		1,197,539
Non-Departmental		
*	Reserves	(211,677)
*	Balance Available	(40,628)
Total Non-Departmental		(252,305)
TOTAL INFORMATION SYSTEMS AND SERVICES FUND		**945,234**

FACILITIES SERVICES FUND

Department Operating		
	Central Services	(136,904)
	Planning and Development	(30,926)
Total Department Operating		(167,830)
Capital Projects		
	Capital Projects	(14,559)
Total Capital Projects		(14,559)
Non-Departmental		
*	Balance Available	(124,162)
Total Non-Departmental		(124,162)
TOTAL FACILITIES SERVICES FUND		**(306,551)**

RISK AND BENEFITS FUND

Department Operating		
	Central Services	(153,592)
Total Department Operating		(153,592)
Non-Departmental		
*	Reserves	172,683
*	Balance Available	339,021
Total Non-Departmental		511,704
TOTAL RISK AND BENEFITS FUND		**358,112**

PROFESSIONAL SERVICES FUND

Department Operating		
	Public Works	296,137
Total Department Operating		296,137
Non-Departmental		
*	Balance Available	693,976
Total Non-Departmental		693,976
TOTAL PROFESSIONAL SERVICES FUND		**990,113**
TOTAL REQUIREMENTS - ALL FUNDS		**29,525,118**

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