

FY19 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, 2018 and Ending June 30, 2019

Meeting Date: December 10, 2018
Department: Central Services
www.eugene-or.gov

Agenda Item Number: 5
Staff Contact: Jamie Garner
Contact Telephone Number: 541-682-5502

ISSUE STATEMENT

Council approval of the first Supplemental Budget for Fiscal Year 2019 is requested. Oregon Local Budget Law (ORS 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. This Supplemental Budget also recognizes new revenue and authorizes other unanticipated changes in legal appropriations.

Transactions Related to Beginning Working Capital

Isler & Company, LLC, the City's external auditor, has completed its Fiscal Year 2018 (FY18) audit of Beginning Working Capital, and this Supplemental Budget includes Marginal Beginning Working Capital (MBWC) adjustments for all City funds. The MBWC is the difference between the estimate of FY18 ending working capital that was made in the FY19 Adopted Budget and the audited actual FY18 ending working capital. This adjustment is recognized on SB1 and is the largest component of the transactions included in this budget request.

City Council Contingency

This Supplemental Budget does not include any recommendations to use City Council Contingency funds. City Council Contingency is currently budgeted at \$12,000.

General Fund Transactions and Fund Balance Information

For the Main Subfund of the General Fund, the MBWC adjustment is \$10,387,970. The MBWC adjustment is largely due to a combination of higher revenues than anticipated (\$6.2 million) and departmental underspending (\$3.8 million).

For actual revenues received in FY18, the following set of factors resulted in higher than anticipated receipts:

- Taxes were \$4.1 million over estimates, including:
 - Property Taxes were \$3.9 million higher than estimated, \$2.8 million of this amount was due to a property tax settlement with Comcast;
 - \$0.3 million in additional local marijuana tax revenue; and
 - Contributions-in-Lieu-of-Taxes were lower than estimated by \$0.1 million.
- License and Permits revenue was \$0.2 million higher than anticipated;
- Intergovernmental revenue was \$0.7 million above estimates;
- Charges for Services revenue was approximately \$0.1 million below expectations; and
- Miscellaneous revenues were above budget estimates by nearly \$1.3 million, largely as a result of \$0.6 million from the sale of the Hoots and 901 Franklin properties, as well as \$0.3 million in higher-than-projected investment interest revenues.

On the expenditures side, based on historical trends it was anticipated that departmental underspending would be around 1.0%, or approximately \$1.5 million. Total underspending after accounting for funds allocated to cover the budgeted reserve for encumbrance was closer to \$3.8 million, which has been requested for reappropriation to continue work on projects that have been approved in prior budgets (see following page). This amount of underspending is largely attributable to several long-range projects that take time to implement.

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 \$2,985,375 but only \$2,126,870 was actually needed, leaving \$858,505 available for appropriation.

This Supplemental Budget includes a total of \$1,118,217 in other General Fund (Main Subfund) revenue increases. These revenues include grants rebudgeted from the prior fiscal year, new FY19 grants, reimbursements for overtime incurred to assist with state fires, rideshare business license revenue, and reimbursement from the Urban Renewal Agency for personnel costs associated with district operations. Operating budget appropriations for the departments receiving these revenues are increased by the same amount.

For more information about FY18 results, the FY18 Ending Working Capital and the Ending Fund Balance for the General Fund, see Attachment D of the Agenda Item Summary on the Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2018. Attachment D includes information and highlights about FY18 results from the FY18 Comprehensive Annual Financial Report.

Total funds suggested for appropriation on this supplemental budget in the Main Subfund of the General Fund is \$17,347,754 consisting of the following:

Source	Amount
MBWC adjustment	\$10,387,970
FY19 Adopted Reserve for Encumbrances	2,985,375
Additional Local Marijuana Tax Revenue	675,000
Liquidate Property Tax Appeals Reserve	500,000
Liquidate Excess Local Marijuana Tax Reserve	49,177
Reserve for Revenue Shortfall (RRSF)	2,750,232
Total funds available for appropriation	\$17,347,754

The City Manager is recommending that the MBWC adjustment funds, additional Local Marijuana Tax Revenue, and reserve accounts be utilized for several targeted, strategic investments to continue making progress on council, community and organizational priorities. In addition, the City Manager is recommending the reappropriation of funds for items previously approved by City Council and redirecting the annual capital transfer to the General Capital Projects Fund to a capital transfer for Homeless Shelter Options. A summary of the General Fund reserve for encumbrance, reappropriations and other uses of MBWC is included in Attachment A. The proposed disposition of these funds is as follows:

Description	Amount
Actual prior fiscal year encumbrances	\$2,126,870
Reappropriation of prior project funding	
Homeless Shelter Options	\$1,000,000
Downtown Operations	777,654
Urban Reserves	484,588
2021 World Championships Funds	472,667
Recreation Registration System Replacement	288,401
Economic Prosperity Strategic Reserve Fund	135,399
Climate Recovery Ordinance Implementation	122,438
Community Court	105,000
Housing and Neighborhood Activities	100,000
Metro Area Branding and Marketing	100,000
Equity in Contracting	88,941
Pillar 7 Growth Monitoring Data	74,500
Neighborhood Matching Grants	57,326
Community Safety Initiative	50,888
River Road/Santa Clara Neighborhood Plan	34,247
River Road/Santa Clara Neighborhood Funds	30,165
University Neighborhood Plan	30,000
Sister Cities Program	29,670
Total Reappropriation Requests:	\$3,981,884

One-time funding requests

Community Safety Initiative	\$8,662,000
Downtown Operations	954,000
Capital Transfer for Homeless Shelter Options	900,000
Dusk to Dawn/Hwy 99 Support	300,000
Climate Recovery Ordinance Implementation	190,000
Employee Relations Support	133,000
Citywide Communications	100,000
Total One-time Funding Requests:	<u>\$11,239,000</u>

Total SB1 requests**\$17,347,754**

The funding requested for prior fiscal year encumbrances, reappropriations and one-time expenditures exceeds the available MBWC, which necessitated the use of additional funding sources in this Supplemental Budget. An outline of these funds and the requests that they support is included in the table on the following page.

The Property Tax Appeals Reserve, budgeted at \$0.5 million in FY19, is a set aside of funds pending the outcome of large property tax appeals. The purpose of this reserve was to mitigate potential impacts from the appeal by Comcast. Since that appeal has been settled, and no large appeals are anticipated at this time the City Manager recommends the use of the funds in this reserve to support the Community Safety Initiative bridge funding.

The Excess Local Marijuana Tax Reserve represents an estimate of local marijuana tax collections in excess of budgeted amounts. This reserve was created for the FY19 Proposed Budget to provide transparency on the future use of these funds, which have been designated by council for parks security, community justice and human services. The Excess Local Marijuana Tax Reserve was set at \$250,000 in the FY19 Proposed Budget and subsequently reduced to \$49,177 by recommendation of the Budget Committee in order to provide one-time funding in the amount of \$200,823 for the Dusk to Dawn program. The City Manager recommends the use of the remaining \$49,177 to support the Community Safety Initiative bridge funding, which aligns with the restrictions on the use of these funds.

The City received the first distribution of local marijuana tax revenues in the fall of 2017 and has been closely monitoring this revenue source to determine trends and realistic estimates. This Supplemental Budget recognizes an additional \$675,000 in local marijuana tax revenues, which are allocated to a capital transfer for Homeless Shelter Options.

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. This year, the City Manager recommends that this \$0.9 million transfer be directed to the General Capital Projects Fund to support capital costs associated with Homeless Shelter Options. To ensure that General Fund building assets and parks preservation and maintenance continue to receive support, the City will use existing resources in the General Capital Projects Fund from previous MBWC transfers that had been set aside for a future City Hall. This existing funding totals \$1.75 million.

Funding Request	Source(s)	Amount
Prior fiscal year encumbrances	Reserve for Prior Year Encumbrances	\$2,126,870
Reappropriations	MBWC	\$3,981,884
Community Safety Initiative	MBWC	\$5,662,591
	RRSF	\$2,450,232
	Property Tax Appeals Reserve	\$500,000
	Excess Local Marijuana Tax Reserve	\$49,177
	TOTAL	\$8,662,000
Downtown Operations	MBWC	\$954,000
Capital Transfer for Homeless Shelter Options	Additional Local Marijuana Taxes	\$675,000
	MBWC	\$225,000
	TOTAL	\$900,000
Dusk to Dawn/Hwy 99 Support	RRSF	\$300,000
Climate Recovery Ordinance Implementation	MBWC	\$190,000
Employee Relations Support	MBWC	\$133,000
Citywide Communications	MBWC	\$100,000
Funding Sources Summary	MBWC (includes additional reconciled encumbrance funds)	\$11,246,475
	RRSF	\$2,750,232
	Reserve for Prior Year Encumbrances	\$2,126,870
	Property Tax Appeals Reserve	\$500,000
	Excess Local Marijuana Tax Reserve	\$49,177
	Additional Local Marijuana Taxes	\$675,000
	TOTAL	\$17,347,754

At its work session on September 26, 2018, City 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 is included in this Supplemental Budget. Specific programs in the 18-month funding strategy include:

Prevention Services

- Youth Mental Health Services and Early Intervention Programs through Eugene's Recreation Division
- 15th Night, a program to reduce youth homelessness by intervening before they spend 15 nights on the street
- Continuation of the Community Court program that connects non-violent offenders cited in downtown Eugene with social service providers
- Continuation of the Community Outreach Response Team (C.O.R.T), a partnership between the Eugene Police Department and White Bird Clinic that works with individuals who are frequent and repeated users of emergency and court services

Homeless Services

- A year-round Dusk to Dawn safe-sleeping program
- A Day Resource Center that provides access to storage, bathrooms, and connections to services
- Ongoing support for programs serving people experiencing homelessness including the weekend Lindholm Center, the Car Camping Program and the Rest Stop Program

Public Safety Services

- 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
- Funding Municipal Court and City Prosecutor services to meet growing needs

In addition to the bridge funding for the Community Safety Initiative, this Supplemental Budget offers 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 in this Supplemental Budget are put forward under the strategy 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. Funding for Downtown Operations, implementation of the Climate Recovery Ordinance, Dusk to Dawn/Hwy 99 Support and the transfer of capital funds to support a Homeless Shelter Option build on prior investments, while new requests to enhance Citywide Communications and Employee Relations Support provide resources where gaps have been identified.

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 FY19 Adopted Budget. These estimates have been reconciled with the actual FY18 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 \$6,037,379, increases Miscellaneous Fiscal Transactions by \$3,633 for a draw on a line of credit and increases Balance Available by \$6,033,746.

Non-General Fund Transactions

This Supplemental Budget recognizes approximately \$44 million in non-General Fund transactions, other than MBWC, encumbrances and capital carryover reconciliation. Much of this total is reflected in recognizing and re-budgeting approximately \$34 million in grants and other revenue. Other significant transactions related to the Community Safety Initiative bridge funding strategy include a \$0.5 million transfer from the General Fund to the Fleet Services fund for the purchase of police vehicles and a \$0.4 million General Fund transfer to the Ambulance Transport Fund to address a funding shortfall for critical services, both of which are included in the \$8.662 million dollar one-time funding request in the General Fund. Additional notable, non-General Fund transactions include funding for a temporary parking lot on the City Hall block to address a deficit in current parking capacity in the Downtown area, citywide expansion of the curbside food waste collection pilot program and design work for the Emergency Operations Center.

This budget also includes non-General Fund reappropriations for projects not completed in the prior fiscal year. Other non-General Fund transactions are described in Attachment A.

Budget Committee Direction

As part of their recommendation to the City Council on the FY19 Recommended Budget, the Budget Committee included the following motion:

“Move to recommend that the City Council allocate \$500,000 in one-time funding for Community Justice initiatives, including support for the 911 Communications Center. Funds to come from the Reserve for Revenue Shortfall. Allocate an additional \$250,000 on the December Supplemental Budget, with funding to come from Marginal Beginning Working Capital (MBWC) after the capital transfer and any other prearranged expenditures.”

The City Manager’s recommendation is that the additional appropriation of \$250,000 for Community Justice initiatives is satisfied through the Community Safety Initiative bridge funding included in this Supplemental Budget.

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.

RELATED CITY POLICIES

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

COUNCIL OPTIONS

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

CITY MANAGER'S RECOMMENDATION

Approve the attached resolution adopting the Supplemental Budget.

SUGGESTED MOTION

Move to adopt a resolution adopting a Supplemental Budget; making appropriations for the City of Eugene for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

ATTACHMENTS

- A. Transaction Summary
- B. Resolution

FOR MORE INFORMATION

Staff Contact: Jamie Garner
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Staff E-Mail: JGarner@eugene-or.gov

Transaction Summary

010 General Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	52,088,221	12,508,444	a,d,f	64,596,665
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	119,349,000	675,000	a	120,024,000
Licenses/Permits	8,723,816	70,000	b	8,793,816
Intergovernmental	5,277,000	847,189	b	6,124,189
Rental	562,830	0		562,830
Charges for Services	15,232,123	665,058	b	15,897,181
Fines/Forfeitures	1,894,575	0		1,894,575
Miscellaneous	1,756,914	0		1,756,914
Interfund Transfers	10,850,023	0		10,850,023
Total Revenue	163,646,281	2,257,247		165,903,528
TOTAL RESOURCES	215,734,502	14,765,691		230,500,193
II. REQUIREMENTS				
Department Operating				
Central Services	26,047,835	7,643,851	a	33,691,686
Fire and Emergency Medical Services	30,777,064	494,447	a,b	31,271,511
Library, Recreation and Cultural Services	31,123,351	1,258,579	a,b,e,g	32,381,930
Planning and Development	7,723,477	2,352,683	a,b	10,076,160
Police	55,144,120	5,254,546	a,b	60,398,666
Public Works	6,492,151	225,467	a	6,717,618
Total Department Operating	157,307,998	17,229,573		174,537,571
Non-Departmental				
Debt Service	0	0		0
Interfund Transfers	5,865,300	1,800,000	a	7,665,300
Contingency	12,000	0	c	12,000
Special Payments	700,000	0		700,000
Reserves	22,758,262	(1,162,940)	a,d,f,h	21,595,322
Reserve for Encumbrances	3,100,942	(3,100,942)	a,e,g,h	0
UEFB	25,990,000	0		25,990,000
Total Non-Departmental	58,426,504	(2,463,882)		55,962,622
TOTAL REQUIREMENTS	215,734,502	14,765,691		230,500,193

010 General Fund

Main Subfund (011):

a) **Carryover Reconciliation:**

Carryover Resources:

Beginning Working Capital Adjustment *	\$10,387,970
FY19 Adopted Reserve for Encumbrances	\$2,985,375
Total Carryover Resources	\$13,373,345

New Resources:

Additional local marijuana tax revenue	\$675,000
Total New Resources	\$675,000

Funding from Reserves:

Property Tax Appeal Reserve	\$500,000
Reserve for Revenue Short Fall	\$2,750,232
Reserve for Excess Marijuana Tax Revenues	\$49,177
Total Funding from Reserves	\$3,299,409

Total Funds Available for Appropriation	\$17,347,754
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Distribution of Funds Available for Appropriation:

Reserve for Encumbrances Distribution to Departments:

Central Services	\$1,001,495
Fire and Emergency Medical Services	\$30,417
Library, Recreation, and Cultural Services	\$143,055
Planning and Development	\$413,949
Police	\$404,001
Public Works	\$133,953
Total Encumbrance Distribution to Departments	\$2,126,870

Reappropriations from Prior Fiscal Year:

Central Services	\$2,128,686
Library, Recreation, and Cultural Services	\$402,839
Planning and Development	\$958,734
Police	\$400,111
Public Works	\$91,514
Total Reappropriations from Prior Fiscal Year	\$3,981,884

Other One-time Funding Requests:

Interfund Transfer to the General Capital Projects Fund for Homeless Shelter Options capital projects	\$900,000
Interfund Transfer to the Fleet Services Fund for police vehicles as part of the Community Safety Initiative bridge funding	\$500,000
Interfund Transfer to the Ambulance Transport Fund for funding shortfall as part of the Community Safety Initiative bridge funding	\$400,000
	<hr/>
	\$1,800,000

010 General Fund

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

<u>Central Services</u>	
Climate Recovery Ordinance Implementation	\$190,000
City Wide Communications	\$100,000
Community Safety Initiative	\$3,550,670
Downtown Operations, including downtown manager	\$240,000
Dusk to Dawn Highway 99 Site	\$300,000
Employee Relations Support	\$133,000
Total Central Services One-Time Funding Requests	<u>\$4,513,670</u>
<u>Library, Recreation and Cultural Services</u>	
Community Safety Initiative	\$115,000
Downtown Operations	\$314,000
Total Library, Recreation and Cultural Services One-Time Funding Requests	<u>\$429,000</u>
<u>Planning and Development</u>	
Downtown Operations Funding	\$140,000
Total Planning and Development One-Time Funding Requests	<u>\$140,000</u>
<u>Police</u>	
Community Safety Initiative	\$4,096,330
Downtown Operations Funding	\$260,000
Total Police One-Time Funding Requests	<u>\$4,356,330</u>
Total Other One-Time Funding Requests	<u>\$11,239,000</u>
Total Available Funds Appropriated	<u>\$17,347,754</u>

* **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital in the Main Subfund of the General Fund by \$11,246,475. This adjustment brings the FY19 budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Revenue Adjustments:** These transactions recognize new FY19 revenues or revenue-backed expenditures and increase operating appropriations in the following Departments:

<u>Fire and Emergency Medical Services</u>	
Fire Prevention and Safety Grant	\$118,972
Reimbursable overtime and logistics support for state conflagration	\$345,058
<u>Library, Recreation, and Cultural Services</u>	
21st Century Learning grant	\$46,666
Madison Middle School 4J grant	\$16,000
Outdoor School 4J grant	\$73,300
Jane Higdon Bicycle Safety grant	\$48,147
<u>Planning and Development</u>	
Transportation Overlay District grant	\$450,000
Business License for Transportation Network Company (Rideshare)	\$70,000
Personnel costs associated with the Riverfront URA	\$320,000

010 General Fund

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

<u>Police Department</u>	
Crisis Intervention Training grant	\$5,044
Various Oregon Department of Transportation grants	\$89,060
Total Revenue Adjustments	\$1,118,217

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
Contingency balance after SB1	\$12,000

Cultural Services Subfund (031):

d) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$1,121,207 and increase the Cultural Services Subfund Reserve by the same amount. This adjustment brings the FY19 budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

e) **Encumbrance Estimate Reconciliation:** Increase the Library, Recreation and Cultural Services (LRCS) Department operating appropriations by \$86,912 and decrease Reserve for Encumbrance by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY18 to the actual amount paid.

Equipment Replacement Subfund (041):

f) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$140,762 and increase the Equipment Replacement Subfund Reserve by the same amount. This adjustment brings the FY19 budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

g) **Encumbrance Estimate Reconciliation:** Increase the Library, Recreation and Cultural Services Department operating appropriations by \$12,660 and decrease the Reserve for Encumbrance by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY18 to the actual amount paid.

h) Summary of the General Fund Reserves (All Subfunds):

	FY18 Adopted	FY19 Adopted	FY19 SB1 Action	FY19 Revised
General Fund Reserve for Revenue Shortfall	\$18,564,586	\$20,529,817	(\$1,891,727)	\$18,638,090
General Fund 2021 Reserve	\$500,000	\$0	\$0	\$0
General Fund Reserve for Property Tax Appeals	\$500,000	\$500,000	(\$500,000)	\$0
General Fund Reserve for Excess Local Marijuana Tax Revenues	\$0	\$49,177	(\$49,177)	\$0
Reserve for Prior Year Encumbrances	\$2,877,865	\$3,100,942	(\$3,100,942)	\$0
Cultural Services Subfund Reserve	\$2,133,517	\$1,197,237	\$1,121,207	\$2,318,444
Cultural Services Reserve - Dedicated Donations for Arts	\$31,111	\$31,111	\$0	\$31,111
Equipment Replacement Reserve	\$351,054	\$450,920	\$156,757	\$607,677
Total	\$24,958,133	\$25,859,204	(\$4,263,882)	\$21,595,322

110 Special Assessments Management Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,156,349	8,081	a	1,164,430
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	47,000	0		47,000
Miscellaneous	17,040	0		17,040
Interfund Transfers	30,000	0		30,000
Fiscal Transactions	4,600	0		4,600
Total Revenue	98,640	0		98,640
TOTAL RESOURCES	1,254,989	8,081		1,263,070
II. REQUIREMENTS				
Department Operating				
Central Services	104,728	0		104,728
Total Department Operating	104,728	0		104,728
Non-Departmental				
Interfund Transfers	9,000	0		9,000
Special Payments	30,000	0		30,000
Reserve	50,000	0		50,000
Balance Available	1,061,261	8,081	a	1,069,342
Total Non-Departmental	1,150,261	8,081		1,158,342
TOTAL REQUIREMENTS	1,254,989	8,081		1,263,070

110 Special Assessments Management Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$8,081, and increase Balance Available by the same amount. This adjustment brings the FY19 budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

111 Library Local Option Levy

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,169,252	544,992	a	1,714,244
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	2,576,000	0		2,576,000
Miscellaneous	14,000	0		14,000
Total Revenue	<u>2,590,000</u>	<u>0</u>		<u>2,590,000</u>
TOTAL RESOURCES	<u>3,759,252</u>	<u>544,992</u>		<u>4,304,244</u>
II. REQUIREMENTS				
Department Operating				
Library, Recreation and Cultural Services	2,417,582	(10,000)	b	2,407,582
Total Department Operating	<u>2,417,582</u>	<u>(10,000)</u>		<u>2,407,582</u>
Non-Departmental				
Reserve	1,341,670	0		1,341,670
Balance Available	0	554,992	a,b	554,992
Total Non-Departmental	<u>1,341,670</u>	<u>554,992</u>		<u>1,896,662</u>
TOTAL REQUIREMENTS	<u>3,759,252</u>	<u>544,992</u>		<u>4,304,244</u>

111 Library Local Option Levy Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$544,992 and increase Balance Available by the same amount. This adjustment brings the FY19 budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, 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 FY18 to the actual amount paid, and increase Balance Available by the same amount.

130 Public Safety Communications Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,877,214	505,563	a	2,382,777
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	1,600,000	0		1,600,000
Charges for Services	107,595	0		107,595
Miscellaneous	13,500	0		13,500
Interfund Transfers	306,000	0		306,000
Total Revenue	2,027,095	0		2,027,095
TOTAL RESOURCES	3,904,309	505,563		4,409,872
II. REQUIREMENTS				
Department Operating				
Police	2,219,619	0		2,219,619
Total Department Operating	2,219,619	0		2,219,619
Non-Departmental				
Interfund Transfers	180,000	0		180,000
Balance Available	1,504,690	505,563	a	2,010,253
Total Non-Departmental	1,684,690	505,563		2,190,253
TOTAL REQUIREMENTS	3,904,309	505,563		4,409,872

130 Public Safety Communications Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$505,563, and increase Balance Available by the same amount. This adjustment brings the FY19 budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

131 Road Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	3,921,574	325,286	a	4,246,860
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	2,058,000	0		2,058,000
Intergovernmental	11,973,000	719,057	b,c	12,692,057
Rental	103,000	0		103,000
Charges for Services	347,500	0		347,500
Miscellaneous	183,800	0		183,800
Total Revenue	14,665,300	719,057		15,384,357
TOTAL RESOURCES	18,586,874	1,044,343		19,631,217
II. REQUIREMENTS				
Department Operating				
Public Works	14,694,473	520,921	b,c,d,e	15,215,394
Total Department Operating	14,694,473	520,921		15,215,394
Non-Departmental				
Interfund Transfers	3,230,000	0		3,230,000
Balance Available	662,401	523,422	a,b,d,e	1,185,823
Total Non-Departmental	3,892,401	523,422		4,415,823
TOTAL REQUIREMENTS	18,586,874	1,044,343		19,631,217

131 Road Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$325,286 and increase Balance Available by the same amount. This adjustment brings the FY19 budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Reappropriations:** Reappropriate \$417,974 in Intergovernmental Revenue for previous years grants and increase Public Works Department operating appropriations by the same amount. Reappropriate \$164,023 in Public Works Department Operating appropriations for Autonomous Vehicles and Median Design projects and decrease Balance Available by the same amount.

c) **New Revenues:** Recognize \$301,083 in Intergovernmental revenues in ODOT and LCOG grants for the Franklin Blvd. Facility Plan and increase Public Works Department operating appropriations by the same amount.

d) **Encumbrance Estimate Reconciliation:** Decrease Public Works Department operating appropriations by \$462,159 to reconcile the amount estimated for payment of obligations incurred but not paid in FY18 to the actual amount paid, and increase Balance Available by the same amount.

e) **One-Time Funding Requests:** Increase Public Works Department operating appropriations by \$100,000 for Multimodal Street Design Standards and decrease Balance Available by the same amount.

135 Telecom Registration/Licensing Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	4,907,171	1,866,791	a	6,773,962
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	2,800,000	0		2,800,000
Intergovernmental	0	1,854,522	b	1,854,522
Miscellaneous	60,000	0		60,000
Total Revenue	2,860,000	1,854,522		4,714,522
TOTAL RESOURCES	7,767,171	3,721,313		11,488,484
II. REQUIREMENTS				
Department Operating				
Central Services	3,308,520	3,692,645	b,c	7,001,165
Total Department Operating	3,308,520	3,692,645		7,001,165
Non-Departmental				
Debt Service	42,000	0		42,000
Interfund Transfers	476,000	0		476,000
Special Payments	120,000	0		120,000
Reserves	496,847	0		496,847
Balance Available	3,323,804	28,668	a,b,c	3,352,472
Total Non-Departmental	4,458,651	28,668		4,487,319
TOTAL REQUIREMENTS	7,767,171	3,721,313		11,488,484

135 Telecom Registration/Licensing Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$1,866,791 and increase Balance Available by the same amount. This adjustment brings the FY19 budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Reappropriations:** Reappropriate \$1,854,522 in Intergovernmental revenue for previous years Downtown High Speed Fiber Project grant, increase Central Services Department operating appropriations by \$2,554,550, and decrease Balance Available by \$700,028. Increase Central Services Department operating appropriations by \$938,095 for reappropriated telecommunication projects not completed in the prior fiscal year and decrease Balance Available by the same amount.

c) **One-Time Funding Requests:** Increase Central Services Department operating appropriations by \$200,000 for additional telecommunication projects and decrease Balance Available by the same amount.

150 Construction and Rental Housing Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	5,022,572	527,032	a	5,549,604
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	4,296,500	0		4,296,500
Charges for Services	5,453,250	0		5,453,250
Fines/Forfeitures	25,000	0		25,000
Miscellaneous	86,000	0		86,000
Total Revenue	9,860,750	0		9,860,750
TOTAL RESOURCES	14,883,322	527,032		15,410,354
II. REQUIREMENTS				
Department Operating				
Fire and Emergency Medical Services	340,239	0		340,239
Planning and Development	7,810,918	54,916	b,c	7,865,834
Public Works	481,074	0		481,074
Total Department Operating	8,632,231	54,916		8,687,147
Non-Departmental				
Interfund Transfers	984,000	0		984,000
Special Payments	1,050,000	0		1,050,000
Balance Available	4,217,091	472,116	a,b,c	4,689,207
Total Non-Departmental	6,251,091	472,116		6,723,207
TOTAL REQUIREMENTS	14,883,322	527,032		15,410,354

150 Construction and Rental Housing Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$527,032 and increase Balance Available by the same amount. This adjustment brings the FY19 budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Reduce Planning and Development Department operating appropriations by \$10,084 to reconcile the amount estimated for payment of obligations incurred but not paid in FY18 to the actual amount paid, and increase Balance Available by the same amount.

c) **One-Time Funding Requests:** Increase Planning and Development Department operating appropriations by \$65,000 for additional staffing for land use application review and decrease Balance Available by the same amount.

155 Solid Waste/Recycling Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	736,863	6,688	a	743,551
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	983,000	0		983,000
Miscellaneous	12,000	0		12,000
Total Revenue	995,000	0		995,000
TOTAL RESOURCES	1,731,863	6,688		1,738,551
II. REQUIREMENTS				
Department Operating				
Planning and Development	1,111,696	35,473	b,c	1,147,169
Total Department Operating	1,111,696	35,473		1,147,169
Non-Departmental				
Interfund Transfers	108,000	0		108,000
Balance Available	512,167	(28,785)	a,b,c	483,382
Total Non-Departmental	620,167	(28,785)		591,382
TOTAL REQUIREMENTS	1,731,863	6,688		1,738,551

155 Solid Waste/Recycling Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$6,688 and increase Balance Available by the same amount. This adjustment brings the FY19 budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **One-Time Funding Requests:** Increase Planning and Development Department operating appropriations by \$105,435 for curbside composting City wide-roll out (\$52,000), for continuation of the Repair Café's "Fix-It-Fair"(\$38,435), for UO dining services food waste assessment (\$15,000), and decrease Balance Available by \$105,435.

c) **Encumbrance Estimate Reconciliation:** Reduce Planning and Development Department operating appropriations by \$69,962 to reconcile the amount estimated for payment of obligations incurred but not paid in FY18 to the actual amount paid, and increase Balance Available by the same amount.

170 Community Development Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	5,550,480	(1,413,964)	a	4,136,516
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	5,451,912	1,442,480	b,c	6,894,392
Charges for Services	5,000	50,000	c	55,000
Miscellaneous	709,720	0		709,720
Fiscal Transactions	2,995,600	0		2,995,600
Total Revenue	9,162,232	1,492,480		10,654,712
TOTAL RESOURCES	14,712,712	78,516		14,791,228
II. REQUIREMENTS				
Department Operating				
Planning and Development	3,244,642	299,019	a,b,c,d,e	3,543,661
Total Department Operating	3,244,642	299,019		3,543,661
Capital Projects				
Capital Projects	241,614	138,716	a	380,330
Capital Carryover	488,642	0		488,642
Total Capital Projects	730,256	138,716		868,972
Non-Departmental				
Debt Service	373,395	0		373,395
Interfund Transfers	127,000	0		127,000
Special Payments	8,795,847	(388,783)	a,c,d	8,407,064
Reserves	1,191,572	14,289	a	1,205,861
Balance Available	250,000	15,275	e	265,275
Total Non-Departmental	10,737,814	(359,219)		10,378,595
TOTAL REQUIREMENTS	14,712,712	78,516		14,791,228

170 Community Development Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$1,413,964, decrease Planning and Development Department operating appropriation by \$537,426, increase Capital Projects appropriation by \$138,716, decrease Special Payments by \$1,029,543, and increase Reserves by \$14,289. These adjustments bring the FY19 budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Reappropriations:** Reappropriate \$433,373 in Intergovernmental Revenue for previous years HUD CDBG and EPA Brownfields Coalition Assessment grants and increase Planning and Development Department operating appropriations by the same amount.

c) **New Revenues:** Increase in Intergovernmental revenue (\$59,107) and Charges for Services revenue (\$50,000) for environmental review of HUD CDBG projects, and increase Planning and Development Department operating appropriations by \$109,107. Recognize Intergovernmental revenue in the amount of \$950,000 from HUD CDBG grants, increase Planning and Development Department operating appropriations by \$300,000, and increase Special Payments by \$650,000.

d) **One-Time Funding Requests:** Decrease Special Payments by \$9,240 for recognition of interest on Historical Grants that will be used for local grants to maintain historical properties and increase Planning and Development Department operating appropriations by the same amount.

e) **Encumbrance Estimate Reconciliation:** Reduce Planning and Development Department operating appropriations by \$15,275 to reconcile the amount estimated for payment of obligations incurred but not paid in FY18 to the actual amount paid, and increase Balance Available by the same amount.

180 Library, Parks, and Recreation Special Revenue Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	4,926,621	359,790	a	5,286,411
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	35,920	0		35,920
Charges for Services	25,000	0		25,000
Miscellaneous	453,116	0		453,116
Fiscal Transactions	7,710	0		7,710
Total Revenue	521,746	0		521,746
TOTAL RESOURCES	5,448,367	359,790		5,808,157
II. REQUIREMENTS				
Department Operating				
Library Recreation and Cultural Svcs	377,000	0		377,000
Total Department Operating	377,000	0		377,000
Capital Projects				
Capital Projects	56,679	150,000	b	206,679
Capital Carryover	674,357	(35,468)	c	638,889
Total Capital Projects	731,036	114,532		845,568
Non-Departmental				
Reserves	3,153,764	363,236	a	3,517,000
Special Payments	102,844	701	a	103,545
Balance Available	1,083,723	(118,679)	a,b,c	965,044
Total Non-Departmental	4,340,331	245,258		4,585,589
TOTAL REQUIREMENTS	5,448,367	359,790		5,808,157

180 Library, Parks, and Recreation Special Revenue Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$359,790, increase Special Payments by \$701, increase Reserves by \$363,236, and decrease Balance Available by \$4,147. These adjustments bring the FY19 budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **One-Time Funding Requests:** Increase Capital Projects appropriation by \$150,000 for the purchase of an equipment shed and decrease Balance Available by the same amount.

c) **Capital Carryover Reconciliation:** Decrease Capital Carryover appropriations by \$35,468 and increase Balance Available by the same amount. This adjustment reconciles the FY19 Capital Carryover Estimate to the actual ending FY18 capital projects balance.

211 General Obligation Debt Service Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	238,669	580,907	a	819,576
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	13,388,556	0		13,388,556
Miscellaneous	60,000	0		60,000
Total Revenue	13,448,556	0		13,448,556
TOTAL RESOURCES	13,687,225	580,907		14,268,132
II. REQUIREMENTS				
Non-Departmental				
Debt Service	13,687,225	580,907	a	14,268,132
Total Non-Departmental	13,687,225	580,907		14,268,132
TOTAL REQUIREMENTS	13,687,225	580,907		14,268,132

211 General Obligation Debt Service Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$580,907 and increase Debt Service by the same amount. This adjustment brings the FY19 budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

250 Special Assessment Bond Debt Service Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	68,565	6,529	a	75,094
CHANGE TO WORKING CAPITAL				
REVENUE				
Miscellaneous	28,270	0		28,270
Fiscal Transactions	200,160	0		200,160
Total Revenue	228,430	0		228,430
TOTAL RESOURCES	296,995	6,529		303,524
II. REQUIREMENTS				
Non-Departmental				
Debt Service	225,000	0		225,000
Interfund Transfers	10,000	0		10,000
Reserves	61,995	6,529	a	68,524
Total Non-Departmental	296,995	6,529		303,524
TOTAL REQUIREMENTS	296,995	6,529		303,524

250 Special Assessment Bond Debt Service Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$6,529, and increase Reserves by the same amount. This adjustment brings the FY19 budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

310 General Capital Projects Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	24,206,571	7,928,449	a	32,135,020
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	10,000	0		10,000
Charges for Services	0	32,256	b	32,256
Miscellaneous	77,327	0		77,327
Interfund Transfers	3,809,300	900,000	b	4,709,300
Fiscal Transactions	12,000,000	0		12,000,000
Total Revenue	15,896,627	932,256		16,828,883
TOTAL RESOURCES	40,103,198	8,860,705		48,963,903
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	12,064,769	907,082	a,b	12,971,851
Capital Carryover	23,233,048	(1,112,068)	c	22,120,980
Total Capital Projects	35,297,817	(204,986)		35,092,831
Non-Departmental				
Debt Service	380,000	0		380,000
Reserve	26,560	0		26,560
Balance Available	4,378,821	9,065,691	a,c	13,444,512
Total Non-Departmental	4,785,381	9,065,691		13,851,072
TOTAL REQUIREMENTS	40,103,198	8,860,705		48,963,903

310 General Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$7,928,449, decrease Capital Projects appropriations by \$25,174, and increase Balance Available by \$7,953,623. These adjustments bring the FY19 Budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **New Revenues:** Recognize Charges for Services revenue by \$32,256 for revenues received from the purchase of property easements and increase capital appropriations by the same amount. Recognize Interfund Transfers revenue from the General Fund in the amount of \$900,000 for homeless shelter options and increase Capital Projects by the same amount.

c) **Capital Carryover Reconciliation:** Decrease Capital Carryover appropriations by \$1,112,068 and increase Balance Available by the same amount. This adjustment reconciles the FY19 Capital Carryover Estimate to the actual ending FY18 capital projects balance.

330 System Development Capital Projects Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	30,930,884	613,469	a	31,544,353
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	97,740	0		97,740
Charges for Services	4,587,231	330,549	b	4,917,780
Miscellaneous	330,819	0		330,819
Total Revenue	5,015,790	330,549		5,346,339
TOTAL RESOURCES	35,946,674	944,018		36,890,692
II. REQUIREMENTS				
Department Operating				
Planning and Development	166,511	0		166,511
Public Works	506,821	0		506,821
Total Department Operating	673,332	0		673,332
Capital Projects				
Capital Projects	8,550,000	1,633,177	b,c	10,183,177
Capital Carryover	15,525,272	(816,948)	c,d	14,708,324
Total Capital Projects	24,075,272	816,229		24,891,501
Non-Departmental				
Interfund Transfers	58,000	81,605	c	139,605
Balance Available	11,140,070	46,184	a,b,c,d	11,186,254
Total Non-Departmental	11,198,070	127,789		11,325,859
TOTAL REQUIREMENTS	35,946,674	944,018		36,890,692

330 System Development Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$613,469 and increase Balance Available by the same amount. This adjustment brings the FY19 Budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **New Revenues:** Recognize Charges for Services revenue in the amount of \$330,549 for System Development Charges for Striker Field and the Shadowview extension and increase Capital Projects appropriations by the same amount.

c) **One-Time Funding Requests:** Increase Capital Projects appropriation by \$1,302,628 for Amazon Park projects (\$688,474), the Amazon Active Corridor project (\$450,000), and for the Stormwater Low Impact Development project (\$164,154). Decrease Balance Available by \$1,302,628 to provide funding for these projects. Increase Interfund Transfers to the Transportation Capital Projects Fund in the amount of \$81,605 to consolidate capital projects related to City trees and decrease Capital Carryover appropriation by the same amount.

d) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$735,343 and increase Balance Available by the same amount. This adjustment reconciles the FY19 Capital Carryover Estimate to the actual ending FY18 capital projects balance.

340 Transportation Capital Projects Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	29,721,202	(21,210,641)	a	8,510,561
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	3,000,000	0		3,000,000
Intergovernmental	2,954,000	21,017,557	b,c	23,971,557
Miscellaneous	7,130,000	0		7,130,000
Charges for Services	182,000	0		182,000
Interfund Transfers	2,140,000	121,250	d	2,261,250
Fiscal Transactions	6,779,500	2,450,003	a,e	9,229,503
Total Revenue	22,185,500	23,588,810		45,774,310
TOTAL RESOURCES	51,906,702	2,378,169		54,284,871
II. REQUIREMENTS				
Capital Projects				
Capital Projects	21,909,000	3,760,434	c,d	25,669,434
Capital Carryover	28,680,857	(1,571,406)	d,e	27,109,451
Total Capital Projects	50,589,857	2,189,028		52,778,885
Non-Departmental				
Debt Service	30,000	0		30,000
Balance Available	1,286,845	189,141	a,b,d,e	1,475,986
Total Non-Departmental	1,316,845	189,141		1,505,986
TOTAL REQUIREMENTS	51,906,702	2,378,169		54,284,871

340 Transportation Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$21,210,641, increase Fiscal Transactions revenue by \$2,446,370 for Draws on General Obligation Line of Credit for bonds authorized but not sold in the prior fiscal year, and decrease Balance Available by \$18,764,271. These adjustments bring the FY19 budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Reappropriations:** Reappropriate \$17,293,286 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 in the amount of \$3,553,454 for bikeway and signal improvements and increase Capital Projects appropriations by the same amount. Increase Intergovernmental revenue by \$170,817 as part of a contract with EWEB for the Amazon Active Corridor project and increase Capital Projects appropriations by the same amount.

d) **One-Time Funding Requests:** Increase Interfund Transfer revenues from the System Development Capital Projects Fund and the Stormwater Utility Fund in the amount of \$121,250 to consolidate all capital projects related to City trees and increase Capital Carryover appropriation by the same amount. Increase Capital Projects appropriation by \$36,163 for City tree capital projects and decrease Balance Available by the same amount.

e) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$1,692,656, increase Fiscal Transaction revenue by \$3,633 for Draws on General Obligation Line of Credit, and increase Balance Available by \$1,696,289. This adjustment reconciles the FY19 Capital Carryover Estimate to the actual ending FY18 capital projects balance.

350 Special Assessment Capital Projects Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,288,386	19,652	a	1,308,038
CHANGE TO WORKING CAPITAL				
REVENUE				
Miscellaneous	35,300	0		35,300
Fiscal Transactions	3,200	0		3,200
Total Revenue	38,500	0		38,500
TOTAL RESOURCES	1,326,886	19,652		1,346,538
II. REQUIREMENTS				
Non-Departmental				
Interfund Transfers	20,000	0		20,000
Balance Available	1,306,886	19,652	a	1,326,538
Total Non-Departmental	1,326,886	19,652		1,346,538
TOTAL REQUIREMENTS	1,326,886	19,652		1,346,538

350 Special Assessment Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$19,652 and increase Balance Available by the same amount. This adjustment brings the FY19 Budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

510 Municipal Airport Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	22,258,517	(8,793,350)	a	13,465,167
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	43,700	0		43,700
Intergovernmental	2,917,258	805,869	b	3,723,127
Rental	989,284	0		989,284
Charges for Services	12,803,266	6,799,380	b	19,602,646
Fines/Forfeitures	3,200	0		3,200
Miscellaneous	20,000	0		20,000
Total Revenue	16,776,708	7,605,249		24,381,957
TOTAL RESOURCES	39,035,225	(1,188,101)		37,847,124
II. REQUIREMENTS				
Department Operating				
Fire and Emergency Medical Services	1,235,585	0		1,235,585
Police	709,000	0		709,000
Public Works	8,822,783	0		8,822,783
Total Department Operating	10,767,368	0		10,767,368
Capital Projects				
Capital Projects	3,613,000	0		3,613,000
Capital Carryover	12,804,223	(987,126)	c	11,817,097
Total Capital Projects	16,417,223	(987,126)		15,430,097
Non-Departmental				
Interfund Transfers	632,000	0		632,000
Reserves	3,835,436	(7,837,173)	a	(4,001,737)
Balance Available	7,383,198	7,636,198	a,b,c	15,019,396
Total Non-Departmental	11,850,634	(200,975)		11,649,659
TOTAL REQUIREMENTS	39,035,225	(1,188,101)		37,847,124

510 Municipal Airport Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$8,793,350, decrease Reserves by \$7,837,173, and decrease Balance Available by \$956,177. This adjustment brings the FY19 Budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Reappropriations:** Recognize Intergovernmental revenues for previously budgeted Airport grants in the amount of \$805,869 and increase Balance Available by the same amount. Increase Charges for Services by \$6,799,380 for Customer Facility Charges (\$3,826,400) and for Passenger Facility Charges (\$2,972,980) and increase Balance Available by the same amount.

c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$987,126 and increase Balance Available by the same amount. This adjustment reconciles the FY19 Capital Carryover Estimate to the actual ending FY18 capital projects balance.

520 Parking Services Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	2,616,260	(448,162)	a	2,168,098
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	520,605	0		520,605
Charges for Services	5,380,140	150,000	b	5,530,140
Fines/Forfeitures	1,351,500	0		1,351,500
Miscellaneous	185,000	0		185,000
Fiscal Transactions	750,000	0		750,000
Total Revenue	8,187,245	150,000		8,337,245
TOTAL RESOURCES	10,803,505	(298,162)		10,505,343
II. REQUIREMENTS				
Department Operating				
Central Services	395,512	0		395,512
Planning and Development	6,293,570	(49,726)	b,c,e	6,243,844
Public Works	90,061	0		90,061
Total Department Operating	6,779,143	(49,726)		6,729,417
Capital Projects				
Capital Projects	1,500,000	140,000	e	1,640,000
Capital Carryover	220,633	(63,244)	c	157,389
Total Capital Projects	1,720,633	76,756		1,797,389
Non-Departmental				
Debt Service	26,250	0		26,250
Interfund Transfers	1,119,350	0		1,119,350
Balance Available	1,158,129	(325,192)	a,c,d,e	832,937
Total Non-Departmental	2,303,729	(325,192)		1,978,537
TOTAL REQUIREMENTS	10,803,505	(298,162)		10,505,343

520 Parking Services Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$448,162 and decrease Balance Available by the same amount. This adjustment brings the FY19 Budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **New Revenues:** Recognize Charges for Services revenue in the amount of \$150,000 as a result of downtown and campus parking rate increases. Increase the Planning and Development Department operating appropriations by the same amount for partial funding downtown ambassadors and to fund a downtown Parking and Mobility Services study.

c) **Encumbrance Estimate Reconciliation:** Reduce the Planning and Development Department operating appropriations by \$499,726 to reconcile the amount estimated for payment of obligations incurred but not paid in FY18 to the actual amount paid, and increase Balance Available by the same amount.

d) **Capital Carryover Reconciliation:** Decrease Capital Carryover appropriations by \$63,244 and increase Balance Available by the same amount. This adjustment reconciles the FY19 Capital Carryover Estimate to the actual ending FY18 capital projects balance.

e) **One-Time Funding Requests:** Increase Planning and Development Department operating appropriations by \$300,000 for Overpark Garage Chiller replacement, increase Capital Projects appropriation by \$140,000 for City Hall block temporary surface parking lot, and decrease Balance Available by \$440,000.

530 Wastewater Utility Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	6,540,622	(492,089)	a	6,048,533
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	16,000	0		16,000
Intergovernmental	9,000	0		9,000
Charges for Services	55,630,953	728,463	a,d	56,359,416
Fines/Forfeitures	5,000	0		5,000
Miscellaneous	62,800	0		62,800
Total Revenue	55,723,753	728,463		56,452,216
TOTAL RESOURCES	62,264,375	236,374		62,500,749
II. REQUIREMENTS				
Department Operating				
Public Works	24,932,977	385,249	b,d	25,318,226
Total Department Operating	24,932,977	385,249		25,318,226
Capital Projects				
Capital Projects	2,140,000	0		2,140,000
Capital Carryover	5,317,812	(1,186,897)	c	4,130,915
Total Capital Projects	7,457,812	(1,186,897)		6,270,915
Non-Departmental				
Interfund Transfers	1,865,000	0		1,865,000
Special Payments	27,845,000	0		27,845,000
Balance Available	163,586	1,038,022	a,b,c	1,201,608
Total Non-Departmental	29,873,586	1,038,022		30,911,608
TOTAL REQUIREMENTS	62,264,375	236,374		62,500,749

530 Wastewater Utility Fund

a) **Beginning Working Capital Reconciliation**: Decrease the budgeted Beginning Working Capital by \$492,089 and increase Charges for Services revenues by \$251,593, and decrease Balance Available by \$240,496. These adjustments bring the FY19 Budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation**: Decrease the Public Works Department operating appropriations by \$91,621 to reconcile the amount estimated for payment of obligations incurred but not paid in FY18 to the actual amount paid, and increase Balance Available by the same amount.

c) **Capital Carryover Reconciliation**: Decrease capital appropriations by \$1,186,897 and increase Balance Available by the same amount. This adjustment reconciles the FY18 Capital Carryover Estimate to the actual ending FY18 capital projects balance.

d) **Reappropriations**: Increase Public Works Department operating appropriations by \$476,870 for air drying beds and clarifier projects that were not completed in the prior fiscal year, and increase Charges for Services revenues by the same amount.

539 Stormwater Utility Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	11,504,146	1,195,865	a	12,700,011
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	155,000	0		155,000
Intergovernmental	9,000	1,056,229	b,c	1,065,229
Rental	0	0		0
Charges for Services	19,320,239	0		19,320,239
Miscellaneous	71,125	0		71,125
Total Revenue	19,555,364	1,056,229		20,611,593
TOTAL RESOURCES	31,059,510	2,252,094		33,311,604
II. REQUIREMENTS				
Department Operating				
Public Works	16,574,573	383,485	b,c	16,958,058
Total Department Operating	16,574,573	383,485		16,958,058
Capital Projects				
Capital Projects	2,665,000	56,160	c,e	2,721,160
Capital Carryover	5,552,835	(258,428)	d,e	5,294,407
Total Capital Projects	8,217,835	(202,268)		8,015,567
Non-Departmental				
Interfund Transfers	1,351,000	39,645	e	1,390,645
Special Payments	15,000	0		15,000
Balance Available	4,901,102	2,031,232	a,b,d	6,932,334
Total Non-Departmental	6,267,102	2,070,877		8,337,979
TOTAL REQUIREMENTS	31,059,510	2,252,094		33,311,604

539 Stormwater Utility Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$1,195,865 and increase Balance Available by the same amount. This adjustment brings the FY19 Budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Reappropriations:** Recognize Intergovernmental revenues supporting previously budgeted Stormwater operating grants in the amount of \$933,069, increase Public Works Department operating appropriations by \$313,485, and increase Balance Available by \$619,584.

c) **New Revenues:** Recognize Intergovernmental revenue in the amount of \$123,160 for a BLM Native Plant Materials grant (\$53,160) and a BLM Fuels Reduction grant (\$70,000). Increase Public Works Department operating appropriations by \$70,000 and Capital Projects appropriations by \$53,160.

d) **Capital Carryover Reconciliation:** Decrease Capital Carryover appropriation by \$218,783 and increase Balance Available by the same amount. This adjustment reconciles the FY19 Capital Carryover Estimate to the actual ending FY18 capital projects balance.

e) **One-Time Funding Requests:** Increase Interfund Transfer expenditures to the Transportation Capital Fund in the amount of \$39,645 to consolidate all capital projects related to City trees and decrease Capital Carryover appropriations by the same amount. Increase Capital Projects appropriation by \$3,000 for City tree replacement and decrease Balance Available by the same amount.

592 Ambulance Transport Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	921,348	(278,437)	a	642,911
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	0	1,322,708	b	1,322,708
Charges for Services	9,131,280	0		9,131,280
Miscellaneous	638,507	0		638,507
Interfund Transfers	750,000	400,000	c	1,150,000
Total Revenue	10,519,787	1,722,708		12,242,495
TOTAL RESOURCES	11,441,135	1,444,271		12,885,406
II. REQUIREMENTS				
Department Operating				
Fire and Emergency Medical Services	9,603,371	1,722,708	b,c	11,326,079
Total Department Operating	9,603,371	1,722,708		11,326,079
Non-Departmental				
Interfund Transfers	1,189,673	0		1,189,673
Balance Available	648,091	(278,437)	a	369,654
Total Non-Departmental	1,837,764	(278,437)		1,559,327
TOTAL REQUIREMENTS	11,441,135	1,444,271		12,885,406

592 Ambulance Transport Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$278,437 and decrease Balance Available by the same amount. This adjustment brings the FY19 Budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **New Revenue:** Increase Intergovernmental revenue in the amount of \$1,322,708 for Healthcare Preparedness Program (\$61,162), Department of Public Safety Standards and Training grant (\$7,000), and the Fiscal Year 2018 Assistance to Firefighters grant for AED Cardiac Monitors (1,254,546). Increase Fire and Emergency Medical Services Department operating appropriations by the same amount.

c) **One-Time Funding Requests:** Recognize Interfund Transfer revenue in the amount of \$400,000 from the General Fund and increase Fire and Emergency Medical Services Department operating appropriations by the same amount to address fund shortfall as addressed in the Community Safety Initiative.

600 Fleet Services Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	20,088,721	(134,033)	a	19,954,688
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	25,000	0		25,000
Charges for Services	9,674,286	0		9,674,286
Miscellaneous	855,000	0		855,000
Interfund Transfers	1,510,000	500,000	b	2,010,000
Fiscal Transactions	120,000	0		120,000
Total Revenue	12,184,286	500,000		12,684,286
TOTAL RESOURCES	32,273,007	365,967		32,638,974
II. REQUIREMENTS				
Department Operating				
Public Works	16,401,757	1,355,000	b,c	17,756,757
Total Department Operating	16,401,757	1,355,000		17,756,757
Non-Departmental				
Interfund Transfers	380,000	0		380,000
Reserves	14,761,688	(1,027,934)	a,c	13,733,754
Special Payments	0	0		0
Balance Available	729,562	38,901	a	768,463
Total Non-Departmental	15,871,250	(989,033)		14,882,217
TOTAL REQUIREMENTS	32,273,007	365,967		32,638,974

600 Fleet Services Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$134,033, decrease Reserves by \$172,934, and increase Balance Available by \$38,091. These adjustments bring the FY19 Budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **One-Time Funding Requests:** Recognize Interfund Transfer revenue in the amount of \$500,000 from the General Fund and increase Public Works Department operating appropriations by the same amount for police vehicles as addressed in the Community Safety bridge funding

c) **Reappropriations:** Increase Public Works Department operating appropriations by \$855,000 for the purchase of motor vehicles and decrease Reserves by the same amount.

610 Information Systems and Services Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	8,546,546	(418,799)	a	8,127,747
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	7,568,501	0		7,568,501
Miscellaneous	5,000	0		5,000
Total Revenue	7,573,501	0		7,573,501
TOTAL RESOURCES	16,120,047	(418,799)		15,701,248
II. REQUIREMENTS				
Department Operating				
Central Services	13,015,741	(1,425,062)	a,b,c	11,590,679
Total Department Operating	13,015,741	(1,425,062)		11,590,679
Non-Departmental				
Interfund Transfers	364,000	0		364,000
Reserves	1,686,947	0		1,686,947
Balance Available	1,053,359	1,006,263	a,b,c	2,059,622
Total Non-Departmental	3,104,306	1,006,263		4,110,569
TOTAL REQUIREMENTS	16,120,047	(418,799)		15,701,248

610 Information Systems and Services Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$418,799, decrease Central Services Department operating appropriation by \$1,160,264, and increase Balance Available by \$741,465. This adjustment brings the FY19 Budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Reappropriations:** Increase Central Services Department operating appropriations by \$300,000 for the Municipal Court case management software acquisition and decrease Balance Available by the same amount.

c) **Encumbrance Estimate Reconciliation:** Reduce the Central Services Department operating appropriations by \$564,798 to reconcile the amount estimated for payment of obligations incurred but not paid in FY18 to the actual amount paid, and increase Balance Available by the same amount.

615 Facilities Services Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	4,162,892	(285,275)	a	3,877,617
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	588,600	0		588,600
Charges for Services	10,502,397	0		10,502,397
Miscellaneous	32,050	0		32,050
Total Revenue	11,123,047	0		11,123,047
TOTAL RESOURCES	15,285,939	(285,275)		15,000,664
II. REQUIREMENTS				
Department Operating				
Central Services	10,329,448	(80,549)	b	10,248,899
Planning and Development	518,118	(34,214)	b	483,904
Total Department Operating	10,847,566	(114,763)		10,732,803
Capital Projects				
Capital Projects	275,000	0		275,000
Capital Carryover	477,567	(2,161)	c	475,406
Total Capital Projects	752,567	(2,161)		750,406
Non-Departmental				
Interfund Transfers	507,000	0		507,000
Special Payments	750,000	0		750,000
Reserves	300,000	(78,448)	a	221,552
Balance Available	2,128,806	(89,903)	a,b,c	2,038,903
Total Non-Departmental	3,685,806	(168,351)		3,517,455
TOTAL REQUIREMENTS	15,285,939	(285,275)		15,000,664

615 Facilities Services Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$285,275, decrease Reserves by \$78,448, and decrease Balance Available by \$206,827. This adjustment brings the FY19 budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Decrease Central Services Department operating appropriations by \$80,549, decrease Planning and Development operating appropriations by \$34,214, and increase Balance Available by \$114,763 to reconcile the amount estimated for payment of obligations incurred but not paid in FY18 to the actual amount paid.

c) **Capital Carryover Reconciliation:** Decrease Capital Carryover appropriation by \$2,161 and increase Balance Available by the same amount. This adjustment reconciles the FY19 Capital Carryover Estimate to the actual ending FY18 capital projects balance.

620 Risk and Benefits Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	17,171,788	3,333,190	a	20,504,978
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	220,000	0		220,000
Charges for Services	44,345,716	0		44,345,716
Miscellaneous	412,160	0		412,160
Total Revenue	44,977,876	0		44,977,876
TOTAL RESOURCES	62,149,664	3,333,190		65,482,854
II. REQUIREMENTS				
Department Operating				
Central Services	39,378,122	(40,541)	b	39,337,581
Total Department Operating	39,378,122	(40,541)		39,337,581
Non-Departmental				
Debt Service	6,999,400	0		6,999,400
Interfund Transfers	236,000	0		236,000
Reserves	7,121,362	321,074	a,b	7,442,436
Balance Available	8,414,780	3,052,657	a,b	11,467,437
Total Non-Departmental	22,771,542	3,373,731		26,145,273
TOTAL REQUIREMENTS	62,149,664	3,333,190		65,482,854

620 Risk and Benefits Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$3,333,190, increase Reserves by \$321,074, and increase Balance Available by \$3,012,116. These adjustments bring the FY19 Budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Reduce the Central Services Department operating appropriations by \$40,541 to reconcile the amount estimated for payment of obligations incurred but not paid in FY18 to the actual amount paid, and increase Balance Available by the same amount.

630 Professional Services Fund

	FY19 Adopted	FY19 SB1 Action		FY19 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	328,483	731,284	a	1,059,767
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	7,430,586	250,000	b	7,680,586
Miscellaneous	14,000	0		14,000
Total Revenue	7,444,586	250,000		7,694,586
TOTAL RESOURCES	7,773,069	981,284		8,754,353
II. REQUIREMENTS				
Department Operating				
Public Works	6,747,126	250,000	b	6,997,126
Total Department Operating	6,747,126	250,000		6,997,126
Non-Departmental				
Interfund Transfers	684,000	0		684,000
Reserves	319,250	0		319,250
Balance Available	22,693	731,284	a	753,977
Total Non-Departmental	1,025,943	731,284		1,757,227
TOTAL REQUIREMENTS	7,773,069	981,284		8,754,353

630 Professional Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$731,284 and increase Balance Available by the same amount. This adjustment brings the FY19 budgeted Beginning Working Capital in compliance with the audited FY18 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **One-Time Funding Requests:** Increase Public Works Department operating appropriations by \$250,000 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.

**A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET;
MAKING APPROPRIATIONS FOR THE CITY OF EUGENE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2017,
AND ENDING JUNE 30, 2018.**

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, 2017, and ending June 30, 2018, as set forth in attached Exhibit A is hereby adopted.

Section 2.

The supplemental amounts for the fiscal year beginning July 1, 2017, and ending June 30, 2018, 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.

The foregoing resolution adopted this 11th day of December, 2017.

City Recorder

EXHIBIT A

Amounts
in dollars

GENERAL FUND

Department Operating		
Central Services		7,643,851
Fire and Emergency Medical Services		494,447
Library, Recreation and Cultural Services		1,258,579
Planning and Development		2,352,683
Police		5,254,546
Public Works		225,467
Total Department Operating		<u>17,229,573</u>
Non-Departmental		
Debt Service		0
Contingency		0
Interfund Loans		0
Interfund Transfers		1,800,000
Reserves		(4,263,882)
* Unappropriated Ending Fund Balance		0
Special Payments		0
Total Non-Departmental		<u>(2,463,882)</u>
TOTAL GENERAL FUND		<u>14,765,691</u>

SPECIAL ASSESSMENT MANAGEMENT FUND

Department Operating		
Central Services		0
Total Department Operating		<u>0</u>
Non-Departmental		
Debt Service		0
Contingency		0
Interfund Loans		0
Interfund Transfers		0
* Reserves		0
* Balance Available		8,081
Special Payments		0
Total Non-Departmental		<u>8,081</u>
TOTAL SPECIAL ASSESSMENT MANAGEMENT FUND		<u>8,081</u>

LIBRARY LOCAL OPTION LEVY FUND

Department Operating	
Library, Recreation and Cultural Services	(10,000)
Total Department Operating	<u>(10,000)</u>
Non-Departmental	
* Balance Available	554,992
Total Non-Departmental	<u>554,992</u>
TOTAL LIBRARY LOCAL OPTION LEVY FUND	<u>554,992</u>

PUBLIC SAFETY COMMUNICATIONS FUND

Department Operating	
Police	0
Total Department Operating	<u>0</u>
Non-Departmental	
Debt Service	0
Contingency	0
Interfund Loans	0
Interfund Transfers	0
* Reserves	0
* Balance Available	505,563
Special Payments	0
Total Non-Departmental	<u>505,563</u>
TOTAL PUBLIC SAFETY COMMUNICATIONS FUND	<u>505,563</u>

ROAD FUND

Department Operating	
Public Works	520,921
Total Department Operating	<u>520,921</u>
Non-Departmental	
Debt Service	0
Contingency	0
Interfund Loans	0
Interfund Transfers	0
* Reserves	0
* Balance Available	523,422
Special Payments	0
Total Non-Departmental	<u>523,422</u>
TOTAL ROAD FUND	<u>1,044,343</u>

TELECOM REGISTRATION/LICENSING FUND

Department Operating	
Central Services	3,692,645
Total Department Operating	<u>3,692,645</u>
Capital Projects	
Capital Projects	0
Total Capital Projects	<u>0</u>
Non-Departmental	
Debt Service	0
Contingency	0
Interfund Loans	0
Interfund Transfers	0
* Reserves	0
* Balance Available	28,668
Special Payments	0
Total Non-Departmental	<u>28,668</u>
TOTAL TELECOM REGISTRATION/LICENSING FUND	<u>3,721,313</u>

CONSTRUCTION AND RENTAL HOUSING FUND

Department Operating	
Fire and Emergency Medical Services	0
Planning and Development	54,916
Public Works	0
Total Department Operating	<u>54,916</u>
Non-Departmental	
Debt Service	0
Contingency	0
Interfund Loans	0
Interfund Transfers	0
* Reserves	0
* Balance Available	472,116
Special Payments	0
Total Non-Departmental	<u>472,116</u>
TOTAL CONSTRUCTION AND RENTAL HOUSING FUND	<u>527,032</u>

SOLID WASTE/RECYCLING FUND

Department Operating	
Planning and Development	35,473
Total Department Operating	<u>35,473</u>
Non-Departmental	
Debt Service	0
Contingency	0
Interfund Loans	0
Interfund Transfers	0
* Reserves	0
* Balance Available	(28,785)
Special Payments	0
Total Non-Departmental	<u>(28,785)</u>
TOTAL SOLID WASTE/RECYCLING FUND	<u>6,688</u>

COMMUNITY DEVELOPMENT FUND

Department Operating	
Central Services	0
Planning and Development	299,019
Total Department Operating	<u>299,019</u>
Capital Projects	
Capital Projects	138,716
Total Capital Projects	<u>138,716</u>
Non-Departmental	
Debt Service	0
Contingency	0
Interfund Loans	0
Interfund Transfers	0
* Reserves	14,289
* Balance Available	15,275
Special Payments	(388,783)
Total Non-Departmental	<u>(359,219)</u>
TOTAL COMMUNITY DEVELOPMENT FUND	<u>78,516</u>

LIBRARY, PARKS AND RECREATION SPECIAL REVENUE FUND

Department Operating		
Central Services		0
Library Recreation and Cultural Svcs		0
Public Works		0
Total Department Operating		<u>0</u>
Capital Projects		
Capital Projects		114,532
Total Capital Projects		<u>114,532</u>
Non-Departmental		
Debt Service		0
Contingency		0
Interfund Loans		0
Interfund Transfers		0
* Reserves		363,236
* Balance Available		(118,679)
Special Payments		701
Total Non-Departmental		<u>245,258</u>
TOTAL LIBRARY, PARKS AND REC. SPECIAL REVENUE FUND		<u>359,790</u>

GENERAL OBLIGATION DEBT SERVICE FUND

Non-Departmental		
Debt Service		580,907
Contingency		0
Interfund Loans		0
Interfund Transfers		0
* Reserves		0
* Balance Available		0
Special Payments		0
Total Non-Departmental		<u>580,907</u>
TOTAL GENERAL OBLIGATION DEBT SERVICE FUND		<u>580,907</u>

SPECIAL ASSESSMENT BOND DEBT SERVICE FUND

Non-Departmental		
Debt Service		0
Contingency		0
Interfund Loans		0
Interfund Transfers		0
* Reserves		6,529
* Balance Available		0
Special Payments		0
Total Non-Departmental		<u>6,529</u>
TOTAL SPECIAL ASSESSMENT BOND DEBT SVC. FUND		<u>6,529</u>

GENERAL CAPITAL PROJECTS FUND

Department Operating	
Central Services	0
Library, Recreation and Cultural Services	0
Planning and Development	0
Public Works	0
Total Department Operating	<u>0</u>
Capital Projects	
Capital Projects	(204,986)
Total Capital Projects	<u>(204,986)</u>
Non-Departmental	
Debt Service	0
Contingency	0
Interfund Loans	0
Interfund Transfers	0
* Reserves	0
* Balance Available	9,065,691
Special Payments	0
Total Non-Departmental	<u>9,065,691</u>
TOTAL GENERAL CAPITAL PROJECTS FUND	<u>8,860,705</u>

SYSTEMS DEVELOPMENT CAPITAL PROJECTS FUND

Department Operating	
Public Works	0
Total Department Operating	<u>0</u>
Capital Projects	
Capital Projects	816,229
Total Capital Projects	<u>816,229</u>
Non-Departmental	
Debt Service	0
Contingency	0
Interfund Loans	0
Interfund Transfers	81,605
* Reserves	0
* Balance Available	46,184
Special Payments	0
Total Non-Departmental	<u>127,789</u>
TOTAL SYSTEMS DEVELOPMENT CAP. PROJECTS FUND	<u>944,018</u>

TRANSPORTATION CAPITAL PROJECTS FUND

Department Operating		
Public Works		0
Total Department Operating		<u>0</u>
Capital Projects		
Capital Projects		2,189,028
Total Capital Projects		<u>2,189,028</u>
Non-Departmental		
Debt Service		0
Contingency		0
Interfund Loans		0
Interfund Transfers		0
* Reserves		0
* Balance Available		189,141
Special Payments		0
Total Non-Departmental		<u>189,141</u>
TOTAL TRANSPORTATION CAPITAL FUND		<u>2,378,169</u>

SPECIAL ASSESSMENTS CAPITAL PROJECTS FUND

Department Operating		
Central Services		0
Total Department Operating		<u>0</u>
Capital Projects		
Capital Projects		0
Total Capital Projects		<u>0</u>
Non-Departmental		
Debt Service		0
Contingency		0
Interfund Loans		0
Interfund Transfers		0
* Reserves		0
* Balance Available		19,652
Special Payments		0
Total Non-Departmental		<u>19,652</u>
TOTAL SPECIAL ASSESSMENTS CAP. PROJECTS FUND		<u>19,652</u>

MUNICIPAL AIRPORT FUND

Department Operating	
Fire and Emergency Medical Services	0
Police	0
Public Works	0
Total Department Operating	<u>0</u>
Capital Projects	
Capital Projects	<u>(987,126)</u>
Total Capital Projects	<u>(987,126)</u>
Non-Departmental	
Debt Service	0
Contingency	0
Interfund Loans	0
Interfund Transfers	0
* Reserves	(7,837,173)
* Balance Available	7,636,198
Special Payments	0
Total Non-Departmental	<u>(200,975)</u>
TOTAL MUNICIPAL AIRPORT FUND	<u><u>(1,188,101)</u></u>

PARKING SERVICES FUND

Department Operating	
Central Services	0
Fire and Emergency Medical Services	0
Planning and Development	(49,726)
Public Works	0
Total Department Operating	<u>(49,726)</u>
Capital Projects	
Capital Projects	<u>76,756</u>
Total Capital Projects	<u>76,756</u>
Non-Departmental	
Debt Service	0
Contingency	0
Interfund Loans	0
Interfund Transfers	0
* Reserves	0
* Balance Available	(325,192)
Special Payments	0
Total Non-Departmental	<u>(325,192)</u>
TOTAL PARKING SERVICES FUND	<u><u>(298,162)</u></u>

WASTEWATER UTILITY FUND

Department Operating	
Public Works	385,249
Total Department Operating	<u>385,249</u>
Capital Projects	
Capital Projects	(1,186,897)
Total Capital Projects	<u>(1,186,897)</u>
Non-Departmental	
Debt Service	0
Contingency	0
Interfund Loans	0
Interfund Transfers	0
* Reserves	0
* Balance Available	1,038,022
Special Payments	0
Total Non-Departmental	<u>1,038,022</u>
TOTAL WASTEWATER UTILITY FUND	<u>236,374</u>

STORMWATER UTILITY FUND

Department Operating	
Public Works	383,485
Total Department Operating	<u>383,485</u>
Capital Projects	
Capital Projects	(202,268)
Total Capital Projects	<u>(202,268)</u>
Non-Departmental	
Debt Service	0
Contingency	0
Interfund Loans	0
Interfund Transfers	39,645
* Reserves	0
* Balance Available	2,031,232
Special Payments	0
Total Non-Departmental	<u>2,070,877</u>
TOTAL STORMWATER UTILITY FUND	<u>2,252,094</u>

AMBULANCE TRANSPORT FUND

Department Operating	
Central Services	0
Fire and Emergency Medical Services	1,722,708
Police	0
Total Department Operating	<u>1,722,708</u>
Capital Projects	
Capital Projects	0
Total Capital Projects	<u>0</u>
Non-Departmental	
Debt Service	0
Contingency	0
Interfund Loans	0
Interfund Transfers	0
* Reserves	0
* Balance Available	(278,437)
Special Payments	0
Total Non-Departmental	<u>(278,437)</u>
TOTAL AMBULANCE TRANSPORT FUND	<u>1,444,271</u>

FLEET SERVICES FUND

Department Operating	
Central Services	0
Police	0
Public Works	1,355,000
Total Department Operating	<u>1,355,000</u>
Capital Projects	
Capital Projects	0
Total Capital Projects	<u>0</u>
Non-Departmental	
Debt Service	0
Contingency	0
Interfund Loans	0
Interfund Transfers	0
* Reserves	(1,027,934)
* Balance Available	38,901
Special Payments	0
Total Non-Departmental	<u>(989,033)</u>
TOTAL FLEET SERVICES FUND	<u>365,967</u>

INFORMATION SYSTEMS AND SERVICES FUND

Department Operating	
Central Services	(1,425,062)
Total Department Operating	<u>(1,425,062)</u>
Non-Departmental	
Debt Service	0
Contingency	0
Interfund Loans	0
Interfund Transfers	0
* Reserves	0
* Balance Available	1,006,263
Special Payments	0
Total Non-Departmental	<u>1,006,263</u>
TOTAL INFORMATION SYSTEMS AND SERVICES FUND	<u>(418,799)</u>

FACILITIES SERVICES FUND

Department Operating	
Central Services	(80,549)
Planning and Development	(34,214)
Public Works	0
Total Department Operating	<u>(114,763)</u>
Capital Projects	
Capital Projects	(2,161)
Total Capital Projects	<u>(2,161)</u>
Non-Departmental	
Debt Service	0
Contingency	0
Interfund Loans	0
Interfund Transfers	0
* Reserves	(78,448)
* Balance Available	(89,903)
Special Payments	0
Total Non-Departmental	<u>(168,351)</u>
TOTAL FACILITIES SERVICES FUND	<u>(285,275)</u>

RISK AND BENEFITS FUND

Department Operating	
Central Services	(40,541)
Total Department Operating	<u>(40,541)</u>
Non-Departmental	
Debt Service	0
Contingency	0
Interfund Loans	0
Interfund Transfers	0
* Reserves	321,074
* Balance Available	3,052,657
Special Payments	0
Total Non-Departmental	<u>3,373,731</u>
TOTAL RISK AND BENEFITS FUND	<u>3,333,190</u>

PROFESSIONAL SERVICES FUND

Department Operating	
Central Services	0
Public Works	250,000
Total Department Operating	<u>250,000</u>
Non-Departmental	
Debt Service	0
Contingency	0
Interfund Loans	0
Interfund Transfers	0
* Reserves	0
* Balance Available	731,284
Special Payments	0
Total Non-Departmental	<u>731,284</u>
TOTAL PROFESSIONAL SERVICES FUND	<u>981,284</u>
TOTAL REQUIREMENTS - ALL FUNDS	<u><u>40,774,832</u></u>

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