

FY18 SB3 Supplemental Budget 3

City of Eugene, Oregon
Jon Ruiz, City Manager



EUGENE CITY COUNCIL AGENDA ITEM SUMMARY



Public Hearing and Action: 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

Meeting Date: June 18, 2018
Department: Central Services
www.eugene-or.gov

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

ISSUE STATEMENT

Council approval of the third Supplemental Budget (SB3) for Fiscal Year 2017-2018 (FY18) 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”. 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

This Supplemental Budget recognizes new revenues and authorizes changes in legal levels of appropriations for the current fiscal year (FY18). A summary of items included in this Supplemental Budget is presented below:

General Fund

- Recognize \$184,417 in additional revenues related to Federal and State conflagration fire responses and increase the Fire and Emergency Medical Services Department operating appropriation by same amount.
- Decrease Central Services operating appropriation by \$120,000 and increase the Police Department, Public Works and the Library Recreation and Cultural Services Department operating appropriations by same amount. Funds will be used for downtown operations by the Police Department (\$45,000) for 15th Night, the Community Outreach Response Team, downtown patrol overtime; Public Works (\$35,000) for the Parks Ambassadors program; and Library Recreation and Cultural Services (\$40,000) for downtown youth programming.

- Recognize \$105,100 in grant revenues and increase the Library Recreation and Cultural Services Department operating appropriation by same amount. The grants are for after school recreational programming and activities in coordination with the Eugene 4J School District (\$70,000), the Safe Routes to School Bike Safety Program (\$20,100), and after school recreational activities at Madison Middle School (\$15,000).
- Increase the Planning and Development Department operating appropriation by \$100,000 for public outreach and housing tools and strategies related to addressing overall housing affordability and decrease the Reserve for Revenue Shortfall (RRSF) by same amount.
- Increase the Central Services Department operating appropriation by \$3,000 for Deferred Action for Childhood Arrivals (DACA) applicant renewal screenings and decrease the RRSF by same amount.

Road Fund

- Decrease Balance Available by \$1,000,000 and transfer same amount to the Transportation Capital Projects Fund for the railroad quiet zone.

Transportation Capital Projects Fund

- Recognize an Interfund Transfer of \$1,000,000 from the Road Fund (131) for the railroad quiet zone and increase Capital Projects appropriations by same amount. Reduce Balance Available by \$155,000, and increase Capital Projects appropriations for 2017 Street Bond projects by the same amount. These appropriations are needed in order to meet the construction timeline and to start designing and testing the streets included in this bond measure before the bond funds become available.

Ambulance Transport Fund

- Recognize additional Charges for Services revenue in the amount of \$475,000 to cover associated expenses including personnel, training and fleet costs. Due to an increase in the number of ambulance units in FY18, Charges for Services revenue has exceeded previously budgeted amounts.

RELATED CITY POLICIES

Transactions included in this Supplemental Budget 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 until the following fiscal year Supplemental Budget. In certain cases, there may be financial, legal or operational impacts to delaying budget approval.

These impacts may include Oregon Local Budget Law violations due to exceeding the legal appropriation levels. The Council may also adopt amended appropriation amounts or funding sources for specific items included in this Supplemental Budget.

CITY MANAGER’S RECOMMENDATION

The City Manager recommends approval of the attached resolution adopting the Supplemental Budget.

SUGGESTED MOTION

Move to approve Resolution 5232 adopting a Supplemental Budget; making appropriations for the City of Eugene for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018.

ATTACHMENTS

- A. Transaction Summary
- B. Resolution

FOR MORE INFORMATION

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OR

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Transaction Summary

010 General Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action	FY18 SB3 Action		FY18 Revised
I. RESOURCES						
BEGINNING WORKING CAPITAL	53,876,942	0	5,413,821	0		59,290,763
CHANGE TO WORKING CAPITAL						
REVENUE						
Taxes	114,667,000	0	105,000	0		114,772,000
Licenses/Permits	7,339,144	0	0	0		7,339,144
Intergovernmental	5,136,876	0	1,286,348	105,100	a	6,528,324
Rental	507,830	0	0	0		507,830
Charges for Services	16,117,207	0	712,197	184,417	b	17,013,821
Fines/Forfeitures	2,090,000	0	0	0		2,090,000
Miscellaneous	841,734	0	250,000	0		1,091,734
Interfund Transfers	10,225,107	0	0	0		10,225,107
Total Revenue	156,924,898	0	2,353,545	289,517		159,567,960
TOTAL RESOURCES	210,801,840	0	7,767,366	289,517		218,858,723
II. REQUIREMENTS						
Department Operating						
Central Services	26,213,689	10,000	2,578,134	(117,000)	c,d	28,684,823
Fire and Emergency Medical Services	30,238,972	0	1,499,288	184,417	b	31,922,677
Library, Recreation and Cultural Services	30,731,736	0	2,027,302	145,100	a,c	32,904,138
Planning and Development	7,203,900	0	2,057,183	100,000	e	9,361,083
Police	53,279,325	0	1,198,594	45,000	c	54,522,919
Public Works	6,463,030	0	549,541	35,000	c	7,047,571
Total Department Operating	154,130,652	10,000	9,910,042	392,517		164,443,211
Non-Departmental						
Debt Service	0	0	0	0		0
Interfund Transfers	5,671,055	0	900,000	0		6,571,055
Contingency	12,000	0	(12,000)	0		0
Special Payments	700,000	0	0	0		700,000
Reserves	22,080,268	(10,000)	(152,811)	(103,000)	e,d	21,814,457
Reserve for Encumbrances	2,877,865	0	(2,877,865)	0		0
UEFB	25,330,000	0	0	0		25,330,000
Total Non-Departmental	56,671,188	(10,000)	(2,142,676)	(103,000)		54,415,512
TOTAL REQUIREMENTS	210,801,840	0	7,767,366	289,517		218,858,723

010 General Fund

Main Subfund (011):

a) **New Revenues:** Increase Intergovernmental revenue by \$105,100 and the Library Recreation and Cultural Services Department operating appropriation by same amount. The Intergovernmental revenue is from grants for after school recreational programming and activities in coordination with the Eugene 4J School District (\$70,000), the Safe Routes to School Bike Safety Program (\$20,100), and after school recreational activities at Madison Middle School (\$15,000).

b) **New Revenues:** Increase Charges for Services revenue by \$184,417 for Federal and State conflagration fire responses and increase the Fire and Emergency Medical Services Department operating appropriation by same amount.

c) **Expenditure Adjustments:** Decrease Central Services operating appropriation by \$120,000 and increase the Police Department, Public Works and the Library Recreation and Cultural Services Department operating appropriations by same amount. Funds will be used for downtown operations by the Police Department (\$45,000) for 15th Night, the Community Outreach Response Team, downtown patrol overtime, Public Works (\$35,000) for the Parks Ambassadors program, and Library Recreation and Cultural Services (\$40,000) for downtown youth programming.

d) **One-time Funding Request:** Increase Central Services operating appropriation by \$3,000 for Deferred Action for Childhood Arrivals (DACA) applicant renewal screenings and decrease the Reserve for Revenue Shortfall by same amount.

e) **One-time Funding Request:** Increase Planning and Development operating appropriations by \$100,000 for public outreach and housing tools and strategies related to addressing overall housing affordability and decrease the Reserve for Revenue Shortfall by same amount.

131 Road Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action	FY18 SB3 Action	FY18 Revised
I. RESOURCES					
BEGINNING WORKING CAPITAL	3,738,674	0	650,199	0	4,388,873
CHANGE TO WORKING CAPITAL					
REVENUE					
Licenses/Permits	2,023,500	0	0	0	2,023,500
Intergovernmental	9,906,446	0	0	0	9,906,446
Rental	108,604	0	0	0	108,604
Charges for Services	212,000	0	0	0	212,000
Miscellaneous	117,000	0	0	0	117,000
Total Revenue	12,367,550	0	0	0	12,367,550
TOTAL RESOURCES	16,106,224	0	650,199	0	16,756,423
II. REQUIREMENTS					
Department Operating					
Public Works	12,517,888	0	455,123	0	12,973,011
Total Department Operating	12,517,888	0	455,123	0	12,973,011
Non-Departmental					
Interfund Transfers	1,024,000	0	0	1,000,000	2,024,000
Balance Available	2,564,336	0	195,076	(1,000,000)	1,759,412
Total Non-Departmental	3,588,336	0	195,076	0	3,783,412
TOTAL REQUIREMENTS	16,106,224	0	650,199	0	16,756,423

131 Road Fund

a) **One-time Funding Request:** Transfer \$1,000,000 to the Transportation Capital Projects Fund (340) for the railroad quiet zone and decrease balance available by the same amount.

340 Transportation Capital Projects Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action	FY18 SB3 Action		FY18 Revised
I. RESOURCES						
BEGINNING WORKING CAPITAL	19,740,258	0	(14,385,305)	0		5,354,953
CHANGE TO WORKING CAPITAL						
REVENUE						
Taxes	3,000,000	0	0	0		3,000,000
Intergovernmental	10,639,471	0	9,506,481	0		20,145,952
Miscellaneous	30,000	0	0	0		30,000
Charges for Services	50,000	0	135,577	0		185,577
Interfund Transfers	30,000	0	0	1,000,000	a	1,030,000
Fiscal Transactions	8,900,000	0	4,711,139	0		13,611,139
Total Revenue	22,649,471	0	14,353,197	1,000,000		38,002,668
TOTAL RESOURCES	42,389,729	0	(32,108)	1,000,000		43,357,621
II. REQUIREMENTS						
Capital Projects						
Capital Projects	22,701,671	0	333,461	1,155,000	a,b	24,190,132
Capital Carryover	18,817,755	0	(2,386,174)	0		16,431,581
Total Capital Projects	41,519,426	0	(2,052,713)	1,155,000		40,621,713
Non-Departmental						
Debt Service	10,000	0	0	0		10,000
Balance Available	860,303	0	2,020,605	(155,000)	b	2,725,908
Total Non-Departmental	870,303	0	2,020,605	(155,000)		2,735,908
TOTAL REQUIREMENTS	42,389,729	0	(32,108)	1,000,000		43,357,621

340 Transportation Capital Projects Fund

a) **New Revenues:** Recognize a \$1,000,000 Interfund Transfer from the Road Fund (131) for the railroad quiet zone and increase Capital Projects appropriations by same amount.

b) **One-time Funding Request:** Reduce Balance Available by \$155,000, and increase capital appropriations for 2017 Street Bond projects by the same amount. These appropriations are needed in order to meet the construction timeline and to start designing and testing the streets included in this bond measure before the bond funds become available.

592 Ambulance Transport Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action	FY18 SB3 Action	FY18 Revised
I. RESOURCES					
BEGINNING WORKING CAPITAL	559,106	0	40,846	0	599,952
CHANGE TO WORKING CAPITAL					
REVENUE					
Intergovernmental	0	0	50,000	0	50,000
Charges for Services	8,265,522	0	0	475,000 a	8,740,522
Miscellaneous	499,011	0	300,020	0	799,031
Interfund Transfers	1,000,000				1,000,000
Total Revenue	9,764,533	0	350,020	475,000	10,589,553
TOTAL RESOURCES	10,323,639	0	390,866	475,000	11,189,505
II. REQUIREMENTS					
Department Operating					
Fire and Emergency Medical Services	9,340,077	0	350,020	475,000 a	10,165,097
Total Department Operating	9,340,077	0	350,020	475,000	10,165,097
Non-Departmental					
Interfund Transfers	979,757	0	0	0	979,757
Balance Available	3,805	0	40,846	0	44,651
Total Non-Departmental	983,562	0	40,846	0	1,024,408
TOTAL REQUIREMENTS	10,323,639	0	390,866	475,000	11,189,505

592 Ambulance Transport Fund

a) **New Revenue:** Increase Charges for Services revenue by \$475,000 and increase Fire and Emergency Medical Services Department operating appropriations by the same amount to cover personnel, training and fleet costs. Due to an increase in the number of ambulance units in FY18, Charges for Services revenue has exceeded previously budgeted amounts.

**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 18th day of June, 2018.

City Recorder

Amounts
in dollars**GENERAL FUND**

Department Operating	
Central Services	(117,000)
Fire and Emergency Medical Services	184,417
Library, Recreation and Cultural Services	145,100
Planning and Development	100,000
Police	45,000
Public Works	35,000
Total Department Operating	<u>392,517</u>
Non-Departmental	
Reserves	(103,000)
Total Non-Departmental	<u>(103,000)</u>
TOTAL GENERAL FUND	<u>289,517</u>

ROAD FUND

Non-Departmental	
Interfund Transfers	1,000,000
Balance Available	(1,000,000)
Total Non-Departmental	<u>0</u>
TOTAL ROAD FUND	<u>0</u>

TRANSPORTATION CAPITAL PROJECTS FUND

Capital Projects	
Capital Projects	1,155,000
Total Capital Projects	<u>1,155,000</u>
Non-Departmental	
Balance Available	(155,000)
Total Non-Departmental	<u>(155,000)</u>
TOTAL TRANSPORTATION CAPITAL PROJECTS FUND	<u>1,000,000</u>

AMBULANCE TRANSPORT FUND

Department Operating	
Fire and Emergency Medical Services	475,000
Total Department Operating	<u>475,000</u>
TOTAL AMBULANCE TRANSPORT FUND	<u>475,000</u>
TOTAL REQUIREMENTS - ALL FUNDS	<u><u>1,764,517</u></u>

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