

FY16 SB2 Supplemental Budget 2

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, 2015 and Ending June 30, 2016

Meeting Date: June 27, 2016
Department: Central Services
www.eugene-or.gov

Agenda Item Number: 4
Staff Contact: Twylla Miller
Contact Telephone Number: 541-682-8417

ISSUE STATEMENT

Council approval of the second Supplemental Budget (SB2) for Fiscal Year 2015-2016 (FY16) 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 (FY16). A summary of items included in this Supplemental Budget is presented below:

General Fund

- Recognize \$200,000 in grant revenue from the U.S. Bureau of Justice Assistance (BJA) and the Center for Court Innovation, and increase Central Services department operating appropriation authority by the same amount. This grant is for the implementation and evaluation of a pilot community court project.
- Recognize \$47,400 in grant revenue from the Urban Sustainability Directors Network (USDN) and increase Central Services department operating appropriation authority by the same amount. These grants will fund creating a Sustainable Consumption toolkit, a Building Diversity fellowship, and a peer learning exchange.

Ambulance Transport Fund

- Increase Fire and Emergency Medical Services department operating appropriation authority by \$300,000 from Balance Available for future ambulance replacement. To balance the fund for the FY16 Adopted Budget the ambulance replacement charge was excluded with the intent to submit on a supplemental budget if funding became available. The marginal beginning working capital adjustment of \$0.9 million allows the department to add this item back into the FY16 budget.
- Increase Fire and Emergency Medical Services department operating appropriation authority by \$228,000 from Balance Available for regular wages and overtime payments associated with an arbitration award in union negotiations.

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 5157 adopting a Supplemental Budget; making appropriations for the City of Eugene for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016.

ATTACHMENTS

- A. Transaction Summary
- B. Resolution

FOR MORE INFORMATION

Staff Contact: Twylla Miller
Telephone: 541-682-8417
Staff E-Mail: Twylla.J.Miller@ci.eugene.or.us

OR

Staff Contact: Jamie Garner
Telephone: 541-682-5512
Staff E-Mail: Jamie.P.Garner@ci.eugene.or.us

Transaction Summary

010 General Fund

	FY16 Adopted	FY16 SB1 Action	FY16 SB2 Action	FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	39,214,362	965,104	0	40,179,466
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	106,999,000	1,200,000	0	108,199,000
Licenses/Permits	6,170,000	0	0	6,170,000
Intergovernmental	4,560,357	780,787	247,400	5,588,544
Rental	127,040	0	0	127,040
Charges for Services	13,112,253	448,000	0	13,560,253
Fines/Forfeitures	2,474,200	127,000	0	2,601,200
Miscellaneous	477,947	0	0	477,947
Interfund Transfers	9,519,145	0	0	9,519,145
Total Revenue	143,439,942	2,555,787	247,400	146,243,129
TOTAL RESOURCES	182,654,304	3,520,891	247,400	186,422,595
II. REQUIREMENTS				
Department Operating				
Central Services	22,906,243	1,895,755	247,400	25,049,398
Fire and Emergency Medical Services	27,594,830	1,242,676	0	28,837,506
Library, Recreation and Cultural Services	27,348,754	433,067	0	27,781,821
Planning and Development	5,919,055	1,085,713	0	7,004,768
Police	49,611,910	1,019,912	0	50,631,822
Public Works	5,790,248	366,259	0	6,156,507
Total Department Operating	139,171,040	6,043,382	247,400	145,461,822
Non-Departmental				
Interfund Transfers	4,379,300	900,000	0	5,279,300
Contingency	32,000	(32,000)	0	0
Special Payments	700,000	0	0	700,000
Reserves	12,215,266	(273,793)	0	11,941,473
Reserve for Encumbrances	3,116,698	(3,116,698)	0	0
UEFB	23,040,000	0	0	23,040,000
Total Non-Departmental	43,483,264	(2,522,491)	0	40,960,773
TOTAL REQUIREMENTS	182,654,304	3,520,891	247,400	186,422,595

010 General Fund

a) Increase Intergovernmental revenue by \$247,400 to recognize grants from USDN for sustainability projects (\$47,400) and U.S. Bureau of Justice Assistance for community court pilot project (\$200,000) and increase Central Services department operating appropriation authority by the same amount.

592 Ambulance Transport Fund

	FY16 Adopted	FY16 SB1 Action	FY16 SB2 Action	FY16 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	351,331	947,442	0	1,298,773
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	0	0	0	0
Charges for Services	7,279,494	135,000	0	7,414,494
Miscellaneous	75,758	0	0	75,758
Total Revenue	7,355,252	135,000	0	7,490,252
TOTAL RESOURCES	7,706,583	1,082,442	0	8,789,025
II. REQUIREMENTS				
Department Operating				
Fire and Emergency Medical Services	6,772,184	135,000	528,000 a	7,435,184
Total Department Operating	6,772,184	135,000	528,000	7,435,184
Non-Departmental				
Interfund Transfers	932,390	0	0	932,390
Balance Available	2,009	947,442	(528,000) a	421,451
Total Non-Departmental	934,399	947,442	(528,000)	1,353,841
TOTAL REQUIREMENTS	7,706,583	1,082,442	0	8,789,025

592 Ambulance Transport Fund

a) Increase Fire and Emergency Medical Services department operating appropriation authority by \$528,000 for ambulance replacement (\$300,000) and overtime and wages related to contract settlement (\$228,000) and decrease Balance Available by the same amount.

**A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET;
MAKING APPROPRIATIONS FOR THE CITY OF EUGENE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2015,
AND ENDING JUNE 30, 2016.**

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, 2015, and ending June 30, 2016, as set forth in attached Exhibit A is hereby adopted.

Section 2.

The supplemental amounts for the fiscal year beginning July 1, 2015, and ending June 30, 2016, 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 27th day of June, 2016.

City Recorder

EXHIBIT A

Amounts
in dollars

GENERAL FUND

Department Operating	
Central Services	247,400
Total Department Operating	<u>247,400</u>
TOTAL GENERAL FUND	<u>247,400</u>

AMBULANCE TRANSPORT FUND

Department Operating	
Fire and Emergency Medical Services	528,000
Total Department Operating	<u>528,000</u>
Non-Departmental	
* Balance Available	(528,000)
Total Non-Departmental	<u>(528,000)</u>
TOTAL AMBULANCE TRANSPORT FUND	<u>0</u>

TOTAL REQUIREMENTS - ALL FUNDS	<u><u>247,400</u></u>
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* Reserves, Balance Available, and UEFB amounts are not appropriated for spending and are shown for informational purposes only.

Please send three tear sheets and the affidavit of publication to:
PUBLISH: Monday June 20, 2016 (one time)

Jamie Garner
City of Eugene Finance
100 W 10th Ave., Ste. 400
Eugene, OR 97401
541-682-5512

NOTICE OF SUPPLEMENTAL BUDGET HEARING

The Eugene City Council will conduct a Public Hearing on a proposed Supplemental Budget for the City of Eugene for the 2015-2016 Fiscal Year on Monday, June 27, 2016 at 7:30 p.m. in Harris Hall at the Lane County Public Service Building, 125 East 8th Avenue, Eugene, Oregon, 97401. Beginning at 8:30 a.m. on June 24, 2016, the proposed Supplemental Budget document may be inspected or copies obtained free of charge at the City of Eugene Finance Division, 100 West 10th Avenue, 4th Floor, or the City Manager's Office, 125 East 8th Avenue, 2nd Floor. The Supplemental Budget materials may also be viewed on the City's website at www.eugene-or.gov/budget. Any person may appear at the public hearing on the Supplemental Budget and discuss the budget or any part of it. This Notice of Public Hearing is published this 20th day of June, 2016. For more information, please call the City of Eugene Finance Division at 541-682-5512.

City of Eugene
Supplemental Budget Financial Summary
for the Fiscal Year 2015-2016

GENERAL FUND

RESOURCES

Intergovernmental	\$ 247,400	
Change in Non-Property Tax Resources		<u>247,400</u>

REQUIREMENTS

Department Operating
Central Services

Personnel	\$ 161,028	
Materials and Services	<u>86,372</u>	
Subtotal		<u>247,400</u>
Total Requirements		<u>247,400</u>

AMBULANCE TRANSPORT FUND

REQUIREMENTS

Department Operating
Fire and Emergency Medical Services

Personnel	\$ 228,000	
Materials and Services	<u>300,000</u>	
Subtotal		<u>528,000</u>

Non-Departmental

Balance Available	\$ (528,000)	
Subtotal		<u>(528,000)</u>
Total Fund Requirements		<u>0</u>

TOTAL RESOURCES - ALL FUNDS 247,400

TOTAL REQUIREMENTS - ALL FUNDS 247,400