

# EUGENE CITY COUNCIL AGENDA ITEM SUMMARY



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## Public Hearing and Action: Resolution 5210 Adopting a Supplemental Budget; Making Appropriations for the City of Eugene for the Fiscal Year Beginning July 1, 2017 and Ending June 30, 2018

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Meeting Date: December 11, 2017  
Department: Central Services  
[www.eugene-or.gov](http://www.eugene-or.gov)

Agenda Item Number: 7  
Staff Contact: Twylla Miller  
Contact Telephone Number: 541-682-8417

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### **ISSUE STATEMENT**

City Council approval of the second Supplemental Budget (SB2) for Fiscal Year 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 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 2017 (FY17) 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 FY17 ending working capital that was made in the FY18 Adopted Budget and the audited actual FY17 ending working capital. This adjustment is recognized on SB2 and is the largest component of the transactions included in this budget request.

Similar to last fiscal year, the audit was completed earlier than in prior years to improve transparency and ensure more timely information. This allows the Finance Division to present the audit results at the same time that Council considers the second supplemental budget in December. Previously, the audit was presented to Council in January.

City Council Contingency

This Supplemental Budget includes a recommendation to use \$12,000 in remaining City Council Contingency funds to cover the costs associated with the November 2017 special election voters' pamphlet for the charter amendment on filling a vacant Mayor or Councilor position in the fourth year of a term.

General Fund Transactions and Fund Balance Information

For the Main Subfund of the General Fund, the MBWC adjustment is \$5,031,203. The MBWC adjustment is largely due to a combination of higher revenues than anticipated (\$1.5 million) and departmental underspending (\$3.3 million), as well as Intergovernmental underspending (\$0.2 million). Revenues that were higher than anticipated included Licenses and Permits from telecom franchise fee revenues related to the Comcast legal settlement (\$1.3 million), Intergovernmental revenues (\$0.4 million) and Property Tax revenues (\$0.3 million). Charges for Services revenues and Fines and Forfeitures were below estimates. Overall, FY17 revenue collections totaled \$146.2 million, exceeding projections by \$1.5 million or 1.0%.

In FY17, departments were asked to underspend their budgets by 1.0%, for a combined \$1.7 million, to help close a projected gap between revenues and expenses. Actual department underspending was \$3.3 million or 2.3%, exceeding the target by \$1.6 million. Some of these unspent funds are being requested for reappropriation (see following page).

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 \$2,184,473 but only \$1,617,897 was actually needed, leaving \$566,576 available for appropriation.

Total funds available for appropriation on this supplemental budget in the Main Subfund of the General Fund is \$7,332,676 consisting of the following:

<u>Source</u>	<u>Amount</u>
MBWC adjustment	\$5,031,203
FY18 Adopted Reserve for Encumbrances	\$2,184,473
Additional Local Marijuana Tax Revenue	\$105,000
Council Contingency	\$12,000
<b>Total funds available for appropriation</b>	<b>\$7,332,676</b>

The City Manager is recommending that the MBWC adjustment funds be utilized for a number of targeted, strategic investments to continue making progress on Council priorities. In addition, the City Manager is also recommending reappropriating funds for items previously approved by City Council, funding for the Budget Committee motion related to the Dusk to Dawn program and funding for the transfer to the General Capital Projects Fund. 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:

<b>Description</b>	<b>Amount</b>
<b>Actual prior fiscal year encumbrances</b>	\$1,617,897
<b>Reappropriation of prior project funding</b>	
2021 World Championships Funds	\$500,000
Downtown Operations	\$338,208
Class Registration System	\$320,212
Urban Reserves	\$288,325
Community Justice Initiative	\$216,981
Community Court	\$150,000
River Road Neighborhood Plan	\$90,000
Pillar 7 Growth Monitoring Data	\$74,500
Economic Prosperity Initiative	\$70,000
Neighborhood Matching Grants	\$49,767
Long-term Storm Recovery	\$43,270
Climate Recovery Ordinance Implementation	\$36,535
River Road/Santa Clara Neighborhood Funds	\$35,165
Operation 365/Homeless Veterans Housing	\$30,172
Shared Path Maintenance	\$20,000
Bridge Inspections	\$10,000
Total Reappropriation requests:	<u>\$2,273,135</u>
<b>One-time funding requests</b>	
Transfer to the General Capital Projects Fund	\$900,000
Downtown Operations	\$350,000
Climate Recovery Ordinance Implementation	\$290,000
Parks Illegal Camp Clean Up	\$240,000
Fire Academy	\$180,500
Bike Patrol	\$170,000
Equity in Contracting	\$157,000
Emergency Communications Center Staffing	\$150,000
Homeless Outreach Pilot Project	\$120,000
Elections Costs November 2017	\$110,000
Community Court	\$105,000
Economic Prosperity Strategic Reserve Fund	\$100,000
Neighborhood Planning (River Road/Santa Clara/University)	\$100,000
Economic Cartography Tool	\$90,000
Lindholm Center (Weekend Hours)	\$75,000
Homeless Car Camping	\$60,000
Fire Hydrants	\$50,000
Elections Costs May 2018	\$25,000
Total One-time Funding requests:	<u>\$3,272,500</u>
Reserve for Revenue Shortfall Transactions	
Budget Committee motion: Restore RRSF for Dusk to Dawn program	\$154,655
Additional Contribution	\$14,489
Total RRSF Transactions:	<u>\$169,144</u>
Total One-time Funding requests and RRSF Transactions:	<u>\$3,441,644</u>
<b>Total SB2 requests</b>	<u><b>\$7,332,676</b></u>

The City Manager noted in the FY18 Adopted Budget Message, that the City continues to support programs in stages. In FY17 on SB1, one-time funding for initiatives related to downtown efforts, neighborhood planning, Climate Recovery Ordinance implementation and Community Court were appropriated, with the unspent funds from these efforts reappropriated on this Supplemental Budget to continue the work in FY18 through the summer and fall. Additional one-time funding for those efforts are included on this Supplemental Budget, to continue this important work. Many of the one-time additions to the General Fund in this Supplemental Budget are being put forward under this same strategy, allowing pilot programs and previous initiatives to continue as their effectiveness is evaluated, without obligating ongoing funding. This is a way to further progress on important community goals without making long-term funding commitments that could lead to greater fiscal pressures in the years ahead. Some of the items included in this Supplemental Budget that fall within this strategy include continuing the efforts on Downtown such as Downtown Programming, Bike Patrol, Downtown Operations and Parks Safety and Security, as well as the Community Court Program, Homeless Outreach Pilot Project, Continued Support for Weekend Hours at the Lindholm Center, and funding for Climate Recovery Ordinance implementation.

This Supplemental Budget includes a total of \$2,248,545 in other General Fund (Main Subfund) revenue increases. These revenues include grants rebudgeted from the prior fiscal year, new FY18 grants, reimbursements from local/state/federal sources, and reimbursement from the Urban Renewal Agency for personnel costs associated with district operations. Operating budget appropriations for the departments receiving these revenues are being increased by the same amount.

The City received the first distribution of local marijuana tax revenues this fall which is expected to be higher than budgeted in FY18. This Supplemental Budget recognizes an additional \$105,000 in local marijuana tax revenues, which are requested to be used for Community Court in FY18.

For more information about FY17 results, the FY17 Ending Working Capital and the Ending Fund Balance for the General Fund, see Attachment C of the Agenda Item Summary on the Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2017. Attachment C includes information and highlights about FY17 results from the FY17 Comprehensive Annual Financial Report (CAFR).

#### 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 FY18 Adopted Budget. These estimates have been reconciled with the actual FY17 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 \$6,593,007 and increases Balance Available by the same amount.

#### Non-General Fund Transactions

This Supplemental Budget recognizes approximately \$33 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 \$24 million in grants and other revenue. Other significant transactions include a \$1 million Hult Center kitchen remodel, and \$1

million for the EWEB Riverfront Park development. Also included is a request to appropriate \$360,000 from the Risk Fund to purchase property for an Emergency Operations Center and Special Operations Facility, as directed by Council in September 2017. Staff will provide a Council update in January 2018 on the project plan before the design process begins in the spring.

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 FY18 Recommended Budget, the Budget Committee included the following motion:

“Move that the Budget Committee recommend to the Eugene City Council the FY18 Budget for the City of Eugene that consists of the City Manager's Proposed FY18 Budget, including the property tax levies and/or rates contained therein, amended to reflect appropriations for prior year encumbrances and prior year capital projects with the following amendments:

- Move that the Budget Committee recommend to the Eugene City Council to increase FY18 General Fund contribution on a one-time basis to the Human Services Commission (HSC) by \$154,655 to provide Eugene's share of FY18 cost for Dusk to Dawn winter warming site program. Funding would initially come from RRSF with direction to the City Manager to restore said reserve using Marginal Beginning Working Capital (MBWC) in Supplemental Budget #1 after the capital transfer and any other prearranged expenditures are accounted for.”

The General Fund (Main Subfund) Marginal Beginning Working Capital adjustment is sufficient to fund this priority. Therefore, the City Manager recommends approving this Budget Committee motion as part of 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 SB2 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**

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

**SUGGESTED MOTION**

Move to adopt Resolution 5210 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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## Transaction Summary

## 010 General Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
<b>BEGINNING WORKING CAPITAL</b>	53,876,942	0	5,413,821	a,d,g	59,290,763
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Taxes	114,667,000	0	105,000	a	114,772,000
Licenses/Permits	7,339,144	0	0		7,339,144
Intergovernmental	5,136,876	0	1,286,348	b	6,423,224
Rental	507,830	0	0		507,830
Charges for Services	16,117,207	0	712,197	b	16,829,404
Fines/Forfeitures	2,090,000	0	0		2,090,000
Miscellaneous	841,734	0	250,000	b	1,091,734
Interfund Transfers	10,225,107	0	0		10,225,107
Total Revenue	156,924,898	0	2,353,545		159,278,443
<b>TOTAL RESOURCES</b>	<b>210,801,840</b>	<b>0</b>	<b>7,767,366</b>		<b>218,569,206</b>
<b>II. REQUIREMENTS</b>					
Department Operating					
Central Services	26,213,689	10,000	2,578,134	a,b,c	28,801,823
Fire and Emergency Medical Services	30,238,972	0	1,499,288	a,b,h	31,738,260
Library, Recreation and Cultural Services	30,731,736	0	2,027,302	a,e,f,h	32,759,038
Planning and Development	7,203,900	0	2,057,183	a,b	9,261,083
Police	53,279,325	0	1,198,594	a,b	54,477,919
Public Works	6,463,030	0	549,541	a	7,012,571
Total Department Operating	154,130,652	10,000	9,910,042		164,050,694
Non-Departmental					
Debt Service	0	0	0		0
Interfund Transfers	5,671,055	0	900,000	a	6,571,055
Contingency	12,000	0	(12,000)	c	0
Special Payments	700,000	0	0		700,000
Reserves	22,080,268	(10,000)	(152,811)	a,d,e,f,g,h,i	21,917,457
Reserve for Encumbrances	2,877,865	0	(2,877,865)	a,e,h,i	0
UEFB	25,330,000	0	0		25,330,000
Total Non-Departmental	56,671,188	(10,000)	(2,142,676)		54,518,512
<b>TOTAL REQUIREMENTS</b>	<b>210,801,840</b>	<b>0</b>	<b>7,767,366</b>		<b>218,569,206</b>

## 010 General Fund

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### Main Subfund (011):

a) **Carryover Reconciliation:**

**Carryover Resources:**

Beginning Working Capital Adjustment *	\$5,031,203
FY18 Adopted Reserve for Encumbrances	\$2,184,473
<b>Total Carryover Resources</b>	<b>\$7,215,676</b>

**New Resources:**

Additional local marijuana tax revenue	\$105,000
<b>Total New Resources</b>	<b>\$105,000</b>

**Contingency:**

Use of Contingency for November 2017 election costs	\$12,000
<b>Total Use of Contingency</b>	<b>\$12,000</b>

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**Total Funds Available for Appropriation** **\$7,332,676**

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**Distribution of Funds Available for Appropriation:**

Reserve for Encumbrances Distribution to Departments:

Central Services	\$648,067
Library, Recreation, and Cultural Services	\$152,792
Planning and Development	\$435,738
Police	\$212,803
Public Works	\$168,497
<b>Total Encumbrance Distribution to Departments</b>	<b>\$1,617,897</b>

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Reappropriations from Prior Fiscal Year:

Central Services	\$987,272
Library, Recreation, and Cultural Services	\$451,545
Planning and Development	\$522,825
Police	\$190,449
Public Works	\$121,044
<b>Total Reappropriations from Prior Fiscal Year</b>	<b>\$2,273,135</b>

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Other One-Time Funding Requests:

Interfund Transfer to the General Capital Projects Fund	\$900,000
Budget Committee Motion: Restore Reserve for Revenue Shortfall for Dusk to Dawn program contributions	\$154,655
Deposit to Reserve for Revenue Shortfall	\$14,489
	<b>\$1,069,144</b>

Central Services

Climate Recovery Ordinance Implementation	\$290,000
Equity in Contracting	\$157,000
Homeless Outreach Pilot Project	\$120,000
Elections Costs (November 2017)	\$110,000
Community Court Program	\$105,000
Elections Cost (May 2018)	\$25,000
Downtown Operations Funding	\$20,000
<b>Total Central Services One-Time Funding Requests</b>	<b>\$827,000</b>

Fire and EMS

Fire Academy	\$180,500
Hydrants	\$50,000
<b>Total Fire and EMS One-Time Funding Requests</b>	<b>\$230,500</b>

Library, Recreation and Cultural Services

Downtown Programming	\$60,000
<b>Total Library, Recreation and Cultural Services One-Time Funding Requests</b>	<b>\$60,000</b>



## 010 General Fund

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

<u>Planning and Development</u>	
Economic Prosperity Strategic Reserve Fund	\$100,000
Neighborhood Planning (River Road/Santa Clara/University)	\$100,000
Economic Cartography Tool	\$90,000
Lindholm Center Weekend Hours	\$75,000
Homeless Car Camping	\$60,000
Total Planning and Development One-Time Funding Requests	<u>\$425,000</u>
<u>Police</u>	
Downtown and Parks Safety and Security	\$250,000
Bike Patrol	\$170,000
Communications Center Staffing	\$150,000
Total Police One-Time Funding Requests	<u>\$570,000</u>
<u>Public Works</u>	
Parks Illegal Camp Clean Up	\$240,000
Downtown Operations Funding	\$20,000
Total Public Works One-Time Funding Requests	<u>\$260,000</u>
Total Other One-Time Funding Requests	<u>\$3,441,644</u>
<b>Total Available Funds Appropriated</b>	<b><u>\$7,332,676</u></b>

\* **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital in the Main Subfund of the General Fund by \$5,031,203. This adjustment brings the FY18 budgeted Beginning Working Capital in compliance with the audited FY17 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Revenue Adjustments:** These transactions recognize new FY18 revenues or revenue-backed expenditures and increase operating appropriations in the following Departments:

<u>Central Services</u>	
Community Court grant (reappropriation)	\$115,795
<u>Fire and EMS</u>	
Reimbursable overtime and logistics support for state conflagration	\$488,577
Assistance to Firefighters Grant - 2016	\$482,711
Recovery of revenues from City of Springfield for logistics and equipment and Battalion Chief Support	\$250,000
Hazardous Materials Emergency Preparedness Grant 2016 - Phase 2 grant (reappropriation)	\$12,500
<u>Planning and Development</u>	
Transit-Oriented Development grant	\$450,000
Personnel costs associated with the Riverfront URA	\$200,000
Personnel costs associated with the Downtown fiber project (reappropriation)	\$23,620
<u>Police Department</u>	
Existing grants for Body Worn Cameras and Crisis Intervention (reappropriation)	\$83,767
Crisis intervention, DUII Oregon Impact and Oregon Impact Pedestrian Safety grants	\$67,429
Oregon Department of Transportation Grants	\$48,697
Department of Homeland Security Bomb Teams grant	\$25,449
<b>Total Revenue Adjustments</b>	<b><u>\$2,248,545</u></b>

## 010 General Fund

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

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
2017 election voter pamphlet costs	(\$12,000)
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Contingency balance after SB2	\$0

### Cultural Services Subfund (031):

d) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$281,578 and increase the Cultural Services Subfund Reserve by the same amount. This adjustment brings the FY18 budgeted Beginning Working Capital in compliance with the audited FY17 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 \$180,641, increase Cultural Services Subfund Reserve by \$231,501 and decrease Reserve for Encumbrance by \$412,142 to reconcile the amount estimated for payment of obligations incurred but not paid in FY17 to the actual amount paid.

f) **One-Time Funding Request:** Increase Library, Recreation and Cultural Services Department operating budget by \$1,000,000 for costs associated with the Hult Center kitchen remodel and decrease the Cultural Services Subfund Reserve by the same amount.

### Equipment Replacement Subfund (041):

g) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$101,040 and increase the Equipment Replacement Subfund Reserve by the same amount. This adjustment brings the FY18 budgeted Beginning Working Capital in compliance with the audited FY17 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

h) **Encumbrance Estimate Reconciliation:** Increase the Library, Recreation and Cultural Services Department operating appropriations by \$182,324, increase Fire Department operating appropriations by \$35,000, increase the Equipment Replacement Subfund Reserve by \$63,926, and decrease the Reserve for Encumbrance by \$281,250 to reconcile the amount estimated for payment of obligations incurred but not paid in FY17 to the actual amount paid.

## 010 General Fund

### i) Summary of the General Fund Reserves (All Subfunds):

	FY17 Adopted	FY18 Adopted	FY17 SB1 Action	FY18 SB2 Action	FY18 Revised
General Fund Reserve for Revenue Shortfall	\$6,530,703	\$18,564,586	(\$10,000)	\$669,144	\$19,223,730
General Fund 2021 Reserve*	\$500,000	\$500,000	\$0	(\$500,000)	\$0
General Fund Reserve for Property Tax Appeals	\$500,000	\$500,000	\$0	\$0	\$500,000
Reserve for Prior Year Encumbrances	\$2,455,066	\$2,877,865	\$0	(\$2,877,865)	\$0
Cultural Services Subfund Reserve	\$1,784,803	\$2,133,517	\$0	(\$486,921)	\$1,646,596
Cultural Services Reserve - Dedicated Donations for Arts	\$31,111	\$31,111	\$0	\$0	\$31,111
Equipment Replacement Reserve	\$391,340	\$351,054	\$0	\$164,966	\$516,020
	<b>Total</b>	<b>\$12,193,023</b>	<b>(\$10,000)</b>	<b>(\$3,030,676)</b>	<b>\$21,917,457</b>

\*The General Fund 2021 Reserve was appropriated for use with FY17 SB2, which is not shown here. The 2021 Reserve Funds in the FY18 Adopted Budget flow to the Reserve for Revenue Shortfall on FY18 SB2.

## 110 Special Assessments Management Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
BEGINNING WORKING CAPITAL	1,182,642	0	17,612	a	1,200,254
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Charges for Services	44,400	0	0		44,400
Miscellaneous	17,590	0	0		17,590
Interfund Transfers	30,000	0	0		30,000
Fiscal Transactions	1,700	0	0		1,700
Total Revenue	93,690	0	0		93,690
<b>TOTAL RESOURCES</b>	<b>1,276,332</b>	<b>0</b>	<b>17,612</b>		<b>1,293,944</b>
<b>II. REQUIREMENTS</b>					
Department Operating					
Central Services	102,155	0	0		102,155
Total Department Operating	102,155	0	0		102,155
Non-Departmental					
Interfund Transfers	9,000	0	0		9,000
Special Payments	30,000	0	0		30,000
Reserve	50,000	0	0		50,000
Balance Available	1,085,177	0	17,612	a	1,102,789
Total Non-Departmental	1,174,177	0	17,612		1,191,789
<b>TOTAL REQUIREMENTS</b>	<b>1,276,332</b>	<b>0</b>	<b>17,612</b>		<b>1,293,944</b>

### 110 Special Assessments Management Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$17,612, and increase Balance Available by the same amount. This adjustment brings the FY18 budgeted Beginning Working Capital in compliance with the audited FY17 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

## 111 Library Local Option Levy

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
<b>BEGINNING WORKING CAPITAL</b>	168,000	0	770,440	a	938,440
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Taxes	2,622,000	0	0		2,622,000
Miscellaneous	2,268	0	0		2,268
Total Revenue	2,624,268	0	0		2,624,268
<b>TOTAL RESOURCES</b>	<b>2,792,268</b>	<b>0</b>	<b>770,440</b>		<b>3,562,708</b>
<b>II. REQUIREMENTS</b>					
Department Operating					
Library, Recreation and Cultural Services	2,415,896	0	0		2,415,896
Total Department Operating	2,415,896	0	0		2,415,896
Non-Departmental					
Reserve	376,372	0	0		376,372
Balance Available	0	0	770,440	a	770,440
Total Non-Departmental	376,372	0	770,440		1,146,812
<b>TOTAL REQUIREMENTS</b>	<b>2,792,268</b>	<b>0</b>	<b>770,440</b>		<b>3,562,708</b>

### 111 Library Local Option Levy Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$770,440 and increase Balance Available by the same amount. This adjustment brings the FY18 budgeted Beginning Working Capital in compliance with the audited FY17 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

## 130 Public Safety Communications Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
<b>BEGINNING WORKING CAPITAL</b>	2,149,843	0	193,976	a	2,343,819
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Intergovernmental	1,500,000	0	0		1,500,000
Charges for Services	207,595	0	0		207,595
Miscellaneous	14,000	0	0		14,000
Interfund Transfers	5,000	0	0		5,000
Total Revenue	1,726,595	0	0		1,726,595
<b>TOTAL RESOURCES</b>	<b>3,876,438</b>	<b>0</b>	<b>193,976</b>		<b>4,070,414</b>
<b>II. REQUIREMENTS</b>					
Department Operating					
Police	2,158,200	0	0		2,158,200
Total Department Operating	2,158,200	0	0		2,158,200
Non-Departmental					
Interfund Transfers	131,000	0	0		131,000
Balance Available	1,587,238	0	193,976	a	1,781,214
Total Non-Departmental	1,718,238	0	193,976		1,912,214
<b>TOTAL REQUIREMENTS</b>	<b>3,876,438</b>	<b>0</b>	<b>193,976</b>		<b>4,070,414</b>

## 130 Public Safety Communications Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$193,976, and increase Balance Available by the same amount. This adjustment brings the FY18 budgeted Beginning Working Capital in compliance with the audited FY17 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

## 131 Road Fund

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

## 131 Road Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$650,199 and increase Balance Available by the same amount. This adjustment brings the FY18 budgeted Beginning Working Capital in compliance with the audited FY17 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Encumbrance Estimate Reconciliation:** Reduce Public Works Department operating appropriations by \$54,978 to reconcile the amount estimated for payment of obligations incurred but not paid in FY17 to the actual amount paid, and increase Balance Available by the same amount.
- c) **Reappropriations:** Increase Public Works Department operating appropriations by \$300,101 for continued efforts related to the 2016 storm recovery and off-street pedestrian bridges projects not completed in the prior fiscal year and decrease Balance Available by the same amount.
- d) **One-Time Funding Requests:** Increase Public Works Department operating appropriations by \$210,000 to develop strategies to incorporate new and emerging technologies into the Eugene 2035 Transportation System Plan (\$100,000), for November elections costs related to the street bond measure (\$110,000) and decrease balance available by \$210,000.

## 135 Telecom Registration/Licensing Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
<b>BEGINNING WORKING CAPITAL</b>	2,674,007	0	3,525,349	a	6,199,356
<b>CHANGE TO WORKING CAPITAL</b>					
<b>REVENUE</b>					
Licenses/Permits	2,700,000	0	0		2,700,000
Intergovernmental	0	0	1,919,106	c	1,919,106
Miscellaneous	40,000	0	0		40,000
Interfund Transfer	0	400,000	0		400,000
Interfund Loan		1,200,000	0		1,200,000
<b>Total Revenue</b>	<b>2,740,000</b>	<b>1,600,000</b>	<b>1,919,106</b>		<b>6,259,106</b>
<b>TOTAL RESOURCES</b>	<b>5,414,007</b>	<b>1,600,000</b>	<b>5,444,455</b>		<b>12,458,462</b>
<b>II. REQUIREMENTS</b>					
Department Operating					
Central Services	2,747,204	(300,000)	3,969,000	b,c	6,416,204
<b>Total Department Operating</b>	<b>2,747,204</b>	<b>(300,000)</b>	<b>3,969,000</b>		<b>6,416,204</b>
Capital Projects					
Capital Projects	0	1,900,000	0		1,900,000
<b>Total Capital Projects</b>	<b>0</b>	<b>1,900,000</b>	<b>0</b>		<b>1,900,000</b>
Non-Departmental					
Interfund Transfers	487,000	0	0		487,000
Reserves	592,847	0	0		592,847
Balance Available	1,586,956	0	1,475,455	a,b,c	3,062,411
<b>Total Non-Departmental</b>	<b>2,666,803</b>	<b>0</b>	<b>1,475,455</b>		<b>4,142,258</b>
<b>TOTAL REQUIREMENTS</b>	<b>5,414,007</b>	<b>1,600,000</b>	<b>5,444,455</b>		<b>12,458,462</b>

## 135 Telecom Registration/Licensing Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$3,525,349 and increase Balance Available by the same amount. This adjustment brings the FY18 budgeted Beginning Working Capital in compliance with the audited FY17 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Reappropriations:** Increase Central Services Department operating appropriations by \$2,049,894 for telecommunication projects not completed in the prior fiscal year (\$826,713), for unspent telecom equipment replacement funds (\$308,520, for the Downtown High Speed Fiber Project (\$914,661) and decrease Balance Available by the \$2,049,894.
- c) **New Revenues:** Recognize Intergovernmental revenue in the amount of \$1,919,106 from the U.S. Economic Development Administration for the Downtown High Speed Fiber Project and increase Central Services Department operating appropriations by the same amount.

## 150 Construction and Rental Housing Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
<b>BEGINNING WORKING CAPITAL</b>	5,568,004	0	(365,850)	a	5,202,154
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Licenses/Permits	4,018,368	0	0		4,018,368
Charges for Services	4,697,285	0	0		4,697,285
Fines/Forfeitures	25,000	0	0		25,000
Miscellaneous	347,000	0	0		347,000
Total Revenue	9,087,653	0	0		9,087,653
<b>TOTAL RESOURCES</b>	<b>14,655,657</b>	<b>0</b>	<b>(365,850)</b>		<b>14,289,807</b>
<b>II. REQUIREMENTS</b>					
Department Operating					
Fire and Emergency Medical Services	333,961	0	0		333,961
Planning and Development	7,741,765	0	(49,577)	b	7,692,188
Public Works	465,363	0	0		465,363
Total Department Operating	8,541,089	0	(49,577)		8,491,512
Non-Departmental					
Interfund Transfers	919,000	0	0		919,000
Special Payments	880,000	0	0		880,000
Balance Available	4,315,568	0	(316,273)	a,b	3,999,295
Total Non-Departmental	6,114,568	0	(316,273)		5,798,295
<b>TOTAL REQUIREMENTS</b>	<b>14,655,657</b>	<b>0</b>	<b>(365,850)</b>		<b>14,289,807</b>

## 150 Construction and Rental Housing Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$365,850 and decrease Balance Available by the same amount. This adjustment brings the FY18 budgeted Beginning Working Capital in compliance with the audited FY17 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 \$49,577 to reconcile the amount estimated for payment of obligations incurred but not paid in FY17 to the actual amount paid, and increase Balance Available by the same amount.



## 155 Solid Waste/Recycling Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
<b>BEGINNING WORKING CAPITAL</b>	799,443	0	(5,851)	a	793,592
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Licenses/Permits	969,896	0	0		969,896
Intergovernmental	35,000	0	0		35,000
Miscellaneous	6,500	0	0		6,500
Total Revenue	1,011,396	0	0		1,011,396
<b>TOTAL RESOURCES</b>	<b>1,810,839</b>	<b>0</b>	<b>(5,851)</b>		<b>1,804,988</b>
<b>II. REQUIREMENTS</b>					
Department Operating					
Planning and Development	1,115,198	0	136,612	b,c	1,251,810
Total Department Operating	1,115,198	0	136,612		1,251,810
Non-Departmental					
Interfund Transfers	73,000	0	0		73,000
Balance Available	622,641	0	(142,463)	a,b,c	480,178
Total Non-Departmental	695,641	0	(142,463)		553,178
<b>TOTAL REQUIREMENTS</b>	<b>1,810,839</b>	<b>0</b>	<b>(5,851)</b>		<b>1,804,988</b>

## 155 Solid Waste/Recycling Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$5,851 and decrease Balance Available by the same amount. This adjustment brings the FY18 budgeted Beginning Working Capital in compliance with the audited FY17 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 \$150,000 for a winter parks ambassador (\$30,000), for Waste Prevention and Green Building marketing and communications funding (\$15,000), for implementation of the multi-family recycling program (\$35,000), for continuation of the Repair Café's "Fix-It-Fair" (\$15,000), for a single family home waste composition study (\$35,000), for a sustainable product design pilot project (\$20,000), and decrease Balance Available by \$150,000.

c) **Encumbrance Estimate Reconciliation:** Reduce Planning and Development Department operating appropriations by \$13,388 to reconcile the amount estimated for payment of obligations incurred but not paid in FY17 to the actual amount paid, and increase Balance Available by the same amount.

## 170 Community Development Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
<b>BEGINNING WORKING CAPITAL</b>	4,788,252	0	(639,452)	a	4,148,800
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Intergovernmental	5,212,329	0	2,206,768	d	7,419,097
Charges for Services	5,000	0	0		5,000
Miscellaneous	715,144	0	0		715,144
Fiscal Transactions	3,016,700	0	0		3,016,700
Total Revenue	8,949,173	0	2,206,768		11,155,941
<b>TOTAL RESOURCES</b>	<b>13,737,425</b>	<b>0</b>	<b>1,567,316</b>		<b>15,304,741</b>
<b>II. REQUIREMENTS</b>					
Department Operating					
Planning and Development	3,890,857	0	110,006	a,b	4,000,863
Total Department Operating	3,890,857	0	110,006		4,000,863
Capital Projects					
Capital Projects	73,200	0	415,442		488,642
Capital Carryover	478,000	0	(478,000)	c	0
Total Capital Projects	551,200	0	(62,558)		488,642
Non-Departmental					
Debt Service	364,649	0	0		364,649
Interfund Transfers	93,000	0	0		93,000
Special Payments	7,651,061	0	914,636	a,d	8,565,697
Reserves	1,186,658	0	(1,511)	a	1,185,147
Balance Available	0	0	606,743	b,c	606,743
Total Non-Departmental	9,295,368	0	1,519,868		10,815,236
<b>TOTAL REQUIREMENTS</b>	<b>13,737,425</b>	<b>0</b>	<b>1,567,316</b>		<b>15,304,741</b>

## 170 Community Development Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$639,452, decrease Planning and Development Department operating appropriation by \$559,533, decrease Special Payments by \$78,408 and decrease Reserves by \$1,511. These adjustments bring the FY18 budgeted Beginning Working Capital in compliance with the audited FY17 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 \$128,743 to reconcile the amount estimated for payment of obligations incurred but not paid in FY17 to the actual amount paid, and increase Balance Available by the same amount.

c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$478,000 and increase Balance Available by the same amount. This adjustment reconciles the FY18 Capital Carryover Estimate to the actual ending FY17 capital projects balance.

d) **New Revenues:** Recognize Intergovernmental revenue in the amount of \$2,206,768 from HUD CDBG (\$1,531,486), EPA Brownfields Coalition Assessment grants (\$557,282), HUD HOME grant (\$118,000) and increase Planning and Development Department operating appropriations by \$798,282, increase Special Payments by \$993,044 for CDBG/HOME revolving fund loans and increase capital appropriations by \$415,442 for future housing development acquisitions.

## 180 Library, Parks, and Recreation Special Revenue Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
<b>BEGINNING WORKING CAPITAL</b>	4,595,305	0	290,249	a	4,885,554
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Intergovernmental	0	0	61,863	c	61,863
Rental	35,920	0	0		35,920
Charges for Services	25,000	0	0		25,000
Miscellaneous	437,301	0	0		437,301
Total Revenue	498,221	0	61,863		560,084
<b>TOTAL RESOURCES</b>	<b>5,093,526</b>	<b>0</b>	<b>352,112</b>		<b>5,445,638</b>
<b>II. REQUIREMENTS</b>					
Department Operating					
Library Recreation and Cultural Svcs	392,845	0	(22,845)	d	370,000
Public Works	0	0	10,335		10,335
Total Department Operating	392,845	0	(12,510)		380,335
Capital Projects					
Capital Projects	57,222	0	(2,680)	a	54,542
Capital Carryover	752,228	0	(3,265)	b	748,963
Total Capital Projects	809,450	0	(5,945)		803,505
Non-Departmental					
Reserves	2,761,895	0	366,711	a	3,128,606
Special Payments	86,872	0	2,051	a	88,923
Balance Available	1,042,464	0	1,805	a,b,c,d	1,044,269
Total Non-Departmental	3,891,231	0	370,567		4,261,798
<b>TOTAL REQUIREMENTS</b>	<b>5,093,526</b>	<b>0</b>	<b>352,112</b>		<b>5,445,638</b>

## 180 Library, Parks, and Recreation Special Revenue Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$290,249, increase Reserves by \$366,711, increase Special Payments by \$2,051, decrease capital appropriations by \$2,680 and decrease Balance Available by \$75,833. These adjustments bring the FY18 budgeted Beginning Working Capital in compliance with the audited FY17 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$3,265 and increase Balance Available by the same amount. This adjustment reconciles the FY18 Capital Carryover Estimate to the actual ending FY17 capital projects balance.

c) **Reappropriations:** Reappropriate \$61,863 in Intergovernmental Revenue for previous years grants and increase Balance Available by the same amount. Increase Public Works operating appropriations by \$10,335 for costs related to the December ice storm and decrease balance available by the same amount.

d) **Encumbrance Estimate Reconciliation:** Reduce the Library, Recreation and Cultural Services Department operating appropriations by \$22,845 to reconcile the amount estimated for payment of obligations incurred but not paid in FY17 to the actual amount paid, and increase Balance Available by the same amount.

## 211 General Obligation Debt Service Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
BEGINNING WORKING CAPITAL	376,694	0	198,375	a	575,069
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Taxes	13,045,331	0	0		13,045,331
Miscellaneous	25,000	0	0		25,000
Total Revenue	13,070,331	0	0		13,070,331
<b>TOTAL RESOURCES</b>	<b>13,447,025</b>	<b>0</b>	<b>198,375</b>		<b>13,645,400</b>
<b>II. REQUIREMENTS</b>					
Non-Departmental					
Debt Service	13,447,025	0	198,375	a	13,645,400
Total Non-Departmental	13,447,025	0	198,375		13,645,400
<b>TOTAL REQUIREMENTS</b>	<b>13,447,025</b>	<b>0</b>	<b>198,375</b>		<b>13,645,400</b>

### 211 General Obligation Debt Service Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$198,375 and increase Debt Service by the same amount. This adjustment brings the FY18 budgeted Beginning Working Capital in compliance with the audited FY17 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

## 250 Special Assessment Bond Debt Service Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
BEGINNING WORKING CAPITAL	71,188	0	3,107	a	74,295
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Miscellaneous	31,100	0	0		31,100
Fiscal Transactions	220,250	0	0		220,250
Total Revenue	251,350	0	0		251,350
<b>TOTAL RESOURCES</b>	<b>322,538</b>	<b>0</b>	<b>3,107</b>		<b>325,645</b>
<b>II. REQUIREMENTS</b>					
Non-Departmental					
Debt Service	250,000	0	0		250,000
Interfund Transfers	10,000	0	0		10,000
Reserves	62,538	0	3,107	a	65,645
Total Non-Departmental	322,538	0	3,107		325,645
<b>TOTAL REQUIREMENTS</b>	<b>322,538</b>	<b>0</b>	<b>3,107</b>		<b>325,645</b>

## 250 Special Assessment Bond Debt Service Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$3,107, and increase Reserves by the same amount. This adjustment brings the FY18 budgeted Beginning Working Capital in compliance with the audited FY17 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

## 310 General Capital Projects Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
<b>BEGINNING WORKING CAPITAL</b>	23,704,117	0	(4,405,944)	a	19,298,173
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Intergovernmental	0	0	696,327	d	696,327
Rental	15,000	0	0		15,000
Miscellaneous	37,414	0	540,000	a	577,414
Interfund Transfers	3,709,300	0	1,260,459	c	4,969,759
Fiscal Transactions	2,000,000	0	607,830	a	2,607,830
Total Revenue	5,761,714	0	3,104,616		8,866,330
<b>TOTAL RESOURCES</b>	<b>29,465,831</b>	<b>0</b>	<b>(1,301,328)</b>		<b>28,164,503</b>
<b>II. REQUIREMENTS</b>					
Department Operating					
Library, Recreation & Cultural Services	20,000	0	0		20,000
Total Department Operating	20,000	0	0		20,000
Capital Projects					
Capital Projects	3,205,878	0	1,794,071	a,c,d	4,999,949
Capital Carryover	22,825,376	0	(932,070)	a,b	21,893,306
Total Capital Projects	26,031,254	0	862,001		26,893,255
Non-Departmental					
Debt Service	40,000	0	0		40,000
Reserve	26,560	0	0		26,560
Balance Available	3,348,017	0	(2,163,329)	a,b	1,184,688
Total Non-Departmental	3,414,577	0	(2,163,329)		1,251,248
<b>TOTAL REQUIREMENTS</b>	<b>29,465,831</b>	<b>0</b>	<b>(1,301,328)</b>		<b>28,164,503</b>

### 310 General Capital Projects Fund

- a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$4,405,944, increase Miscellaneous revenue by \$540,000, increase Fiscal Transactions by \$607,830, decrease capital appropriations by \$162,715, and decrease Balance Available by \$3,095,399. These adjustments bring the FY18 Budgeted Beginning Working Capital in compliance with the audited FY17 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$932,070 and increase Balance Available by the same amount. This adjustment reconciles the FY18 Capital Carryover Estimate to the actual ending FY17 capital projects balance.
- c) **One-Time Funding Requests:** Recognize Interfund Transfer in the amount of \$360,459 from the Risk Fund for the Emergency Operations Center and Police Special Operations site acquisition, and increase capital appropriations the same amount. Recognize Interfund Transfer in the amount of \$900,000 for the General Capital Projects transfer and increase capital appropriations by the same amount.
- d) **New Revenues:** Recognize Intergovernmental revenue associated with the State of Oregon's Business Development Department grant in the amount of \$696,327 for seismic rehabilitation projects on fire stations and increase capital appropriations by the same amount.

### 330 System Development Capital Projects Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
<b>BEGINNING WORKING CAPITAL</b>	28,235,956	0	(538,864)	a	27,697,092
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Rental	159,840	0	0		159,840
Charges for Services	4,345,298	0	0		4,345,298
Miscellaneous	255,417	0	0		255,417
Total Revenue	4,760,555	0	0		4,760,555
<b>TOTAL RESOURCES</b>	<b>32,996,511</b>	<b>0</b>	<b>(538,864)</b>		<b>32,457,647</b>
<b>II. REQUIREMENTS</b>					
Department Operating					
Planning and Development	119,171	0	0		119,171
Public Works	544,406	0	(4,276)	b	540,130
Total Department Operating	663,577	0	(4,276)		659,301
Capital Projects					
Capital Projects	5,524,830	0	1,363,000	d	6,887,830
Capital Carryover	10,961,539	0	(684,646)	c	10,276,893
Total Capital Projects	16,486,369	0	678,354		17,164,723
Non-Departmental					
Interfund Transfers	44,000	0	0		44,000
Balance Available	15,802,565	0	(1,212,942)	a,b,c,d	14,589,623
	15,846,565	0	(1,212,942)		14,633,623
<b>TOTAL REQUIREMENTS</b>	<b>32,996,511</b>	<b>0</b>	<b>(538,864)</b>		<b>32,457,647</b>

### 330 System Development Capital Projects Fund

- a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$538,864 and decrease Balance Available by the same amount. This adjustment brings the FY18 Budgeted Beginning Working Capital in compliance with the audited FY17 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Encumbrance Estimate Reconciliation:** Reduce the Public Works Department operating appropriations by \$4,276 to reconcile the amount estimated for payment of obligations incurred but not paid in FY17 to the actual amount paid, and increase Balance Available by the same amount.
- c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$684,646 and increase Balance Available by the same amount. This adjustment reconciles the FY18 Capital Carryover Estimate to the actual ending FY17 capital projects balance.
- d) **One-Time Funding Requests:** Increase capital appropriations by \$363,000 for the grant match portions of the Commerce Connector Path (\$50,000), South Willamette Street (\$200,000) and Amazon Active Transportation Corridor (\$113,000) projects and decrease Balance Available by \$363,000. Increase capital appropriations by \$1,000,000 for EWEB Riverfront Development and decrease Balance Available by the same amount.

## 340 Transportation Capital Projects Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
<b>BEGINNING WORKING CAPITAL</b>	19,740,258	0	(14,385,305)	a	5,354,953
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Taxes	3,000,000	0	0		3,000,000
Intergovernmental	10,639,471	0	9,506,481	c,e	20,145,952
Miscellaneous	30,000	0	0		30,000
Charges for Services	50,000	0	135,577	c	185,577
Interfund Transfers	30,000	0	0		30,000
Fiscal Transactions	8,900,000	0	4,711,139	a	13,611,139
Total Revenue	22,649,471	0	14,353,197		37,002,668
<b>TOTAL RESOURCES</b>	<b>42,389,729</b>	<b>0</b>	<b>(32,108)</b>		<b>42,357,621</b>
<b>II. REQUIREMENTS</b>					
Capital Projects					
Capital Projects	22,701,671	0	333,461	c,d	23,035,132
Capital Carryover	18,817,755	0	(2,386,174)	b	16,431,581
Total Capital Projects	41,519,426	0	(2,052,713)		39,466,713
Non-Departmental					
Debt Service	10,000	0	0		10,000
Balance Available	860,303	0	2,020,605	a,b,d,e	2,880,908
Total Non-Departmental	870,303	0	2,020,605		2,890,908
<b>TOTAL REQUIREMENTS</b>	<b>42,389,729</b>	<b>0</b>	<b>(32,108)</b>		<b>42,357,621</b>

## 340 Transportation Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$14,385,305, increase Draws on General Obligation Line of Credit for bonds authorized but not sold in the prior fiscal year by \$4,711,139, and decrease Balance Available by \$9,674,166. These adjustments bring the FY18 budgeted Beginning Working Capital in compliance with the audited FY17 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$2,386,174 and increase Balance Available by the same amount. This adjustment reconciles the FY18 Capital Carryover Estimate to the actual ending FY17 capital projects balance.

c) **New Revenues:** Recognize Intergovernmental revenue associated with an ODOT grant in the amount of \$90,733 for regional bike counters and increase capital appropriations by the same amount. Recognize Charges for Services revenues from developer charges associated with neighborhood traffic calming in the amount of \$54,168 and for street tree replacement in the amount of \$81,409 and increase capital appropriations by the same amount.

d) **One-time Funding Request:** Increase capital appropriations by \$107,151 for General Obligation capital bond costs and decrease Balance Available by the same amount.

e) **Reappropriations:** Reappropriate \$9,415,748 in Intergovernmental revenue for previous years grants and increase Balance Available by the same amount.



## 350 Special Assessment Capital Projects Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
BEGINNING WORKING CAPITAL	1,200,412	0	40,034	a	1,240,446
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Miscellaneous	33,900	0	0		33,900
Fiscal Transactions	7,000	0	0		7,000
Total Revenue	40,900	0	0		40,900
<b>TOTAL RESOURCES</b>	<b>1,241,312</b>	<b>0</b>	<b>40,034</b>		<b>1,281,346</b>
<b>II. REQUIREMENTS</b>					
Non-Departmental					
Interfund Transfers	20,000	0	0		20,000
Balance Available	1,221,312	0	40,034	a	1,261,346
Total Non-Departmental	1,241,312	0	40,034		1,281,346
<b>TOTAL REQUIREMENTS</b>	<b>1,241,312</b>	<b>0</b>	<b>40,034</b>		<b>1,281,346</b>

### 350 Special Assessment Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$40,034 and increase Balance Available by the same amount. This adjustment brings the FY18 Budgeted Beginning Working Capital in compliance with the audited FY17 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

## 510 Municipal Airport Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
<b>BEGINNING WORKING CAPITAL</b>	20,065,134	0	(10,430,486)	a	9,634,648
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Licenses/Permits	32,650	0	0		32,650
Intergovernmental	891,563	0	7,676,924		8,568,487
Rental	1,206,039	0	0		1,206,039
Charges for Services	11,842,415	0	4,731,844	d,e	16,574,259
Fines/Forfeitures	4,600	0	0		4,600
Miscellaneous	579,000	0	0		579,000
Total Revenue	14,556,267	0	12,408,768		26,965,035
<b>TOTAL RESOURCES</b>	<b>34,621,401</b>	<b>0</b>	<b>1,978,282</b>		<b>36,599,683</b>
<b>II. REQUIREMENTS</b>					
Department Operating					
Fire and Emergency Medical Services	919,653	0	0		919,653
Police	634,276	0	0		634,276
Public Works	9,033,831	0	(436,706)	a,c	8,597,125
Total Department Operating	10,587,760	0	(436,706)		10,151,054
Capital Projects					
Capital Projects	6,551,000	0	2,329,910	d	8,880,910
Capital Carryover	11,615,302	0	(867,980)	b	10,747,322
Total Capital Projects	18,166,302	0	1,461,930		19,628,232
Non-Departmental					
Interfund Transfers	605,000	0	0		605,000
Reserves	139,025	0	0		139,025
Balance Available	5,123,314	0	953,058	a,b,c,d,e,f	6,076,372
Total Non-Departmental	5,867,339	0	953,058		6,820,397
<b>TOTAL REQUIREMENTS</b>	<b>34,621,401</b>	<b>0</b>	<b>1,978,282</b>		<b>36,599,683</b>

## 510 Municipal Airport Fund

- a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$10,430,486 and decrease Balance Available by the same amount. This adjustment brings the FY18 Budgeted Beginning Working Capital in compliance with the audited FY17 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$867,980 and increase Balance Available by the same amount. This adjustment reconciles the FY18 Capital Carryover Estimate to the actual ending FY17 capital projects balance.
- c) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriations by \$617,150 to reconcile the amount estimated for payment of obligations incurred but not paid in FY17 to the actual amount paid, and increase Balance Available by the same amount.
- d) **New Revenues:** Recognize Intergovernmental revenue in the amount of \$2,329,910 for an Airport Improvement grant for Taxiway Alpha and increase capital appropriations by the same amount. Increase Charges for Services revenue in the amount of \$4,626,400 for Customer Facility Charges (\$3,826,400) and for Passenger Facility Charges (\$800,000) and increase Balance Available by the same amount.
- e) **One-time Funding Request:** Increase Public Works Department operating appropriations in the amount of \$75,000 for an Airport Worker position and decrease Balance Available by the same amount. Increase Public Works Department operating appropriations in the amount of \$105,444 for enhanced services for the economy parking lot and increase Charges for Services revenues by the same amount.
- f) **Reappropriations:** Recognize Intergovernmental revenues in the amount of \$5,347,014 for supporting previously budgeted Airport capital projects and increase Balance Available by the same amount.

## 520 Parking Services Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
<b>BEGINNING WORKING CAPITAL</b>	1,852,524	0	865,721	a	2,718,245
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Rental	546,880	0	0		546,880
Charges for Services	4,942,940	0	0		4,942,940
Fines/Forfeitures	1,251,500	0	0		1,251,500
Miscellaneous	58,750	0	0		58,750
Total Revenue	6,800,070	0	0		6,800,070
<b>TOTAL RESOURCES</b>	<b>8,652,594</b>	<b>0</b>	<b>865,721</b>		<b>9,518,315</b>
<b>II. REQUIREMENTS</b>					
Department Operating					
Central Services	401,966	0	0		401,966
Planning and Development	6,267,708	0	(137,031)	b,d	6,130,677
Public Works	78,727	0	0		78,727
Total Department Operating	6,748,401	0	(137,031)		6,611,370
Capital Projects					
Capital Projects	250,000	0	0		250,000
Capital Carryover	48,200	0	(10,990)	c	37,210
Total Capital Projects	298,200	0	(10,990)		287,210
Non-Departmental					
Interfund Transfers	1,087,350	0	0		1,087,350
Balance Available	518,643	0	1,013,742	a,b,c,d	1,532,385
Total Non-Departmental	1,605,993	0	1,013,742		2,619,735
<b>TOTAL REQUIREMENTS</b>	<b>8,652,594</b>	<b>0</b>	<b>865,721</b>		<b>9,518,315</b>

### 520 Parking Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$865,721 and increase Balance Available by the same amount. This adjustment brings the FY18 Budgeted Beginning Working Capital in compliance with the audited FY17 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Reduce the Planning and Development Department operating appropriations by \$157,031 to reconcile the amount estimated for payment of obligations incurred but not paid in FY17 to the actual amount paid, and increase Balance Available by the same amount.

c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$10,990 and increase Balance Available by the same amount. This adjustment reconciles the FY18 Capital Carryover Estimate to the actual ending FY17 capital projects balance.

d) **One-Time Funding Requests:** Increase Planning and Development Department operating appropriations by \$20,000 for 0.3 FTE as a finance manager for an interim period, and decrease Balance Available by the same amount.

## 530 Wastewater Utility Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
<b>BEGINNING WORKING CAPITAL</b>	6,858,563	0	(1,366,254)	a	5,492,309
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Licenses/Permits	16,000	0	0		16,000
Rental	6,132	0	0		6,132
Charges for Services	55,416,786	0	1,813,228	a,d	57,230,014
Fines/Forfeitures	5,000	0	0		5,000
Miscellaneous	45,500	0	0		45,500
Total Revenue	55,489,418	0	1,813,228		57,302,646
<b>TOTAL RESOURCES</b>	<b>62,347,981</b>	<b>0</b>	<b>446,974</b>		<b>62,794,955</b>
<b>II. REQUIREMENTS</b>					
Department Operating					
Public Works	25,179,845	0	280,414	b,d	25,460,259
Total Department Operating	25,179,845	0	280,414		25,460,259
Capital Projects					
Capital Projects	2,140,000	0	0		2,140,000
Capital Carryover	4,130,937	0	(418,299)	c	3,712,638
Total Capital Projects	6,270,937	0	(418,299)		5,852,638
Non-Departmental					
Interfund Transfers	1,785,000	0	0		1,785,000
Special Payments	28,765,127	0	0		28,765,127
Balance Available	347,072	0	584,859	a,b,c	931,931
Total Non-Departmental	30,897,199	0	584,859		31,482,058
<b>TOTAL REQUIREMENTS</b>	<b>62,347,981</b>	<b>0</b>	<b>446,974</b>		<b>62,794,955</b>

### 530 Wastewater Utility Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$1,366,254 and increase Charges for Services revenues by \$1,477,394, and increase Balance Available by \$111,140. These adjustments bring the FY18 Budgeted Beginning Working Capital in compliance with the audited FY17 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 \$55,420 to reconcile the amount estimated for payment of obligations incurred but not paid in FY17 to the actual amount paid, and increase Balance Available by the same amount.

c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$418,299 and increase Balance Available by the same amount. This adjustment reconciles the FY18 Capital Carryover Estimate to the actual ending FY17 capital projects balance.

d) **Reappropriations:** Increase Public Works Department operating appropriations by \$335,834 for the Wastewater co-generation project that was not completed in the prior fiscal year, and increase Charges for Services revenues by the same amount.

## 539 Stormwater Utility Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
<b>BEGINNING WORKING CAPITAL</b>	9,210,358	0	46,098	a	9,256,456
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Licenses/Permits	155,000	0	0		155,000
Intergovernmental	0	0	976,791	c,e	976,791
Charges for Services	18,971,000	0	0		18,971,000
Miscellaneous	58,725	0	0		58,725
Total Revenue	19,184,725	0	976,791		20,161,516
<b>TOTAL RESOURCES</b>	<b>28,395,083</b>	<b>0</b>	<b>1,022,889</b>		<b>29,417,972</b>
<b>II. REQUIREMENTS</b>					
Department Operating					
Public Works	15,817,205	0	(12,387)	b,c,e	15,804,818
Total Department Operating	15,817,205	0	(12,387)		15,804,818
Capital Projects					
Capital Projects	3,165,000	0	53,160	e	3,218,160
Capital Carryover	5,028,347	0	(461,180)	d	4,567,167
Total Capital Projects	8,193,347	0	(408,020)		7,785,327
Non-Departmental					
Interfund Transfers	1,111,000	0	0		1,111,000
Special Payments	15,000	0	0		15,000
Balance Available	3,258,531	0	1,443,296	a,b,c,d	4,701,827
Total Non-Departmental	4,384,531	0	1,443,296		5,827,827
<b>TOTAL REQUIREMENTS</b>	<b>28,395,083</b>	<b>0</b>	<b>1,022,889</b>		<b>29,417,972</b>

## 539 Stormwater Utility Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$46,098 and increase Balance Available by the same amount. This adjustment brings the FY18 Budgeted Beginning Working Capital in compliance with the audited FY17 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Encumbrance Estimate Reconciliation:** Reduce the Public Works Department operating appropriations by \$96,852 to reconcile the amount estimated for payment of obligations incurred but not paid in FY17 to the actual amount paid, and increase Balance Available by the same amount.
- c) **Reappropriations:** Recognize Intergovernmental revenues supporting previously budgeted Stormwater capital projects in the amount of \$842,327 and increase Public Works Department operating appropriations by \$3,161 and increase Balance Available by \$839,166.
- d) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$461,180 and increase Balance Available by the same amount. This adjustment reconciles the FY18 Capital Carryover Estimate to the actual ending FY17 capital projects balance.
- e) **New Revenues:** Recognize Intergovernmental revenue in the amount of \$134,464 from BLM for Native Plant Materials grant (\$53,160), Oregon State Weed Board grant (\$1,600), and BLM for Fuels Reduction grant (\$79,704) and increase Public Works Department operating appropriations by \$81,304, and capital appropriations by \$53,160.

## 592 Ambulance Transport Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
<b>BEGINNING WORKING CAPITAL</b>	559,106	0	40,846	a	599,952
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Intergovernmental	0	0	50,000	b	50,000
Charges for Services	8,265,522	0	0		8,265,522
Miscellaneous	499,011	0	300,020	b	799,031
Interfund Transfers	1,000,000	0	0		1,000,000
Total Revenue	9,764,533	0	350,020		10,114,553
<b>TOTAL RESOURCES</b>	<b>10,323,639</b>	<b>0</b>	<b>390,866</b>		<b>10,714,505</b>
<b>II. REQUIREMENTS</b>					
Department Operating					
Fire and Emergency Medical Services	9,340,077	0	350,020	b	9,690,097
Total Department Operating	9,340,077	0	350,020		9,690,097
Non-Departmental					
Interfund Transfers	979,757	0	0		979,757
Balance Available	3,805	0	40,846	a	44,651
Total Non-Departmental	983,562	0	40,846		1,024,408
<b>TOTAL REQUIREMENTS</b>	<b>10,323,639</b>	<b>0</b>	<b>390,866</b>		<b>10,714,505</b>

## 592 Ambulance Transport Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$40,846 and increase Balance Available by the same amount. This adjustment brings the FY18 Budgeted Beginning Working Capital in compliance with the audited FY17 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 \$50,000 from the National Bioterrorism Hospital Preparedness Program grant and increase Fire and Emergency Medical Services Department operating appropriations by the same amount. Increase Miscellaneous revenue by \$300,020 for recovery of revenue from the City of Springfield for Battalion Chief support, logistical services, and materials and supplies used by the City of Springfield fire personnel and increase the Fire and Emergency Medical Services Department operating appropriations by the same amount.

## 600 Fleet Services Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
<b>BEGINNING WORKING CAPITAL</b>	25,397,515	0	(4,758,683)	a	20,638,832
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Rental	25,000	0	0		25,000
Charges for Services	9,410,443	0	0		9,410,443
Miscellaneous	780,000	0	0		780,000
Interfund Transfers	1,466,755	0	0		1,466,755
Total Revenue	11,682,198	0	0		11,682,198
<b>TOTAL RESOURCES</b>	<b>37,079,713</b>	<b>0</b>	<b>(4,758,683)</b>		<b>32,321,030</b>
<b>II. REQUIREMENTS</b>					
Department Operating					
Public Works	18,157,111	0	471,381	b, c	18,628,492
Total Department Operating	18,157,111	0	471,381		18,628,492
Non-Departmental					
Interfund Transfers	394,000	400,000	0		794,000
Reserves	17,157,656	(1,600,000)	(5,510,780)	a, c	10,046,876
Special Payments	0	1,200,000	0		1,200,000
Balance Available	1,370,946	0	280,716	a, b	1,651,662
Total Non-Departmental	18,922,602	0	(5,230,064)		13,692,538
<b>TOTAL REQUIREMENTS</b>	<b>37,079,713</b>	<b>0</b>	<b>(4,758,683)</b>		<b>32,321,030</b>

## 600 Fleet Services Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$4,758,683, decrease Reserves by \$4,260,780, and decrease Balance Available by \$497,903. These adjustments bring the FY18 Budgeted Beginning Working Capital in compliance with the audited FY17 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Reduce the Public Works Department operating appropriations by \$778,619 to reconcile the amount estimated for payment of obligations incurred but not paid in FY17 to the actual amount paid, and increase Balance Available by the same amount.

c) **Reappropriations:** Increase Public Works Department operating appropriations by \$1,250,000 for the purchase of motor vehicles and decrease Reserves by the same amount.

## 610 Information Systems and Services Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
<b>BEGINNING WORKING CAPITAL</b>	10,991,897	0	775,522	a	11,767,419
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Charges for Services	7,049,845	0	0		7,049,845
Miscellaneous	5,000	0	0		5,000
Total Revenue	7,054,845	0	0		7,054,845
<b>TOTAL RESOURCES</b>	<b>18,046,742</b>	<b>0</b>	<b>775,522</b>		<b>18,822,264</b>
<b>II. REQUIREMENTS</b>					
Department Operating					
Central Services	13,762,115	0	148,973	b,c	13,911,088
Total Department Operating	13,762,115	0	148,973		13,911,088
Non-Departmental					
Interfund Transfers	402,000	0	0		402,000
Reserves	1,617,024	0	(300,000)	b	1,317,024
Balance Available	2,265,603	0	926,549	a,b,c	3,192,152
Total Non-Departmental	4,284,627	0	626,549		4,911,176
<b>TOTAL REQUIREMENTS</b>	<b>18,046,742</b>	<b>0</b>	<b>775,522</b>		<b>18,822,264</b>

## 610 Information Systems and Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$775,522, and increase Balance Available by the same amount. This adjustment brings the FY18 Budgeted Beginning Working Capital in compliance with the audited FY17 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **One-Time Funding Requests:** Increase Central Services Department operating appropriations by \$300,000 for the Municipal Court case management software acquisition, and decrease Reserves by the same amount. Increase Central Services Department operating appropriations by \$422,880 for continued work on the Corporate Renovation Project, and decrease Balance Available by the same amount.

c) **Encumbrance Estimate Reconciliation:** Reduce the Central Services Department operating appropriations by \$573,907 to reconcile the amount estimated for payment of obligations incurred but not paid in FY17 to the actual amount paid, and increase Balance Available by the same amount.



## 615 Facilities Services Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
<b>BEGINNING WORKING CAPITAL</b>	3,585,082	0	283,354	a	3,868,436
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Rental	529,554	0	0		529,554
Charges for Services	10,218,866	0	0		10,218,866
Miscellaneous	13,500	0	0		13,500
Total Revenue	10,761,920	0	0		10,761,920
<b>TOTAL RESOURCES</b>	<b>14,347,002</b>	<b>0</b>	<b>283,354</b>		<b>14,630,356</b>
<b>II. REQUIREMENTS</b>					
Department Operating					
Central Services	10,092,109	0	(57,352)	b	10,034,757
Planning and Development	507,065	0	(9,956)	b	497,109
Total Department Operating	10,599,174	0	(67,308)		10,531,866
Capital Projects					
Capital Projects	375,000	0	(189,449)	d	185,551
Capital Carryover	256,860	0	(256,860)	b	0
Total Capital Projects	631,860	0	(446,309)		185,551
Non-Departmental					
Debt Service	211,165	0	0		211,165
Interfund Transfers	477,000	0	0		477,000
Reserves	412,000	0	0		412,000
Balance Available	2,015,803	0	796,971	a,b,c,d	2,812,774
Total Non-Departmental	3,115,968	0	796,971		3,912,939
<b>TOTAL REQUIREMENTS</b>	<b>14,347,002</b>	<b>0</b>	<b>283,354</b>		<b>14,630,356</b>

### 615 Facilities Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$283,354 and increase Balance Available by the same amount. This adjustment brings the FY18 budgeted Beginning Working Capital in compliance with the audited FY17 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 \$57,352, decrease Planning and Development operating appropriations by \$9,956 and increase Balance Available by \$67,308 to reconcile the amount estimated for payment of obligations incurred but not paid in FY17 to the actual amount paid.

c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$256,860 and increase Balance Available by the same amount. This adjustment reconciles the FY18 Capital Carryover Estimate to the actual ending FY17 capital projects balance.

d) **Capital Projects:** Decrease capital appropriations by \$189,449 for completion of the Atrium improvements in FY17 and increase Balance Available by the same amount.

## 620 Risk and Benefits Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
BEGINNING WORKING CAPITAL	14,432,427	0	1,734,303	a	16,166,730
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Intergovernmental	200,000	0	0		200,000
Charges for Services	43,998,513	0	0		43,998,513
Miscellaneous	333,795	0	0		333,795
Total Revenue	44,532,308	0	0		44,532,308
<b>TOTAL RESOURCES</b>	<b>58,964,735</b>	<b>0</b>	<b>1,734,303</b>		<b>60,699,038</b>
<b>II. REQUIREMENTS</b>					
Department Operating					
Central Services	38,017,440	0	(43,546)	c	37,973,894
Total Department Operating	38,017,440	0	(43,546)		37,973,894
Non-Departmental					
Debt Service	6,674,500	0	0		6,674,500
Interfund Transfers	224,000	0	360,459	b	584,459
Reserves	6,961,697	0	68,857	a	7,030,554
Balance Available	7,087,098	0	1,348,533	a,b,c	8,435,631
Total Non-Departmental	20,947,295	0	1,777,849		22,725,144
<b>TOTAL REQUIREMENTS</b>	<b>58,964,735</b>	<b>0</b>	<b>1,734,303</b>		<b>60,699,038</b>

### 620 Risk and Benefits Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$1,734,303, increase Reserves by \$68,857, and increase Balance Available by \$1,665,446. These adjustments bring the FY18 Budgeted Beginning Working Capital in compliance with the audited FY17 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **One-Time Funding Requests:** Increase Interfund Transfers by \$360,459 for the Emergency Operations Center site acquisition, and decrease Balance Available by the same amount.
- c) **Encumbrance Estimate Reconciliation:** Reduce the Central Services Department operating appropriations by \$43,546 to reconcile the amount estimated for payment of obligations incurred but not paid in FY17 to the actual amount paid, and increase Balance Available by the same amount.

## 630 Professional Services Fund

	FY18 Adopted	FY18 SB1 Action	FY18 SB2 Action		FY18 Revised
<b>I. RESOURCES</b>					
<b>BEGINNING WORKING CAPITAL</b>	2,145,997	0	18,064	a	2,164,061
<b>CHANGE TO WORKING CAPITAL</b>					
REVENUE					
Charges for Services	6,872,859	0	0		6,872,859
Miscellaneous	15,000	0	0		15,000
Total Revenue	6,887,859	0	0		6,887,859
<b>TOTAL RESOURCES</b>	<b>9,033,856</b>	<b>0</b>	<b>18,064</b>		<b>9,051,920</b>
<b>II. REQUIREMENTS</b>					
Department Operating					
Public Works	6,642,967	0	(3,252)	b	6,639,715
Total Department Operating	6,642,967	0	(3,252)		6,639,715
Non-Departmental					
Interfund Transfers	920,000	0	0		920,000
Reserves	388,512	0	0		388,512
Balance Available	1,082,377	0	21,316	a,b	1,103,693
Total Non-Departmental	2,390,889	0	21,316		2,412,205
<b>TOTAL REQUIREMENTS</b>	<b>9,033,856</b>	<b>0</b>	<b>18,064</b>		<b>9,051,920</b>

## 630 Professional Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$18,064 and increase Balance Available by the same amount. This adjustment brings the FY18 budgeted Beginning Working Capital in compliance with the audited FY17 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Reduce the Public Works Department operating appropriations by \$3,252 to reconcile the amount estimated for payment of obligations incurred but not paid in FY17 to the actual amount paid, and increase 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, 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.

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City Recorder

**EXHIBIT A**

Amounts  
in dollars

**GENERAL FUND**

<b>Department Operating</b>	
Central Services	2,578,134
Fire and Emergency Medical Services	1,499,288
Library, Recreation and Cultural Services	2,027,302
Planning and Development	2,057,183
Police	1,198,594
Public Works	549,541
<b>Total Department Operating</b>	<u>9,910,042</u>
<b>Non-Departmental</b>	
Contingency	(12,000)
Interfund Transfers	900,000
Reserves	(3,030,676)
<b>Total Non-Departmental</b>	<u>(2,142,676)</u>
<b>TOTAL GENERAL FUND</b>	<u><b>7,767,366</b></u>

**SPECIAL ASSESSMENT MANAGEMENT FUND**

<b>Non-Departmental</b>	
* Balance Available	17,612
<b>Total Non-Departmental</b>	<u>17,612</u>
<b>TOTAL SPECIAL ASSESSMENT MANAGEMENT FUND</b>	<u><b>17,612</b></u>

**LIBRARY LOCAL OPTION LEVY FUND**

<b>Non-Departmental</b>	
* Balance Available	770,440
<b>Total Non-Departmental</b>	<u>770,440</u>
<b>TOTAL LIBRARY LOCAL OPTION LEVY FUND</b>	<u><b>770,440</b></u>

**PUBLIC SAFETY COMMUNICATIONS FUND**

<b>Non-Departmental</b>	
* Balance Available	193,976
<b>Total Non-Departmental</b>	<u>193,976</u>
<b>TOTAL PUBLIC SAFETY COMMUNICATIONS FUND</b>	<u><b>193,976</b></u>

**ROAD FUND**

<b>Department Operating</b>	
Public Works	455,123
<b>Total Department Operating</b>	<u>455,123</u>
<b>Non-Departmental</b>	
* Balance Available	195,076
<b>Total Non-Departmental</b>	<u>195,076</u>
<b>TOTAL ROAD FUND</b>	<u><b>650,199</b></u>

**TELECOM REGISTRATION/LICENSING FUND**

<b>Department Operating</b>	
Central Services	3,969,000
<b>Total Department Operating</b>	<u>3,969,000</u>
<b>Non-Departmental</b>	
* Balance Available	1,475,455
<b>Total Non-Departmental</b>	<u>1,475,455</u>
<b>TOTAL TELECOM REGISTRATION/LICENSING FUND</b>	<u><b>5,444,455</b></u>

**CONSTRUCTION AND RENTAL HOUSING FUND**

<b>Department Operating</b>	
Planning and Development	(49,577)
<b>Total Department Operating</b>	<u>(49,577)</u>
<b>Non-Departmental</b>	
* Balance Available	(316,273)
<b>Total Non-Departmental</b>	<u>(316,273)</u>
<b>TOTAL CONSTRUCTION AND RENTAL HOUSING FUND</b>	<u><b>(365,850)</b></u>

**SOLID WASTE/RECYCLING FUND**

<b>Department Operating</b>	
Planning and Development	136,612
<b>Total Department Operating</b>	<u>136,612</u>
<b>Non-Departmental</b>	
* Balance Available	(142,463)
<b>Total Non-Departmental</b>	<u>(142,463)</u>
<b>TOTAL SOLID WASTE/RECYCLING FUND</b>	<u><b>(5,851)</b></u>

**COMMUNITY DEVELOPMENT FUND**

<b>Department Operating</b>	
Planning and Development	110,006
<b>Total Department Operating</b>	<u>110,006</u>
<b>Capital Projects</b>	
Capital Projects	(62,558)
<b>Total Capital Projects</b>	<u>(62,558)</u>
<b>Non-Departmental</b>	
* Reserves	(1,511)
* Balance Available	606,743
Special Payments	914,636
<b>Total Non-Departmental</b>	<u>1,519,868</u>
<b>TOTAL COMMUNITY DEVELOPMENT FUND</b>	<u><u>1,567,316</u></u>

**LIBRARY, PARKS AND RECREATION SPECIAL REVENUE FUND**

<b>Department Operating</b>	
Library Recreation and Cultural Svcs	(22,845)
Public Works	10,335
<b>Total Department Operating</b>	<u>(12,510)</u>
<b>Capital Projects</b>	
Capital Projects	(5,945)
<b>Total Capital Projects</b>	<u>(5,945)</u>
<b>Non-Departmental</b>	
* Reserves	366,711
* Balance Available	1,805
Special Payments	2,051
<b>Total Non-Departmental</b>	<u>370,567</u>
<b>TOTAL LIBRARY, PARKS AND REC. SPECIAL REVENUE FUND</b>	<u><u>352,112</u></u>

**GENERAL OBLIGATION DEBT SERVICE FUND**

<b>Non-Departmental</b>	
Debt Service	198,375
<b>Total Non-Departmental</b>	<u>198,375</u>
<b>TOTAL GENERAL OBLIGATION DEBT SERVICE FUND</b>	<u><u>198,375</u></u>

**SPECIAL ASSESSMENT BOND DEBT SERVICE FUND**

<b>Non-Departmental</b>	
* Reserves	3,107
<b>Total Non-Departmental</b>	<u>3,107</u>
<b>TOTAL SPECIAL ASSESSMENT BOND DEBT SVC. FUND</b>	<u><b>3,107</b></u>

**GENERAL CAPITAL PROJECTS FUND**

<b>Capital Projects</b>	
Capital Projects	862,001
<b>Total Capital Projects</b>	<u>862,001</u>
<b>Non-Departmental</b>	
* Balance Available	(2,163,329)
<b>Total Non-Departmental</b>	<u>(2,163,329)</u>
<b>TOTAL GENERAL CAPITAL PROJECTS FUND</b>	<u><b>(1,301,328)</b></u>

**SYSTEMS DEVELOPMENT CAPITAL PROJECTS FUND**

<b>Department Operating</b>	
Public Works	(4,276)
<b>Total Department Operating</b>	<u>(4,276)</u>
<b>Capital Projects</b>	
Capital Projects	678,354
<b>Total Capital Projects</b>	<u>678,354</u>
<b>Non-Departmental</b>	
* Balance Available	(1,212,942)
<b>Total Non-Departmental</b>	<u>(1,212,942)</u>
<b>TOTAL SYSTEMS DEVELOPMENT CAP. PROJECTS FUND</b>	<u><b>(538,864)</b></u>

**TRANSPORTATION CAPITAL PROJECTS FUND**

<b>Capital Projects</b>	
Capital Projects	(2,052,713)
<b>Total Capital Projects</b>	<u>(2,052,713)</u>
<b>Non-Departmental</b>	
* Balance Available	2,020,605
<b>Total Non-Departmental</b>	<u>2,020,605</u>
<b>TOTAL TRANSPORTATION CAPITAL FUND</b>	<u><b>(32,108)</b></u>



**SPECIAL ASSESSMENTS CAPITAL PROJECTS FUND**

<b>Non-Departmental</b>	
*     Balance Available	40,034
<b>Total Non-Departmental</b>	<u>40,034</u>
<b>TOTAL SPECIAL ASSESSMENTS CAP. PROJECTS FUND</b>	<u><b>40,034</b></u>

**MUNICIPAL AIRPORT FUND**

<b>Department Operating</b>	
Public Works	(436,706)
<b>Total Department Operating</b>	<u>(436,706)</u>
<b>Capital Projects</b>	
Capital Projects	1,461,930
<b>Total Capital Projects</b>	<u>1,461,930</u>
<b>Non-Departmental</b>	
*     Balance Available	953,058
<b>Total Non-Departmental</b>	<u>953,058</u>
<b>TOTAL MUNICIPAL AIRPORT FUND</b>	<u><b>1,978,282</b></u>

**PARKING SERVICES FUND**

<b>Department Operating</b>	
Planning and Development	(137,031)
<b>Total Department Operating</b>	<u>(137,031)</u>
<b>Capital Projects</b>	
Capital Projects	(10,990)
<b>Total Capital Projects</b>	<u>(10,990)</u>
<b>Non-Departmental</b>	
*     Balance Available	1,013,742
<b>Total Non-Departmental</b>	<u>1,013,742</u>
<b>TOTAL PARKING SERVICES FUND</b>	<u><b>865,721</b></u>

**WASTEWATER UTILITY FUND**

<b>Department Operating</b>	
Public Works	280,414
<b>Total Department Operating</b>	<u>280,414</u>
<b>Capital Projects</b>	
Capital Projects	(418,299)
<b>Total Capital Projects</b>	<u>(418,299)</u>
<b>Non-Departmental</b>	
* Balance Available	584,859
<b>Total Non-Departmental</b>	<u>584,859</u>
<b>TOTAL WASTEWATER UTILITY FUND</b>	<u><b>446,974</b></u>

**STORMWATER UTILITY FUND**

<b>Department Operating</b>	
Public Works	(12,387)
<b>Total Department Operating</b>	<u>(12,387)</u>
<b>Capital Projects</b>	
Capital Projects	(408,020)
<b>Total Capital Projects</b>	<u>(408,020)</u>
<b>Non-Departmental</b>	
* Balance Available	1,443,296
<b>Total Non-Departmental</b>	<u>1,443,296</u>
<b>TOTAL STORMWATER UTILITY FUND</b>	<u><b>1,022,889</b></u>

**AMBULANCE TRANSPORT FUND**

<b>Department Operating</b>	
Fire and Emergency Medical Services	350,020
<b>Total Department Operating</b>	<u>350,020</u>
<b>Non-Departmental</b>	
* Balance Available	40,846
<b>Total Non-Departmental</b>	<u>40,846</u>
<b>TOTAL AMBULANCE TRANSPORT FUND</b>	<u><b>390,866</b></u>

**FLEET SERVICES FUND**

<b>Department Operating</b>	
Public Works	471,381
<b>Total Department Operating</b>	<u>471,381</u>
<b>Non-Departmental</b>	
* Reserves	(5,510,780)
* Balance Available	280,716
<b>Total Non-Departmental</b>	<u>(5,230,064)</u>
<b>TOTAL FLEET SERVICES FUND</b>	<u><b>(4,758,683)</b></u>

**INFORMATION SYSTEMS AND SERVICES FUND**

<b>Department Operating</b>	
Central Services	148,973
<b>Total Department Operating</b>	<u>148,973</u>
<b>Non-Departmental</b>	
* Reserves	(300,000)
* Balance Available	926,549
<b>Total Non-Departmental</b>	<u>626,549</u>
<b>TOTAL INFORMATION SYSTEMS AND SERVICES FUND</b>	<u><b>775,522</b></u>

**FACILITIES SERVICES FUND**

<b>Department Operating</b>	
Central Services	(57,352)
Planning and Development	(9,956)
<b>Total Department Operating</b>	<u>(67,308)</u>
<b>Capital Projects</b>	
Capital Projects	(446,309)
<b>Total Capital Projects</b>	<u>(446,309)</u>
<b>Non-Departmental</b>	
* Balance Available	796,971
<b>Total Non-Departmental</b>	<u>796,971</u>
<b>TOTAL FACILITIES SERVICES FUND</b>	<u><b>283,354</b></u>

**RISK AND BENEFITS FUND**

<b>Department Operating</b>	
Central Services	(43,546)
<b>Total Department Operating</b>	<u>(43,546)</u>
<b>Non-Departmental</b>	
Interfund Transfers	360,459
* Reserves	68,857
* Balance Available	1,348,533
<b>Total Non-Departmental</b>	<u>1,777,849</u>
<b>TOTAL RISK AND BENEFITS FUND</b>	<u><u>1,734,303</u></u>

**PROFESSIONAL SERVICES FUND**

<b>Department Operating</b>	
Public Works	(3,252)
<b>Total Department Operating</b>	<u>(3,252)</u>
<b>Non-Departmental</b>	
* Balance Available	21,316
<b>Total Non-Departmental</b>	<u>21,316</u>
<b>TOTAL PROFESSIONAL SERVICES FUND</b>	<u><u>18,064</u></u>
<b>TOTAL REQUIREMENTS - ALL FUNDS</b>	<u><u><u>17,518,283</u></u></u>

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