

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, 2014 and Ending June 30, 2015

Meeting Date: December 8, 2014
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 first Supplemental Budget (SB1) for Fiscal Year 2015 (FY15) 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”. 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

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 2014 (FY14) 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 ending working capital that was made in the adopted budget for FY15 and the audited actual FY14 ending working capital. This adjustment is recognized on SB1 and is the largest component of the transactions included in this budget request.

General Fund Carryover Reconciliation

The total of the Marginal Beginning Working Capital adjustment and the FY15 budgeted reserve for encumbrances in the Main Subfund of the General Fund is \$7,029,526. The aggregated beginning resources for FY15 were under-estimated by that amount when the budget was prepared in early 2014.

This adjustment is primarily due to \$2.4 million in revenues that were higher than the estimate that was used to prepare the FY15 budget, including \$0.8 million in additional property tax revenue due to higher assessed value than was originally projected, \$0.9 million due to a settlement with MCI and \$0.8 million due to the sale of a parking lot to the Shedd Institute. The remainder of the \$4.5 million in the MBWC adjustment comes from under spending in the personnel budget throughout all departments primarily due to vacant positions.

Of this amount, \$1,508,436 is dedicated to prior fiscal year encumbrances (contracts that were in effect but not completed as of June 30) and \$1,148,493 is dedicated to reappropriation of prior project funding such as the Regional Prosperity Plan, the Jail Bed Analysis Study, and the Library Materials Handling System. Prior fiscal year encumbrances were budgeted at \$1,714,021, leaving an additional \$205,585 for appropriation. The City Manager’s recommendation for use of the remaining \$5,536,618 is detailed below and is included in a summary of the General Fund reappropriations and other uses of MBWC in Attachment A.

The City Manager’s recommendation for use of one-time MBWC focuses on four areas: City Council initiatives, infrastructure and system needs, creative ideas to generate revenue or reduce operating expenses and strategic investments. Of the \$5.5 million, \$3.6 million (about 2/3) is recommended to be spent on City Council initiatives, such as completion of the City Hall funding, parks maintenance, climate recovery ordinance, Envision Eugene, and so on. About 20% (\$1.1 million) is recommended to be spent on key infrastructure and systems, such as 911 center equipment, fire turnouts, and technology priorities. The remainder (\$760,000) is recommended to be spent on projects that will allow the City to reduce costs and energy usage, improve access to technology at lower costs, and move forward on some strategic issues such as criminal justice system needs and Operation 365. Details of the recommendations are included in the tables below.

City Council Initiatives

| | |
|--|-----------|
| Transfer to the General Capital Projects Fund for City Hall (see below for more explanation) | 2,434,851 |
| Transfer to the General Capital Projects Fund for general capital projects | 509,232 |
| Parks, Recreation, and Open Space Master Plan | 180,000 |
| Envision Eugene strategic activities | 175,000 |
| Expand car camping and hours at SVDP Single Access Center for Homeless | 125,000 |
| Add to Parks Maintenance operating budget | 98,927 |
| Sick Leave Ordinance contractual services and program implementation | 58,300 |
| Climate Recovery Ordinance contractual services | 35,000 |
| Portable restroom funding | 25,000 |
| | 3,641,310 |
| Total City Council Initiatives | |

Infrastructure & System Needs

| | |
|--|------------------|
| Console replacement at Central Lane Communications/911 Center | 513,828 |
| Organization-wide technology mobility enhancements – servers and wi-fi | 250,000 |
| Corporate software replacement (Accounting, Budget, HR, Risk) | 200,000 |
| Emergency preparation for Roosevelt Yard facilities, including backup generators, structural improvements and roof repairs | 96,480 |
| Transfer to the Equipment Replacement Fund for fire turnouts | 75,000 |
| Total Infrastructure and System Needs | <u>1,135,308</u> |

Creative Investments to Lower Operating Costs or Increase Revenues

| | |
|---|----------------|
| Organization-wide technology mobility enhancements for remote email hosting | 250,000 |
| Transfer to the Information Systems and Service Fund for transition to Microsoft VoIP technology | 225,000 |
| Transfer to the Parking Services Fund for credit card parking meters | 70,000 |
| Transfer to the Facilities Services Fund for LED lighting study and pilot project at Hilyard Community Center | 65,000 |
| Total Creative Investments to Lower Operating Costs or Increase Revenues | <u>610,000</u> |

Strategic Investments

| | |
|-----------------------------|----------------|
| Community Justice funding | 75,000 |
| Operation 365 funding | 75,000 |
| Total Strategic Investments | <u>150,000</u> |

City Hall Project

The City Manager is recommending that \$2,434,851 be transferred from the General Fund to the General Capital Projects Fund for the City Hall Project. This represents several pieces:

- Funding for the addition of a 4th floor to Phase 1 of the project equal to \$2.85 million, as approved by City Council on October 27, 2014. Funding consists of contributions from the Road, Professional Services, Stormwater and Wastewater funds to provide \$135,000 each towards the 4th floor addition to the project, with additional contributions to be made in each of the next five fiscal years, plus a portion of the proceeds from the sale of a parking lot to the Shedd Institute.
- Additional transfers to complete the General Fund portion of the original \$15 million project funding, including a portion of the General Capital Projects transfer, the remainder of the proceeds from sale of a parking lot to the Shedd Institute, proceeds from the MCI settlement, and some additional MBWC to complete the \$15 million project budget funding.

After this supplemental budget, the City Hall project appropriation will total \$17.85 million, with \$15.7 million in hand and \$2.1 million to come from future non-General Fund payments.

Reserve for Revenue Shortfall

The City Manager is recommending that the remaining \$550,000, after taking into account the above uses of MBWC, be placed in the Reserve for Revenue Shortfall. This amount is equal to the

one-time additions in the FY15 Adopted Budget for the Sheldon Branch Library and Human Services Commission. This action will ensure another year of stability for these functions. After this Supplemental Budget, there will be a total of \$6,684,237 in the Reserve for Revenue Shortfall, which represents 4.8% of the FY15 adopted General Fund operating expenditures.

General Fund Ending Working Capital

FY14 actual results show an ending working capital (EWC) in the General Fund, reporting fund (including the Main Subfund, Cultural Services Subfund and Equipment Replacement Subfund) of \$42,332,747 which is \$3,487,555 more than the FY13 EWC and \$7,861,511 more than anticipated for carryover resources in the FY15 Adopted Budget. These figures are reported on a Budget Basis of accounting.

On a Generally Accepted Accounting Principles (GAAP) basis, the FY13 Ending Fund Balance represented 32% of the General Fund revenues in FY13, which increased to 34% based upon FY14 actual results. GAAP results differ from budget basis results because the budget is created on a modified accrual basis while GAAP rules are slightly different in terms of when revenues and expenditures are recognized. The chart below compares FY13 and FY14 Ending Fund Balance for the General Fund (GAAP Basis).

| General Fund Ending Fund Balance GAAP Basis | Main Subfund | Cultural Services Subfund | Equipment Replacement Subfund | Total Reporting Fund |
|---|--------------|---------------------------------|-------------------------------------|-------------------------|
| FY13 | \$36,114,771 | \$2,320,742 | \$1,114,343 | \$39,549,856 |
| FY14 | \$39,117,324 | \$2,488,436 | \$1,362,302 | \$42,968,062 |
| Change | \$ 3,002,553 | \$ 167,694 | \$ 247,959 | \$ 3,418,206 |

The Ending Working Capital is broken down into several components, as shown in the following chart. Nearly all of the items in the Ending Working Capital (or fund balance) have been appropriated or designated by City Council either through policy or past budget actions. Note that the portion that is shown as “Unassigned” is being considered for appropriation by City Council on this Supplemental Budget request.

| Category | Item | Explanation | FY13 | FY14 | Change |
|---------------------------|------------------------------------|--|---------------------|---------------------|--------------------|
| Non-Spendable | | Prepays and deposits have already been paid out and are not available for other spending | \$762,321 | \$623,852 | (\$138,469) |
| Restricted | Cultural Services | From Transient Room Tax; must be spent according to state law | 1,058,040 | 1,088,331 | 30,291 |
| Assigned | Unappropriated Ending Fund Balance | Pay bills and payroll until property taxes are received; set at 2 months of expenditures per Council policy | 21,670,000 | 21,710,000 | 40,000 |
| | Cultural Services | Prudent reserve for operation of Hult Center, etc | 1,262,701 | 1,400,106 | 137,405 |
| | Encumbrances | Contracts that were not complete as of June 30 | 1,432,484 | 2,439,332 | 1,006,848 |
| | Reserve for Next Year's Spending | Used to balance the subsequent year's budget | 3,970,995 | 1,724,995 | (2,246,000) |
| | Reserve for Revenue Shortfall | Prudent reserve for the General Fund; target is 8% of expenditures | 4,895,575 | 6,134,237 | 1,238,662 |
| | Other Reserves | For property tax appeals and equipment replacement | 1,536,335 | 1,224,706 | (311,629) |
| Unassigned | | Appropriated on Supplemental Budget #1 in December of the following fiscal year and no longer available for spending | 2,961,405 | 6,622,503 | 3,661,098 |
| Total Fund Balance | | | \$39,549,856 | \$42,968,062 | \$3,418,206 |

General Fund Revenue Adjustments

This Supplemental Budget includes a total of \$1,818,508 in General Fund (Main Subfund) revenue increases. These revenues include grants rebudgeted from the prior fiscal year, new FY15 grants, Police dispatching and reimbursable overtime charges, Municipal Court collection fees, and Police charges to the Oregon Department of Transportation (ODOT). Operating budget appropriations for the departments receiving these revenues are being increased by the same amount.

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 FY15 Adopted Budget. These estimates have been reconciled with the actual FY14 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 \$7,913,848 and increases Balance Available by the same amount.

Non-General Fund Transactions

This Supplemental Budget recognizes approximately \$21 million in non-general fund transactions, other than MBWC, new revenue adjustments, encumbrances and capital carryover reconciliation. Much of this total is reflected in recognizing and re-budgeting \$11 million in grants and other revenue. 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.

Timing

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

RELATED CITY POLICIES

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

COUNCIL OPTIONS

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

CITY MANAGER'S RECOMMENDATION

Approve the attached resolution adopting the Supplemental Budget.

SUGGESTED MOTION

Move to approve a resolution adopting a Supplemental Budget; making appropriations for the City of Eugene for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

ATTACHMENTS

- A. Transaction Summary
- B. Resolution

FOR MORE INFORMATION

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Transaction Summary

010 General Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|---|--------------------|--------------------|-----------------|--------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 34,471,236 | 8,067,096 | a,d,g | 42,538,332 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Taxes | 100,348,500 | 0 | | 100,348,500 |
| Licenses/Permits | 6,049,250 | 0 | | 6,049,250 |
| Intergovernmental | 4,150,803 | 829,765 | b | 4,980,568 |
| Rental | 108,040 | 0 | | 108,040 |
| Charges for Services | 11,235,781 | 838,745 | b | 12,074,526 |
| Fines/Forfeitures | 2,272,000 | 107,936 | b | 2,379,936 |
| Miscellaneous | 331,400 | 42,062 | b | 373,462 |
| Interfund Transfers | 9,654,131 | 0 | j | 9,654,131 |
| Total Revenue | 134,149,905 | 1,818,508 | | 135,968,413 |
| TOTAL RESOURCES | 168,621,141 | 9,885,604 | | 178,506,745 |
| II. REQUIREMENTS | | | | |
| Department Operating | | | | |
| Central Services | 21,551,815 | 2,236,539 | a,b,c | 23,788,354 |
| Fire and Emergency Medical Services | 26,036,523 | 796,876 | a,i,j | 26,833,399 |
| Library, Recreation and Cultural Services | 25,749,255 | 937,304 | a,b,e,f,i,j | 26,686,559 |
| Planning and Development | 5,729,842 | 1,005,125 | a | 6,734,967 |
| Police | 46,194,367 | 2,393,985 | a,b,h | 48,588,352 |
| Public Works | 5,430,730 | 532,471 | a | 5,963,201 |
| Total Department Operating | 130,692,532 | 7,902,300 | | 138,594,832 |
| Capital Projects | | | | |
| Capital Projects | 0 | 0 | | 0 |
| Capital Carryover | 0 | 0 | | 0 |
| Total Capital Projects | 0 | 0 | | 0 |
| Non-Departmental | | | | |
| Debt Service | 0 | 0 | | 0 |
| Interfund Transfers | 4,382,368 | 3,105,563 | a | 7,487,931 |
| Interfund Loans | 0 | 0 | | 0 |
| Contingency | 47,000 | (10,000) | c | 37,000 |
| Special Payments | 800,000 | 0 | | 800,000 |
| Reserves | 8,909,693 | 967,289 | a,d,e,f,g,h,j,k | 9,876,982 |
| Reserve for Encumbrances | 2,079,548 | (2,079,548) | a,e,g,h | 0 |
| UEFB | 21,710,000 | 0 | | 21,710,000 |
| Total Non-Departmental | 37,928,609 | 1,983,304 | | 39,911,913 |
| TOTAL REQUIREMENTS | 168,621,141 | 9,885,604 | | 178,506,745 |

010 General Fund

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

a) **Carryover Reconciliation:**

Carryover Resources:

| | |
|--|--------------------|
| Beginning Working Capital Adjustment * | \$7,029,526 |
| Reserve for Encumbrances | \$1,714,021 |
| Total Funds Available for Appropriation | \$8,743,547 |

Carryover Distributions:

Reserve for Encumbrances Distribution to Departments:

| | |
|---|--------------------|
| Central Services Department | \$711,581 |
| Fire and Emergency Medical Services Department | \$74,379 |
| Library, Recreation, and Cultural Services Department | \$32,104 |
| Planning and Development Department | \$288,079 |
| Police Department | \$148,749 |
| Public Works Department | \$253,544 |
| Total Encumbrance Distribution to Departments | \$1,508,436 |

Reappropriations from Prior Fiscal Year:

| | |
|--|--------------------|
| Central Services | \$169,408 |
| Fire and Emergency Medical Services | \$95,000 |
| Library, Recreation, and Cultural Services | \$400,000 |
| Planning and Development | \$322,046 |
| Police | \$162,039 |
| Total Reappropriations from Prior Fiscal Year | \$1,148,493 |

Other One-Time Funding Requests:

| | |
|---|-----------|
| Increase in Reserve for Revenue Shortfall | \$550,000 |
|---|-----------|

City Council Initiatives

| | |
|--|--------------------|
| Transfer to the General Capital Projects Fund for City Hall Project | \$2,434,851 |
| Transfer to the General Capital Projects Fund for general capital projects | \$509,232 |
| Parks, Recreation, and Open Space Master Plan | \$180,000 |
| Envision Eugene strategic activities | \$175,000 |
| Expand car camping and hours at SVDP Single Access Center for Homeless | \$125,000 |
| Add to Parks Maintenance operating budget | \$98,927 |
| Sick Leave ordinance contractual services and program implementation | \$58,300 |
| Climate Recovery Ordinance contractual services | \$35,000 |
| Portable restroom funding | \$25,000 |
| Total City Council Initiatives | \$3,641,310 |

Infrastructure and System Needs

| | |
|--|--------------------|
| Console replacement at Central Lane Communications/911 Center | \$513,828 |
| Organization-wide technology mobility enhancements - servers and wi-fi | \$250,000 |
| Corporate software replacement (Accounting, Budget, HR, Risk) | \$200,000 |
| Emergency preparation for Roosevelt Yard facilities, including backup generators, structural improvements and roof repairs | \$96,480 |
| Transfer to the Equipment Replacement Fund for fire turnouts | \$75,000 |
| Total Infrastructure and System Needs | \$1,135,308 |

| | |
|---|--------------------|
| <u>Creative Investments to Lower Operating Costs or Increase Revenue</u> | |
| Organization-wide technology mobility enhancements for remote email hosting | \$250,000 |
| Transfer to the Information Systems and Service Fund for transition to Microsoft VoIP technology | \$225,000 |
| Transfer to the Parking Services Fund for credit card parking meters | \$70,000 |
| Transfer to the Facilities Services Fund for LED lighting study and pilot project at Hilyard Community Center | \$65,000 |
| Total Creative Investments to Lower Operating Costs or Increase Revenues | \$610,000 |
| <u>Strategic Investments</u> | |
| Community Justice funding | \$75,000 |
| Operation 365 funding | \$75,000 |
| Total Strategic Investments | \$150,000 |
| Total Other One-Time Funding Requests | \$6,086,618 |
| Total Carryover Resources Appropriated | \$8,743,547 |

* **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital in the Main Subfund of the General Fund by \$7,029,526. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

010 General Fund

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

b) **Revenue Adjustments:** These transactions recognize new FY15 revenues or revenue-backed expenditures and increase operating appropriations in the following Departments:

| | |
|--|--------------------|
| <u>Central Services</u> | |
| USDN Innovation grant and Consumption project | \$77,250 |
| Municipal Court collection fees (revenue-backed) | \$100,000 |
| <u>Library, Recreation, and Cultural Services Department</u> | |
| Jane Higdon Foundation bicycle safety education and training grant | \$22,000 |
| BEST afterschool programs grants | \$95,000 |
| <u>Police Department</u> | |
| Various public safety grants | \$635,515 |
| Dispatching charges; reimbursable overtime | \$838,745 |
| Charitable account revenue dedicated to Youth/Police Outreach | \$42,062 |
| Federal sharing/forfeiture and seizures restricted-use revenue | \$7,936 |
| Total Revenue Adjustments | \$1,818,508 |

c) **Contingency:** These transactions are authorized by City Council and are charged against Council's contingency account.

| | |
|---|------------|
| Starting balance | \$47,000 |
| Police and street closure costs for the Eugene Celebration Parade | (\$10,000) |
| Contingency balance after SB1 | \$37,000 |

Cultural Services Subfund (031):

d) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$228,130, and increase the Cultural Services Reserve by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 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 \$60,700, increase the Cultural Services subfund reserve by \$180,277 and decrease Reserve for Encumbrance by \$240,977 to reconcile the amount estimated for payment of obligations incurred but not paid in FY14 to the actual amount paid, and decrease the Reserve for Encumbrances by the same amount.

f) **Reappropriations:** Decrease the Cultural Services Subfund reserve by \$230,000 and increase LRCS Department operating appropriations by the same amount for replacement of the Hult Center Silva stage curtain and counterweight system.

Equipment Replacement Subfund (041):

g) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$603,855 and increase the Equipment Replacement Subfund Reserve by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

h) **Encumbrance Estimate Reconciliation:** Increase the Police Department operating appropriations by \$45,111, increase the Equipment Replacement Subfund Reserve by \$79,439 and decrease the Reserve for Encumbrance by \$124,550 to reconcile the amount estimated for payment of obligations incurred but not paid in FY14 to the actual amount paid.

i) **Reappropriations:** Decrease the Equipment Replacement Subfund reserve by \$622,497, and increase Fire & EMS Department operating appropriations for equipment replacement not completed in the prior fiscal year by \$552,497 and increase LRCS Department operating appropriations for equipment replacement not completed in the prior fiscal year by \$70,000.

j) **One-Time Funding Requests:** Decrease the Equipment Replacement Subfund reserve by \$102,500, increase LRCS operating appropriations by \$27,500 to purchase equipment for the Amazon Pool that was originally scheduled to be purchased in FY16, transfer \$75,000 from the Main Subfund to the Equipment Replacement Subfund (net result of \$0 in Interfund Transfers) and increase Fire and Emergency Medical Services operating appropriations by \$75,000 for fire turnouts.

010 General Fund

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

| | FY14 Adopted | FY15 Adopted | FY15 SB1 Action | FY15 Revised |
|--|--------------------|---------------------|----------------------|---------------------|
| General Fund Reserve for Revenue Shortfall | \$4,895,575 | \$6,134,237 | \$755,585 | \$6,889,822 |
| General Fund Reserve for Property Tax Appeals | \$1,000,000 | \$1,000,000 | \$0 | \$1,000,000 |
| Reserve for Prior Year Encumbrances | \$1,639,690 | \$2,079,548 | (\$2,079,548) | \$0 |
| Cultural Services Subfund Reserve | \$1,575,459 | \$1,519,639 | \$178,407 | \$1,698,046 |
| Cultural Services Reserve - Dedicated Donations for Arts | \$32,667 | \$31,111 | \$0 | \$31,111 |
| Equipment Replacement Reserve | \$536,335 | \$609,256 | \$33,297 | \$642,553 |
| Total | \$9,679,726 | \$11,373,791 | (\$1,112,259) | \$10,261,532 |

110 Special Assessments Management Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|----------------------------------|------------------|--------------------|---|------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 1,237,985 | 5,024 | a | 1,243,009 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Charges for Services | 45,220 | 0 | | 45,220 |
| Miscellaneous | 11,050 | 0 | | 11,050 |
| Interfund Transfers | 30,000 | 0 | | 30,000 |
| Fiscal Transactions | 5,000 | 0 | | 5,000 |
| Total Revenue | 91,270 | 0 | | 91,270 |
| TOTAL RESOURCES | 1,329,255 | 5,024 | | 1,334,279 |
| II. REQUIREMENTS | | | | |
| Department Operating | | | | |
| Central Services | 91,157 | 0 | | 91,157 |
| Total Department Operating | 91,157 | 0 | | 91,157 |
| Non-Departmental | | | | |
| Interfund Transfers | 9,000 | 0 | | 9,000 |
| Special Payments | 30,000 | 0 | | 30,000 |
| Reserve | 50,000 | 0 | | 50,000 |
| Balance Available | 1,149,098 | 5,024 | a | 1,154,122 |
| Total Non-Departmental | 1,238,098 | 5,024 | | 1,243,122 |
| TOTAL REQUIREMENTS | 1,329,255 | 5,024 | | 1,334,279 |

110 Special Assessments Management Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$5,024 and increase Balance Available by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

130 Public Safety Communications Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|----------------------------------|------------------|--------------------|-----|------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 1,982,503 | 126,455 | a | 2,108,958 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Intergovernmental | 801,551 | 0 | | 801,551 |
| Charges for Services | 2,401,433 | 0 | | 2,401,433 |
| Miscellaneous | 9,100 | 0 | | 9,100 |
| Interfund Transfers | 121,068 | 0 | | 121,068 |
| Total Revenue | 3,333,152 | 0 | | 3,333,152 |
| TOTAL RESOURCES | 5,315,655 | 126,455 | | 5,442,110 |
| II. REQUIREMENTS | | | | |
| Department Operating | | | | |
| Police | 2,941,650 | 613,828 | b | 3,555,478 |
| Total Department Operating | 2,941,650 | 613,828 | | 3,555,478 |
| Non-Departmental | | | | |
| Interfund Transfers | 186,000 | 0 | | 186,000 |
| Special Payments | 354,559 | 0 | | 354,559 |
| Reserves | 1,414,185 | (513,828) | b | 900,357 |
| Balance Available | 419,261 | 26,455 | a,b | 445,716 |
| Total Non-Departmental | 2,374,005 | (487,373) | | 1,886,632 |
| TOTAL REQUIREMENTS | 5,315,655 | 126,455 | | 5,442,110 |

130 Public Safety Communications Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$126,455, and increase Balance Available by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **One-Time Funding Requests:** Increase Police operating appropriations by \$613,828 for console replacement project at Central Lane Communications 911/Center (\$513,828) and anticipated cost increase on leased facilities and to purchase communications equipment (\$100,000), decrease reserves by \$513,828, and decrease Balance Available by \$100,000.

131 Road Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|----------------------------------|-------------------|--------------------|---------|-------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 3,362,767 | 704,380 | a | 4,067,147 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Licenses/Permits | 1,710,000 | 0 | | 1,710,000 |
| Intergovernmental | 9,307,000 | 0 | | 9,307,000 |
| Rental | 55,482 | 0 | | 55,482 |
| Charges for Services | 74,500 | 0 | | 74,500 |
| Miscellaneous | 116,000 | 0 | | 116,000 |
| Total Revenue | 11,262,982 | 0 | | 11,262,982 |
| TOTAL RESOURCES | 14,625,749 | 704,380 | | 15,330,129 |
| II. REQUIREMENTS | | | | |
| Department Operating | | | | |
| Public Works | 11,089,068 | (103,365) | b,c | 10,985,703 |
| Total Department Operating | 11,089,068 | (103,365) | | 10,985,703 |
| Non-Departmental | | | | |
| Interfund Transfers | 703,000 | 329,752 | d | 1,032,752 |
| Balance Available | 2,833,681 | 477,993 | a,b,c,d | 3,311,674 |
| Total Non-Departmental | 3,536,681 | 807,745 | | 4,344,426 |
| TOTAL REQUIREMENTS | 14,625,749 | 704,380 | | 15,330,129 |

131 Road Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$704,380 and increase Balance Available by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 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 \$400,406 to reconcile the amount estimated for payment of obligations incurred but not paid in FY14 to the actual amount paid, and increase Balance Available by the same amount.
- c) **Unimproved Street and Pedestrian Bridge Repairs Project Reappropriation:** Reappropriate \$297,041 in FY14 dedicated program funding to finish work on unimproved streets and pedestrian bridge repairs from the Right of Way Vacation Sales for projects started in FY14 but not completed, and decrease Balance Available by the same amount.
- d) **One-Time Funding Requests:** Transfer \$194,752 from the Road Fund to the Transportation Capital Fund to fund emergency preparation work for the Roosevelt Yard facilities including backup generators, structural improvements and roof repairs, transfer \$135,000 to the General Capital Projects Fund for the City Hall project, and decrease Balance Available by \$329,752.

135 Telecom Registration/Licensing Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|----------------------------------|------------------|--------------------|-------|------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 6,133,117 | 363,751 | a | 6,496,868 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Licenses/Permits | 2,900,000 | 0 | | 2,900,000 |
| Total Revenue | 2,900,000 | 0 | | 2,900,000 |
| TOTAL RESOURCES | 9,033,117 | 363,751 | | 9,396,868 |
| II. REQUIREMENTS | | | | |
| Department Operating | | | | |
| Central Services | 3,302,259 | 1,410,496 | b | 4,712,755 |
| Total Department Operating | 3,302,259 | 1,410,496 | | 4,712,755 |
| Capital Projects | | | | |
| Capital Carryover | 181,984 | (12,134) | c | 169,850 |
| Total Capital Projects | 181,984 | (12,134) | | 169,850 |
| Non-Departmental | | | | |
| Interfund Transfers | 490,000 | 0 | | 490,000 |
| Reserves | 340,907 | 0 | | 340,907 |
| Balance Available | 4,717,967 | (1,034,611) | a,b,c | 3,683,356 |
| Total Non-Departmental | 5,548,874 | (1,034,611) | | 4,514,263 |
| TOTAL REQUIREMENTS | 9,033,117 | 363,751 | | 9,396,868 |

135 Telecom Registration/Licensing Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$363,751 and increase Balance Available by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Telecommunication Project Reappropriation:** Reappropriate \$1,410,496 in unspent FY14 funds towards Telecommunications projects, increase the Central Services Department operating appropriations by \$1,410,496, and decrease Balance Available by \$1,410,496.
- c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$12,134 and increase Balance Available by the same amount. This action reconciles the FY15 Capital Carryover Estimate to the actual ending FY14 capital projects balance.

150 Construction and Rental Housing Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|-------------------------------------|-------------------|--------------------|---|-------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 3,719,476 | 1,080,359 | a | 4,799,835 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Licenses/Permits | 3,406,414 | 0 | | 3,406,414 |
| Charges for Services | 4,045,976 | 0 | | 4,045,976 |
| Fines/Forfeitures | 42,125 | 0 | | 42,125 |
| Miscellaneous | 352,851 | 0 | | 352,851 |
| Total Revenue | 7,847,366 | 0 | | 7,847,366 |
| TOTAL RESOURCES | 11,566,842 | 1,080,359 | | 12,647,201 |
| II. REQUIREMENTS | | | | |
| Department Operating | | | | |
| Fire and Emergency Medical Services | 291,175 | 0 | | 291,175 |
| Planning and Development | 5,861,862 | 0 | | 5,861,862 |
| Public Works | 420,792 | 0 | | 420,792 |
| Total Department Operating | 6,573,829 | 0 | | 6,573,829 |
| Non-Departmental | | | | |
| Interfund Transfers | 744,000 | 0 | | 744,000 |
| Special Payments | 640,000 | 0 | | 640,000 |
| Balance Available | 3,609,013 | 1,080,359 | a | 4,689,372 |
| Total Non-Departmental | 4,993,013 | 1,080,359 | | 6,073,372 |
| TOTAL REQUIREMENTS | 11,566,842 | 1,080,359 | | 12,647,201 |

150 Construction and Rental Housing Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$1,080,359, and increase Balance Available by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

155 Solid Waste/Recycling Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|----------------------------------|------------------|--------------------|-----|------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 458,971 | 156,059 | a,b | 615,030 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Licenses/Permits | 839,468 | 0 | | 839,468 |
| Intergovernmental | 7,000 | 0 | | 7,000 |
| Miscellaneous | 3,000 | 0 | | 3,000 |
| Total Revenue | 849,468 | 0 | | 849,468 |
| TOTAL RESOURCES | 1,308,439 | 156,059 | | 1,464,498 |
| II. REQUIREMENTS | | | | |
| Department Operating | | | | |
| Planning and Development | 745,968 | 100,000 | b | 845,968 |
| Total Department Operating | 745,968 | 100,000 | | 845,968 |
| Non-Departmental | | | | |
| Interfund Transfers | 104,000 | 0 | | 104,000 |
| Balance Available | 458,471 | 56,059 | a | 514,530 |
| Total Non-Departmental | 562,471 | 56,059 | | 618,530 |
| TOTAL REQUIREMENTS | 1,308,439 | 156,059 | | 1,464,498 |

155 Solid Waste/Recycling Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$56,059 and increase Balance Available by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **One-Time Funding Requests:** Increase Beginning Working Capital by \$100,000 and increase Planning and Development operating appropriations by the same amount to fund staffing costs (\$20,000) and FY15 sustainability contracts (\$80,000).

170 Community Development Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|----------------------------------|-------------------|--------------------|-------|-------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 5,825,266 | (2,224,021) | a | 3,601,245 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Intergovernmental | 3,974,661 | 4,041,026 | a,b | 8,015,687 |
| Charges for Services | 83,950 | 0 | | 83,950 |
| Miscellaneous | 645,180 | 0 | | 645,180 |
| Fiscal Transactions | 2,727,750 | 100,000 | b | 2,827,750 |
| Total Revenue | 7,431,541 | 4,141,026 | | 11,572,567 |
| TOTAL RESOURCES | 13,256,807 | 1,917,005 | | 15,173,812 |
| II. REQUIREMENTS | | | | |
| Department Operating | | | | |
| Central Services | 6,000 | 0 | | 6,000 |
| Planning and Development | 3,647,304 | 996,748 | a,b,c | 4,644,052 |
| Total Department Operating | 3,653,304 | 996,748 | | 4,650,052 |
| Capital Projects | | | | |
| Capital Projects | 0 | 771,140 | b | 771,140 |
| Capital Carryover | 869,718 | 0 | | 869,718 |
| Total Capital Projects | 869,718 | 771,140 | | 1,640,858 |
| Non-Departmental | | | | |
| Debt Service | 368,000 | 0 | | 368,000 |
| Interfund Transfers | 140,000 | 0 | | 140,000 |
| Special Payments | 7,233,519 | (149,681) | a,b | 7,083,838 |
| Reserves | 992,266 | (210) | a | 992,056 |
| Balance Available | 0 | 299,008 | a,c | 299,008 |
| Total Non-Departmental | 8,733,785 | 149,117 | | 8,882,902 |
| TOTAL REQUIREMENTS | 13,256,807 | 1,917,005 | | 15,173,812 |

170 Community Development Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$2,224,021, increase Intergovernmental revenue by \$2,273,951, increase Special Payments by \$175,520, decrease Reserves by \$210, decrease Planning and Development operating appropriations by \$164,491, and increase Balance Available by \$39,111. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **One-Time Funding Requests:** Recognize intergovernmental revenues for Brownfield Assessment Coalition Grant revenue in the amount of \$497,065, \$1,270,010 intergovernmental revenues related to CDBG grants, and \$100,000 fiscal transaction revenues for CDBG funding adjustments per the Annual Action Plan, increase Planning and Development operating appropriations by \$1,421,136 for contracted services, rehab project delivery and business development activities related to CDBG activities, increase capital appropriations by \$771,140 for sidewalks, pedestrian signals and park renovations of CDBG activities, and decrease Special Payments by \$325,201.

c) **Encumbrance Estimate Reconciliation:** Reduce the Planning and Development Department operating appropriations by \$259,897 to reconcile the amount estimated for payment of obligations incurred but not paid in FY14 to the actual amount paid, and increase Balance Available by the same amount.

180 Library, Parks, and Recreation Special Revenue Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|---|------------------|--------------------|-----|------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 4,157,066 | (12,927) | a | 4,144,139 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Rental | 16,920 | 0 | | 16,920 |
| Charges for Services | 43,000 | 0 | | 43,000 |
| Miscellaneous | 360,192 | 0 | | 360,192 |
| Total Revenue | 420,112 | 0 | | 420,112 |
| TOTAL RESOURCES | 4,577,178 | (12,927) | | 4,564,251 |
| II. REQUIREMENTS | | | | |
| Department Operating | | | | |
| Library, Recreation and Cultural Services | 753,000 | 0 | | 753,000 |
| Total Department Operating | 753,000 | 0 | | 753,000 |
| Capital Projects | | | | |
| Capital Projects | 50,780 | 0 | | 50,780 |
| Capital Carryover | 1,351,975 | (178,496) | b | 1,173,479 |
| Total Capital Projects | 1,402,755 | (178,496) | | 1,224,259 |
| Non-Departmental | | | | |
| Reserves | 2,067,895 | 165,914 | a | 2,233,809 |
| Balance Available | 353,528 | (345) | a,b | 353,183 |
| Total Non-Departmental | 2,421,423 | 165,569 | | 2,586,992 |
| TOTAL REQUIREMENTS | 4,577,178 | (12,927) | | 4,564,251 |

180 Library, Parks, and Recreation Special Revenue Fund

- a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$12,927, increase Reserves by \$165,914 and decrease Balance Available by \$178,841. These adjustments bring the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$178,496 and increase Balance Available by the same amount. This action reconciles the FY15 Capital Carryover Estimate to the actual ending FY14 capital projects balance.

211 General Obligation Debt Service Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|----------------------------------|-------------------|--------------------|---|-------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 43,667 | 32,570 | a | 76,237 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Taxes | 13,645,596 | 0 | | 13,645,596 |
| Miscellaneous | 10,000 | 0 | | 10,000 |
| Total Revenue | 13,655,596 | 0 | | 13,655,596 |
| TOTAL RESOURCES | 13,699,263 | 32,570 | | 13,731,833 |
| II. REQUIREMENTS | | | | |
| Non-Departmental Debt Service | 13,699,263 | 32,570 | a | 13,731,833 |
| Total Non-Departmental | 13,699,263 | 32,570 | | 13,731,833 |
| TOTAL REQUIREMENTS | 13,699,263 | 32,570 | | 13,731,833 |

211 General Obligation Debt Service Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$32,570 and increase Debt Service by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

250 Special Assessment Bond Debt Service Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|----------------------------------|-----------------|--------------------|---|-----------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 419,504 | 24,327 | a | 443,831 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Miscellaneous | 47,900 | 0 | | 47,900 |
| Fiscal Transactions | 350,900 | 0 | | 350,900 |
| Total Revenue | 398,800 | 0 | | 398,800 |
| TOTAL RESOURCES | 818,304 | 24,327 | | 842,631 |
| II. REQUIREMENTS | | | | |
| Non-Departmental | | | | |
| Debt Service | 412,910 | (216) | a | 412,694 |
| Interfund Transfers | 10,000 | 0 | | 10,000 |
| Reserves | 395,394 | 24,543 | a | 419,937 |
| Total Non-Departmental | 818,304 | 24,327 | | 842,631 |
| TOTAL REQUIREMENTS | 818,304 | 24,327 | | 842,631 |

250 Special Assessment Bond Debt Service Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$24,327, decrease Debt Service by \$216 and increase Reserves by \$24,543. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

310 General Capital Projects Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|---|-------------------|--------------------|---------|-------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 28,715,203 | (12,812,593) | a | 15,902,610 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Rental | 15,000 | 0 | | 15,000 |
| Miscellaneous | 9,150 | 2,220,000 | d | 2,229,150 |
| Interfund Transfers | 2,869,300 | 3,738,161 | c | 6,607,461 |
| Fiscal Transactions | 0 | 9,561,325 | a | 9,561,325 |
| Total Revenue | 2,893,450 | 15,519,486 | | 18,412,936 |
| TOTAL RESOURCES | 31,608,653 | 2,706,893 | | 34,315,546 |
| II. REQUIREMENTS | | | | |
| Department Operating | | | | |
| Library, Recreation and Cultural Services | 20,000 | 0 | | 20,000 |
| Total Department Operating | 20,000 | 0 | | 20,000 |
| Capital Projects | | | | |
| Capital Projects | 2,878,450 | 3,520,712 | c,d | 6,399,162 |
| Capital Carryover | 28,002,785 | (856,580) | b | 27,146,205 |
| Total Capital Projects | 30,881,235 | 2,664,132 | | 33,545,367 |
| Non-Departmental | | | | |
| Debt Service | 50,000 | 0 | | 50,000 |
| Reserve | 26,560 | 0 | | 26,560 |
| Balance Available | 630,858 | 42,761 | a,b,c,d | 673,619 |
| Total Non-Departmental | 707,418 | 42,761 | | 750,179 |
| TOTAL REQUIREMENTS | 31,608,653 | 2,706,893 | | 34,315,546 |

310 General Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$12,812,593, increase General Obligation Bond Proceeds by \$9,561,325 to re-budget revenue for bonds authorized but not sold in the prior fiscal year, and decrease Balance Available by \$3,251,268. These adjustments bring the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$856,580 and increase Balance Available by the same amount. This adjustment reconciles the FY15 Capital Carryover Estimate to the actual ending FY14 capital projects balance.

c) **One-Time Funding Requests:** Recognize Interfund Transfer of \$2,434,851 from the General Fund, \$540,000 Interfund Transfer (\$135,000 each from Road, Wastewater Utility, Stormwater Utility, and Professional Services Funds), and \$92,598 in interest from the Facilities Services Fund for the City Hall Project, increase capital appropriations by \$690,000, and increase Balance Available by \$2,377,449. Recognize \$670,712 from the General Fund for General Capital Projects (\$509,232), LED lighting study and pilot project (\$65,000), emergency preparation work at Roosevelt Yard (\$96,480), and increase capital appropriations for capital preservation projects by \$670,712.

d) **Future Revenue:** Recognize \$2,160,000 in future revenue for the next four years of contributions from the Road, Wastewater, Stormwater and Professional Services funds for the City Hall Project, increase capital appropriations by the same amount, recognize \$60,000 in interest earnings and increase Balance Available by the same amount.

330 Systems Development Capital Projects Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|----------------------------------|-------------------|--------------------|---------|-------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 14,629,124 | 2,377,579 | a | 17,006,703 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Intergovernmental | 0 | 173,800 | c | 173,800 |
| Rental | 100,000 | 0 | | 100,000 |
| Charges for Services | 2,963,400 | 0 | | 2,963,400 |
| Miscellaneous | 93,200 | 0 | | 93,200 |
| Total Revenue | 3,156,600 | 173,800 | | 3,330,400 |
| TOTAL RESOURCES | 17,785,724 | 2,551,379 | | 20,337,103 |
| II. REQUIREMENTS | | | | |
| Department Operating | | | | |
| Planning and Development | 83,518 | 0 | | 83,518 |
| Public Works | 300,431 | 35,390 | c,d | 335,821 |
| Total Department Operating | 383,949 | 35,390 | | 419,339 |
| Capital Projects | | | | |
| Capital Projects | 2,500,000 | 1,750,000 | d | 4,250,000 |
| Capital Carryover | 3,388,756 | (883,572) | b | 2,505,184 |
| Total Capital Projects | 5,888,756 | 866,428 | | 6,755,184 |
| Non-Departmental | | | | |
| Interfund Transfers | 34,000 | 0 | | 34,000 |
| Balance Available | 11,479,019 | 1,649,561 | a,b,c,d | 13,128,580 |
| | 11,513,019 | 1,649,561 | | 13,162,580 |
| TOTAL REQUIREMENTS | 17,785,724 | 2,551,379 | | 20,337,103 |

330 Systems Development Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$2,377,579 and increase Balance Available by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$883,572 and increase Balance Available by the same amount. The adjustment reconciles the FY15 Capital Carryover Estimate to the actual ending FY14 capital projects balance.

c) **One-Time Funding Requests:** Increase the Public Works operating appropriation by \$40,000 and increase capital appropriations by \$1,750,000 to fund SDC Consultant Methodology Study (\$40,000), S. Willamette St improvement plan test (\$400,000), Pavement preservation projects for Greenhill Rd, River Rd, and Maxwell Rd (\$450,000), and Washington Jefferson Skatepark park infrastructure (\$900,000) and decrease Balance Available by \$1,616,200.

d) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriations by \$4,610 to reconcile the amount estimated for payment of obligations incurred but not paid in FY14 to the actual amount paid and increase Balance Available by the same amount.

340 Transportation Capital Projects Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|----------------------------------|-------------------|--------------------|---------|-------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 8,453,824 | (3,509,768) | a | 4,944,056 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Taxes | 2,940,000 | 0 | | 2,940,000 |
| Intergovernmental | 0 | 2,577,550 | b,c,d | 2,577,550 |
| Rental | 30,000 | 0 | | 30,000 |
| Charges for Services | 10,000 | 5,134 | b | 15,134 |
| Interfund Transfers | 30,000 | 194,752 | d | 224,752 |
| Fiscal Transactions | 8,010,000 | 332,733 | a | 8,342,733 |
| Total Revenue | 11,020,000 | 3,110,169 | | 14,130,169 |
| TOTAL RESOURCES | 19,473,824 | (399,599) | | 19,074,225 |
| II. REQUIREMENTS | | | | |
| Capital Projects | | | | |
| Capital Projects | 11,058,882 | 2,423,159 | b,d | 13,482,041 |
| Capital Carryover | 8,307,930 | (2,980,027) | e | 5,327,903 |
| Total Capital Projects | 19,366,812 | (556,868) | | 18,809,944 |
| Non-Departmental | | | | |
| Debt Service | 10,000 | 0 | | 10,000 |
| Balance Available | 97,012 | 157,269 | a,b,c,e | 254,281 |
| Total Non-Departmental | 107,012 | 157,269 | | 264,281 |
| TOTAL REQUIREMENTS | 19,473,824 | (399,599) | | 19,074,225 |

340 Transportation Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$3,509,768, increase Draws on General Obligation Line of Credit for bonds authorized but not sold in the prior fiscal year by \$332,733, and decrease Balance Available by \$3,177,035. These adjustments bring the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **New Revenues:** Recognize intergovernmental revenues associated with various grants in the amount of \$1,864,796, recognize charges for services associated with tree planting fees in the amount of \$5,134, increase capital appropriations by \$1,919,407, and decrease Balance Available by \$49,477.

c) **Capital Grants Reappropriation:** Reappropriate \$402,921 to continue work on the Safe Routes for School project and \$833 for the Fern Ridge: Greenhill projects started in FY14 but not completed, and increase Balance Available by \$403,754.

d) **One-Time Funding Requests:** Recognize \$194,752 in Road Fund transfer revenue, increase capital appropriations by the same amount for emergency preparation for the Roosevelt Yard facility, increase Intergovernmental by \$309,000 and increase capital appropriations by the same amount to build the Fern Ridge Path to Commerce Street Connector and bridge.

e) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$2,980,027 and increase Balance Available by the same amount. The adjustment reconciles the FY15 Capital Carryover Estimate to the actual ending FY14 capital projects balance.

350 Special Assessment Capital Projects Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|----------------------------------|------------------|--------------------|---|------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 1,442,347 | 119,643 | a | 1,561,990 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Miscellaneous | 17,700 | 0 | | 17,700 |
| Fiscal Transactions | 11,500 | 0 | | 11,500 |
| Total Revenue | 29,200 | 0 | | 29,200 |
| TOTAL RESOURCES | 1,471,547 | 119,643 | | 1,591,190 |
| II. REQUIREMENTS | | | | |
| Capital Projects | | | | |
| Capital Carryover | 67,064 | 0 | | 67,064 |
| Total Capital Projects | 67,064 | 0 | | 67,064 |
| Non-Departmental | | | | |
| Interfund Transfers | 20,000 | 0 | | 20,000 |
| Balance Available | 1,384,483 | 119,643 | a | 1,504,126 |
| Total Non-Departmental | 1,404,483 | 119,643 | | 1,524,126 |
| TOTAL REQUIREMENTS | 1,471,547 | 119,643 | | 1,591,190 |

350 Special Assessment Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$119,463 and decrease Balance Available by the same amount. This adjustment brings the FY15 Budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

510 Municipal Airport Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|-------------------------------------|-------------------|--------------------|---------|-------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 24,509,544 | (7,281,622) | a | 17,227,922 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Intergovernmental | 3,709,493 | 6,170,769 | c | 9,880,262 |
| Rental | 3,399,541 | 0 | | 3,399,541 |
| Charges for Services | 5,580,380 | 0 | | 5,580,380 |
| Fines/Forfeitures | 7,100 | 0 | | 7,100 |
| Miscellaneous | 29,178 | 0 | | 29,178 |
| Fiscal Transactions | 6,415 | 0 | | 6,415 |
| Total Revenue | 12,732,107 | 6,170,769 | | 18,902,876 |
| TOTAL RESOURCES | 37,241,651 | (1,110,853) | | 36,130,798 |
| II. REQUIREMENTS | | | | |
| Department Operating | | | | |
| Fire and Emergency Medical Services | 805,760 | 0 | | 805,760 |
| Police | 530,004 | 0 | | 530,004 |
| Public Works | 6,638,532 | (232,801) | d | 6,405,731 |
| Total Department Operating | 7,974,296 | (232,801) | | 7,741,495 |
| Capital Projects | | | | |
| Capital Projects | 5,340,001 | 0 | | 5,340,001 |
| Capital Carryover | 14,177,426 | (1,307,906) | b | 12,869,520 |
| Total Capital Projects | 19,517,427 | (1,307,906) | | 18,209,521 |
| Non-Departmental | | | | |
| Interfund Transfers | 508,000 | 0 | | 508,000 |
| Reserves | 3,969,706 | 0 | | 3,969,706 |
| Balance Available | 5,272,222 | 429,854 | a,b,c,d | 5,702,076 |
| Total Non-Departmental | 9,749,928 | 429,854 | | 10,179,782 |
| TOTAL REQUIREMENTS | 37,241,651 | (1,110,853) | | 36,130,798 |

510 Municipal Airport Fund

- a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$7,281,622 and decrease Balance Available by the the same amount. This adjustment brings the FY15 Budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$1,307,906 and increase Balance Available by the same amount. This adjustment reconciles the FY15 Capital Carryover Estimate to the actual ending FY14 capital projects balance.
- c) **Capital Grants Reappropriation:** Recognize intergovernmental revenues supporting previously budgeted Airport capital projects in the amount of \$6,170,769 and increase Balance Available by the same amount.
- d) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriations by \$232,801 to reconcile the amount estimated for payment of obligations incurred but not paid in FY14 to the actual amount paid, and increase Balance Available by the same amount.

520 Parking Services Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|----------------------------------|------------------|--------------------|---|------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 58,000 | (45,036) | a | 12,964 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Rental | 482,000 | 0 | | 482,000 |
| Charges for Services | 3,721,680 | 35,000 | b | 3,756,680 |
| Fines/Forfeitures | 967,500 | 0 | | 967,500 |
| Miscellaneous | 624,611 | 0 | | 624,611 |
| Total Revenue | 5,795,791 | 35,000 | | 5,830,791 |
| TOTAL RESOURCES | 5,853,791 | (10,036) | | 5,843,755 |
| II. REQUIREMENTS | | | | |
| Department Operating | | | | |
| Central Services | 320,011 | 0 | | 320,011 |
| Planning and Development | 3,435,768 | 35,000 | b | 3,470,768 |
| Public Works | 49,912 | 0 | | 49,912 |
| Total Department Operating | 3,805,691 | 35,000 | | 3,840,691 |
| Capital Projects | | | | |
| Capital Projects | 50,000 | (45,036) | a | 4,964 |
| Capital Carryover | 58,000 | (28,163) | c | 29,837 |
| Total Capital Projects | 108,000 | (73,199) | | 34,801 |
| Non-Departmental | | | | |
| Interfund Transfers | 1,940,100 | 0 | | 1,940,100 |
| Balance Available | 0 | 28,163 | c | 28,163 |
| Total Non-Departmental | 1,940,100 | 28,163 | | 1,968,263 |
| TOTAL REQUIREMENTS | 5,853,791 | (10,036) | | 5,843,755 |

520 Parking Services Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$45,036 and decrease capital appropriations by the same amount. This adjustment brings the FY15 Budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **New Revenues:** Recognize additional revenues associated with the Hult Center parking garage in the amount of \$35,000 and increase the Planning and Development Department operating appropriations by the same amount.

c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$28,163 and increase Balance Available by the same amount. This adjustment reconciles the FY15 Capital Carryover Estimate to the actual ending FY14 capital projects balance and carry forward.

530 Wastewater Utility Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|----------------------------------|-------------------|--------------------|---------|-------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 5,614,103 | (1,188,403) | a | 4,425,700 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Charges for Services | 49,973,886 | 1,130,837 | a | 51,104,723 |
| Fines/Forfeitures | 5,000 | 0 | | 5,000 |
| Miscellaneous | 24,000 | 0 | | 24,000 |
| Total Revenue | 50,002,886 | 1,130,837 | | 51,133,723 |
| TOTAL RESOURCES | 55,616,989 | (57,566) | | 55,559,423 |
| II. REQUIREMENTS | | | | |
| Department Operating | | | | |
| Public Works | 23,250,306 | (621,939) | b | 22,628,367 |
| Total Department Operating | 23,250,306 | (621,939) | | 22,628,367 |
| Capital Projects | | | | |
| Capital Projects | 2,115,000 | 0 | | 2,115,000 |
| Capital Carryover | 2,411,088 | (216,891) | c | 2,194,197 |
| Total Capital Projects | 4,526,088 | (216,891) | | 4,309,197 |
| Non-Departmental | | | | |
| Interfund Transfers | 1,357,000 | 135,000 | d | 1,492,000 |
| Special Payments | 25,490,500 | 0 | | 25,490,500 |
| Balance Available | 993,095 | 646,264 | a,b,c,d | 1,639,359 |
| Total Non-Departmental | 27,840,595 | 781,264 | | 28,621,859 |
| TOTAL REQUIREMENTS | 55,616,989 | (57,566) | | 55,559,423 |

530 Wastewater Utility Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$1,188,403, increase charges for services by \$1,130,837 and decrease Balance Available by \$57,566. This adjustment brings the FY15 Budgeted Beginning Working Capital in compliance with the audited FY14 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 \$621,939 to reconcile the amount estimated for payment of obligations incurred but not paid in FY14 to the actual amount paid, and increase Balance Available by the same amount.

c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$216,891 and increase Balance Available by the same amount. This adjustment reconciles the FY15 Capital Carryover Estimate to the actual ending FY14 capital projects balance.

d) **One-Time Funding Request:** Transfer \$135,000 to the General Capital Projects Fund for the City Hall Project, and decrease Balance Available by the same amount.

539 Stormwater Utility Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|-----------------------------------|-------------------|--------------------|-----------|-------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 9,106,039 | (1,799,762) | a | 7,306,277 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Licenses/Permits | 108,500 | 0 | | 108,500 |
| Intergovernmental | 0 | 1,181,482 | b,f | 1,181,482 |
| Rental | 30,000 | 0 | | 30,000 |
| Charges for Services | 15,495,348 | 0 | | 15,495,348 |
| Miscellaneous | 22,600 | 0 | | 22,600 |
| Total Revenue | 15,656,448 | 1,181,482 | | 16,837,930 |
| TOTAL RESOURCES | 24,762,487 | (618,280) | | 24,144,207 |
| II. REQUIREMENTS | | | | |
| Department Operating | | | | |
| Public Works | 14,595,592 | (368,135) | c,e | 14,227,457 |
| Total Department Operating | 14,595,592 | (368,135) | | 14,227,457 |
| Capital Projects | | | | |
| Capital Projects | 2,515,000 | 1,432,880 | e,f | 3,947,880 |
| Capital Carryover | 4,801,815 | (993,327) | d | 3,808,488 |
| Total Capital Projects | 7,316,815 | 439,553 | | 7,756,368 |
| Non-Departmental | | | | |
| Interfund Transfers | 870,000 | 135,000 | e | 1,005,000 |
| Special Payments | 15,000 | 0 | | 15,000 |
| Balance Available | 1,965,080 | (824,698) | a,b,c,d,e | 1,140,382 |
| Total Non-Departmental | 2,850,080 | (689,698) | | 2,160,382 |
| TOTAL REQUIREMENTS | 24,762,487 | (618,280) | | 24,144,207 |

539 Stormwater Utility Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$1,799,762 and decrease Balance Available by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Project Reappropriation:** Recognize Intergovernmental revenues in the amount of \$335,038 and increase Balance Available by the same amount for externally funded projects not completed in prior fiscal years. The capital project expenditure appropriation related to these revenues is rebudgeted through the fiscal year-end capital rollover process.

c) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriations by \$233,135 to reconcile the amount estimated for payment of obligations incurred but not paid in FY14 to the actual amount paid and increase Balance Available by the same amount.

d) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$993,327 and increase Balance Available by the same amount. This adjustment reconciles the FY15 Capital Carryover Estimate to the actual ending FY14 capital projects balance.

e) **One-Time Funding Requests:** Transfer \$135,000 to the General Capital Projects Fund for the City Hall Project, and decrease the Public Works Department operating appropriation by the same amount, increase capital appropriations by \$586,436 for emergency preparation for Roosevelt Yard facility (\$86,436) and pipe repairs and drywell elimination projects in FY15 (\$500,000), and decrease Balance Available by the same amount.

f) **New Revenues:** Recognize intergovernmental revenues associated with ODOT and BLM grants in the amount of \$846,444 for CILOS Bridget Project, Greenhill Mitigation Bank and Native Plant Procurement, and increase capital appropriations by the same amount.

592 Ambulance Transport Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|-------------------------------------|------------------|--------------------|---|------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 1,091,719 | (16,944) | a | 1,074,775 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Intergovernmental | 0 | 377,482 | b | 377,482 |
| Charges for Services | 6,541,915 | 0 | | 6,541,915 |
| Miscellaneous | 102,399 | 0 | | 102,399 |
| Total Revenue | 6,644,314 | 377,482 | | 7,021,796 |
| TOTAL RESOURCES | 7,736,033 | 360,538 | | 8,096,571 |
| II. REQUIREMENTS | | | | |
| Department Operating | | | | |
| Fire and Emergency Medical Services | 6,737,054 | 377,482 | b | 7,114,536 |
| Total Department Operating | 6,737,054 | 377,482 | | 7,114,536 |
| Non-Departmental | | | | |
| Interfund Transfers | 947,031 | 0 | | 947,031 |
| Balance Available | 51,948 | (16,944) | a | 35,004 |
| Total Non-Departmental | 998,979 | (16,944) | | 982,035 |
| TOTAL REQUIREMENTS | 7,736,033 | 360,538 | | 8,096,571 |

592 Ambulance Transport Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$16,944 and decrease Balance Available by the same amount. This adjustment brings the FY15 Budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **New Revenues:** Recognize new revenues associated with an Assistance to Firefighters 2013 grant for training equipment in the amount of \$377,482 and increase Fire and EMS operating appropriations by the same amount.

600 Fleet Services Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|----------------------------------|-------------------|--------------------|-------|-------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 20,131,394 | (4,194,527) | a | 15,936,867 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Rental | 25,000 | 0 | | 25,000 |
| Charges for Services | 9,357,201 | 0 | | 9,357,201 |
| Miscellaneous | 346,500 | 0 | | 346,500 |
| Interfund Transfers | 1,362,000 | 0 | | 1,362,000 |
| Total Revenue | 11,090,701 | 0 | | 11,090,701 |
| TOTAL RESOURCES | 31,222,095 | (4,194,527) | | 27,027,568 |
| II. REQUIREMENTS | | | | |
| Department Operating | | | | |
| Public Works | 14,453,823 | 617,473 | a,b,c | 15,071,296 |
| Total Department Operating | 14,453,823 | 617,473 | | 15,071,296 |
| Non-Departmental | | | | |
| Interfund Transfers | 343,000 | 0 | | 343,000 |
| Reserves | 16,332,215 | (4,929,943) | a,b,c | 11,402,272 |
| Balance Available | 93,057 | 117,943 | a,b,c | 211,000 |
| Total Non-Departmental | 16,768,272 | (4,812,000) | | 11,956,272 |
| TOTAL REQUIREMENTS | 31,222,095 | (4,194,527) | | 27,027,568 |

600 Fleet Services Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$4,194,527, decrease the Public Works department operating appropriation by \$283,442, decrease the Fleet Services Reserve by \$3,818,028, and decrease Balance Available by \$93,057. These adjustments bring the FY15 Budgeted Beginning Working Capital in compliance with the audited FY14 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 \$1,559,819, increase the Fleet Services Reserve by \$1,348,819, and increase balance available by \$211,000 to reconcile the amount estimated for payment of obligations incurred but not paid in FY14 to the actual amount paid.

c) **Reappropriation:** Increase Public Works Department operating appropriations for vehicle replacement not completed in the prior fiscal year in the amount of \$2,460,734, and decrease the Fleet Services Reserve by the same amount.

610 Information Systems and Services Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|----------------------------------|-------------------|--------------------|-----|-------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 4,054,782 | 1,815,499 | a | 5,870,281 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Charges for Services | 7,408,285 | 200,000 | b | 7,608,285 |
| Miscellaneous | 20,300 | 0 | | 20,300 |
| Total Revenue | 7,428,585 | 200,000 | | 7,628,585 |
| TOTAL RESOURCES | 11,483,367 | 2,015,499 | | 13,498,866 |
| II. REQUIREMENTS | | | | |
| Department Operating | | | | |
| Central Services | 7,235,662 | (27,476) | c | 7,208,186 |
| Total Department Operating | 7,235,662 | (27,476) | | 7,208,186 |
| Non-Departmental | | | | |
| Interfund Transfers | 259,000 | 0 | | 259,000 |
| Reserves | 2,945,985 | 877,977 | a,b | 3,823,962 |
| Balance Available | 1,042,720 | 1,164,998 | a,c | 2,207,718 |
| Total Non-Departmental | 4,247,705 | 2,042,975 | | 6,290,680 |
| TOTAL REQUIREMENTS | 11,483,367 | 2,015,499 | | 13,498,866 |

610 Information Systems and Services Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$1,815,499, increase the Reserve for Software Replacement by \$677,977, and increase Balance Available by \$1,137,522. These adjustments bring the FY15 Budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **One-Time Funding Request:** Increase General Fund Charges for Services by \$200,000 for the Corporate Software Replacement project and increase Corporate Software Reserves by the same amount.
- c) **Encumbrance Estimate Reconciliation:** Decrease the Central Services Department operating appropriations by \$27,476, and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY14 to the actual amount paid.

615 Facilities Services Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|----------------------------------|-------------------|--------------------|-------|-------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 13,445,395 | (9,650,255) | a | 3,795,140 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Rental | 615,100 | 0 | | 615,100 |
| Charges for Services | 8,502,034 | 0 | | 8,502,034 |
| Miscellaneous | 6,000 | 0 | | 6,000 |
| Total Revenue | 9,123,134 | 0 | | 9,123,134 |
| TOTAL RESOURCES | 22,568,529 | (9,650,255) | | 12,918,274 |
| II. REQUIREMENTS | | | | |
| Department Operating | | | | |
| Central Services | 8,646,238 | (3,404) | d | 8,642,834 |
| Planning and Development | 285,781 | 0 | | 285,781 |
| Total Department Operating | 8,932,019 | (3,404) | | 8,928,615 |
| Capital Projects | | | | |
| Capital Projects | 100,000 | 0 | | 100,000 |
| Capital Carryover | 425,610 | (1,162) | b | 424,448 |
| Total Capital Projects | 525,610 | (1,162) | | 524,448 |
| Non-Departmental | | | | |
| Debt Service | 206,000 | 0 | | 206,000 |
| Interfund Transfers | 432,000 | 92,598 | c | 524,598 |
| Reserves | 10,368,607 | (9,826,607) | a,c | 542,000 |
| Balance Available | 2,104,293 | 88,320 | a,b,d | 2,192,613 |
| Total Non-Departmental | 13,110,900 | (9,645,689) | | 3,465,211 |
| TOTAL REQUIREMENTS | 22,568,529 | (9,650,255) | | 12,918,274 |

615 Facilities Services Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$9,650,255, decrease the Facility Reserve by \$9,734,009, and increase Balance Available by \$83,754. These adjustments bring the FY15 Budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$1,162 and increase Balance Available by the same amount. This adjustment reconciles the FY15 Capital Carryover Estimate to the actual ending FY14 capital projects balance.

c) **One-Time Funding Request:** Transfer \$92,598 to the General Capital Projects Fund for the City Hall Project and decrease the Facility Replacement Reserve by the same amount. This action will close out the remaining balance in the Facilities Replacement Fund.

d) **Encumbrance Estimate Reconciliation:** Decrease the Central Services Department operating appropriations by \$3,404 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY14 to the actual amount paid.

620 Risk and Benefits Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|----------------------------------|-------------------|--------------------|---|-------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 7,518,462 | 3,448,165 | a | 10,966,627 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Intergovernmental | 249,686 | 0 | | 249,686 |
| Charges for Services | 37,784,987 | 0 | | 37,784,987 |
| Miscellaneous | 472,146 | 0 | | 472,146 |
| Total Revenue | 38,506,819 | 0 | | 38,506,819 |
| TOTAL RESOURCES | 46,025,281 | 3,448,165 | | 49,473,446 |
| II. REQUIREMENTS | | | | |
| Department Operating | | | | |
| Central Services | 33,973,206 | 0 | | 33,973,206 |
| Total Department Operating | 33,973,206 | 0 | | 33,973,206 |
| Non-Departmental | | | | |
| Debt Service | 5,784,500 | 0 | | 5,784,500 |
| Interfund Transfers | 152,000 | 0 | | 152,000 |
| Reserves | 5,273,394 | 1,526,197 | a | 6,799,591 |
| Balance Available | 842,181 | 1,921,968 | a | 2,764,149 |
| Total Non-Departmental | 12,052,075 | 3,448,165 | | 15,500,240 |
| TOTAL REQUIREMENTS | 46,025,281 | 3,448,165 | | 49,473,446 |

620 Risk and Benefits Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$3,448,165, increase the Medical Rate Stabilization Reserve by \$1,544,080, decrease the Debt Service Reserve by \$17,883, and increase Balance Available by \$1,921,968. These adjustments bring the FY15 Budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

630 Professional Services Fund

| | FY15 Adopted | FY15 SB1 Action | | FY15 Revised |
|----------------------------------|-------------------|--------------------|---|-------------------|
| I. RESOURCES | | | | |
| BEGINNING WORKING CAPITAL | 4,852,177 | (295,357) | a | 4,556,820 |
| CHANGE TO WORKING CAPITAL | | | | |
| REVENUE | | | | |
| Licenses/Permits | 500 | 0 | | 500 |
| Charges for Services | 5,690,993 | 0 | | 5,690,993 |
| Miscellaneous | 1,000 | 0 | | 1,000 |
| Total Revenue | 5,692,493 | 0 | | 5,692,493 |
| TOTAL RESOURCES | 10,544,670 | (295,357) | | 10,249,313 |
| II. REQUIREMENTS | | | | |
| Department Operating | | | | |
| Public Works | 5,642,360 | 200,000 | b | 5,842,360 |
| Total Department Operating | 5,642,360 | 200,000 | | 5,842,360 |
| Non-Departmental | | | | |
| Interfund Transfers | 436,000 | 135,000 | b | 571,000 |
| Reserves | 2,503,270 | (335,000) | b | 2,168,270 |
| Balance Available | 1,963,040 | (295,357) | a | 1,667,683 |
| Total Non-Departmental | 4,902,310 | (495,357) | | 4,406,953 |
| TOTAL REQUIREMENTS | 10,544,670 | (295,357) | | 10,249,313 |

630 Professional Services Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$295,357 and decrease Balance Available by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **One-Time Funding Request:** Transfer \$135,000 to the General Capital Projects Fund for the City Hall Project, and decrease Reserves by the same amount, increase the Public Works Department operating appropriations by \$200,000 for a capital project management software system and decrease Reserves by the same amount.

**A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET;
MAKING APPROPRIATIONS FOR THE CITY OF EUGENE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2014,
AND ENDING JUNE 30, 2015.**

The City Council of the City of Eugene finds that Adopting the Supplemental Budget 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, 2014, and ending June 30, 2015, as set forth in attached Exhibit "A" is hereby adopted.

Section 2.

The supplemental amounts for the fiscal year beginning July 1, 2014, and ending June 30, 2015, 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 which had not been ascertained at the time of the preparation of a budget for the current year or current budget period which 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 8th day of December, 2014.

City Recorder

EXHIBIT "A"

Amounts
in dollars

GENERAL FUND

| | |
|---|-------------------------|
| Departmental Operating | |
| Central Services | 2,236,539 |
| Fire and Emergency Medical Services | 796,876 |
| Library, Recreation and Cultural Services | 937,304 |
| Planning and Development | 1,005,125 |
| Police | 2,393,985 |
| Public Works | 532,471 |
| Total Departmental Operating | <u>7,902,300</u> |
| Non-Departmental | |
| Contingency | (10,000) |
| Interfund Transfers | 3,105,563 |
| * Reserves | (1,112,259) |
| Total Non-Departmental | <u>1,983,304</u> |
| TOTAL GENERAL FUND | <u>9,885,604</u> |

SPECIAL ASSESSMENT MANAGEMENT FUND

| | |
|---|---------------------|
| Non-Departmental | |
| * Balance Available | 5,024 |
| Total Non-Departmental | <u>5,024</u> |
| TOTAL SPECIAL ASSESSMENT MANAGEMENT FUND | <u>5,024</u> |

ROAD FUND

| | |
|-------------------------------------|-----------------------|
| Departmental Operating | |
| Public Works | (103,365) |
| Total Departmental Operating | <u>(103,365)</u> |
| Non-Departmental | |
| Interfund Transfers | 329,752 |
| * Balance Available | 477,993 |
| Total Non-Departmental | <u>807,745</u> |
| TOTAL ROAD FUND | <u>704,380</u> |

PUBLIC SAFETY COMMUNICATIONS FUND

| | |
|--|-----------------------|
| Departmental Operating | |
| Police | 613,828 |
| Total Departmental Operating | <u>613,828</u> |
| Non-Departmental | |
| * Reserves | (513,828) |
| * Balance Available | 26,455 |
| Total Non-Departmental | <u>(487,373)</u> |
| TOTAL PUBLIC SAFETY COMMUNICATIONS FUND | <u>126,455</u> |

TELECOM REGISTRATION/LICENSING FUND

| | |
|--|-----------------------|
| Departmental Operating | |
| Central Services | 1,410,496 |
| Total Departmental Operating | <u>1,410,496</u> |
| Capital Projects | |
| Capital Projects | (12,134) |
| Total Capital Projects | <u>(12,134)</u> |
| Non-Departmental | |
| * Balance Available | (1,034,611) |
| Total Non-Departmental | <u>(1,034,611)</u> |
| TOTAL TELECOM REGISTRATION/LICENSING FUND | <u>363,751</u> |

CONSTRUCTION AND RENTAL HOUSING FUND

| | |
|---|-------------------------|
| Non-Departmental | |
| * Balance Available | 1,080,359 |
| Total Non-Departmental | <u>1,080,359</u> |
| TOTAL CONSTRUCTION AND RENTAL HOUSING FUND | <u>1,080,359</u> |

SOLID WASTE/RECYCLING FUND

| | |
|---|-----------------------|
| Departmental Operating | |
| Planning and Development | 100,000 |
| Total Departmental Operating | <u>100,000</u> |
| Non-Departmental | |
| * Balance Available | 56,059 |
| Total Non-Departmental | <u>56,059</u> |
| TOTAL SOLID WASTE/RECYCLING FUND | <u>156,059</u> |

COMMUNITY DEVELOPMENT FUND

| | |
|---|-------------------------|
| Departmental Operating | |
| Planning and Development | 996,748 |
| Total Departmental Operating | <u>996,748</u> |
| Capital Projects | |
| Capital Projects | 771,140 |
| Total Capital Projects | <u>771,140</u> |
| Non-Departmental | |
| * Reserves | (210) |
| * Balance Available | 299,008 |
| Special Payments | (149,681) |
| Total Non-Departmental | <u>149,117</u> |
| TOTAL COMMUNITY DEVELOPMENT FUND | <u>1,917,005</u> |

LIBRARY, PARKS & RECREATION SPECIAL REVENUE FUND

| | |
|---|------------------------|
| Capital Projects | |
| Capital Projects | (178,496) |
| Total Capital Projects | <u>(178,496)</u> |
| Non-Departmental | |
| * Reserves | 165,914 |
| * Balance Available | (345) |
| Total Non-Departmental | <u>165,569</u> |
| TOTAL LIBRARY, PARKS & REC. SPECIAL REVENUE FUND | <u>(12,927)</u> |

GENERAL OBLIGATION DEBT SERVICE FUND

| | |
|---|----------------------|
| Non-Departmental | |
| Debt Service | 32,570 |
| Total Non-Departmental | <u>32,570</u> |
| TOTAL GENERAL OBLIGATION DEBT SERVICE FUND | <u>32,570</u> |

SPECIAL ASSESSMENT BOND DEBT SERVICE FUND

| | |
|--|----------------------|
| Non-Departmental | |
| Debt Service | (216) |
| * Reserves | 24,543 |
| Total Non-Departmental | <u>24,327</u> |
| TOTAL SPECIAL ASSESSMENT BOND DEBT SERVICE FUND | <u>24,327</u> |

GENERAL CAPITAL PROJECTS FUND

| | |
|--|-------------------------|
| Capital Projects | |
| Capital Projects | 2,664,132 |
| Total Capital Projects | <u>2,664,132</u> |
| Non-Departmental | |
| * Balance Available | 42,761 |
| Total Non-Departmental | <u>42,761</u> |
| TOTAL GENERAL CAPITAL PROJECTS FUND | <u>2,706,893</u> |

SYSTEMS DEVELOPMENT CAPITAL PROJECTS FUND

| | |
|---|-------------------------|
| Departmental Operating | |
| Public Works | 35,390 |
| Total Departmental Operating | <u>35,390</u> |
| Capital Projects | |
| Capital Projects | 866,428 |
| Total Capital Projects | <u>866,428</u> |
| Non-Departmental | |
| * Balance Available | 1,649,561 |
| Total Non-Departmental | <u>1,649,561</u> |
| TOTAL SYSTEMS DEVELOPMENT CAP. PROJECTS FUND | <u>2,551,379</u> |

TRANSPORTATION CAPITAL PROJECTS FUND

| | |
|--|-------------------------|
| Capital Projects | |
| Capital Projects | (556,868) |
| Total Capital Projects | <u>(556,868)</u> |
| Non-Departmental | |
| * Balance Available | 157,269 |
| Total Non-Departmental | <u>157,269</u> |
| TOTAL TRANSPORTATION CAPITAL FUND | <u>(399,599)</u> |

SPECIAL ASSESSMENT CAPITAL PROJECTS FUND

| | |
|---|-----------------------|
| Non-Departmental | |
| * Balance Available | 119,643 |
| Total Non-Departmental | <u>119,643</u> |
| TOTAL SPECIAL ASSESSMENT CAPITAL PROJECTS FUND | <u>119,643</u> |

MUNICIPAL AIRPORT FUND

| | |
|-------------------------------------|---------------------------|
| Departmental Operating | |
| Public Works | (232,801) |
| Total Departmental Operating | <u>(232,801)</u> |
| Capital Projects | |
| Capital Projects | (1,307,906) |
| Total Capital Projects | <u>(1,307,906)</u> |
| Non-Departmental | |
| * Balance Available | 429,854 |
| Total Non-Departmental | <u>429,854</u> |
| TOTAL MUNICIPAL AIRPORT FUND | <u>(1,110,853)</u> |

PARKING SERVICES FUND

| | |
|-------------------------------------|------------------------|
| Departmental Operating | |
| Planning and Development | 35,000 |
| Total Departmental Operating | <u>35,000</u> |
| Capital Projects | |
| Capital Projects | (73,199) |
| Total Capital Projects | <u>(73,199)</u> |
| Non-Departmental | |
| * Balance Available | 28,163 |
| Total Non-Departmental | <u>28,163</u> |
| TOTAL PARKING SERVICES FUND | <u>(10,036)</u> |

WASTEWATER UTILITY FUND

| | |
|--------------------------------------|------------------------|
| Departmental Operating | |
| Public Works | (621,939) |
| Total Departmental Operating | <u>(621,939)</u> |
| Capital Projects | |
| Capital Projects | (216,891) |
| Total Capital Projects | <u>(216,891)</u> |
| Non-Departmental | |
| Interfund Transfers | 135,000 |
| * Balance Available | 646,264 |
| Total Non-Departmental | <u>781,264</u> |
| TOTAL WASTEWATER UTILITY FUND | <u>(57,566)</u> |

STORMWATER UTILITY FUND

| | |
|--------------------------------------|-------------------------|
| Departmental Operating | |
| Public Works | (368,135) |
| Total Departmental Operating | <u>(368,135)</u> |
| Capital Projects | |
| Capital Projects | 439,553 |
| Total Capital Projects | <u>439,553</u> |
| Non-Departmental | |
| Interfund Transfers | 135,000 |
| * Balance Available | (824,698) |
| Total Non-Departmental | <u>(689,698)</u> |
| TOTAL STORMWATER UTILITY FUND | <u>(618,280)</u> |

AMBULANCE TRANSPORT FUND

| | |
|---------------------------------------|-----------------------|
| Departmental Operating | |
| Fire and Emergency Medical Services | 377,482 |
| Total Departmental Operating | <u>377,482</u> |
| Non-Departmental | |
| * Balance Available | (16,944) |
| Total Non-Departmental | <u>(16,944)</u> |
| TOTAL AMBULANCE TRANSPORT FUND | <u>360,538</u> |

FLEET SERVICES FUND

| | |
|-------------------------------------|---------------------------|
| Departmental Operating | |
| Public Works | 617,473 |
| Total Departmental Operating | <u>617,473</u> |
| Non-Departmental | |
| * Reserves | (4,929,943) |
| * Balance Available | 117,943 |
| Total Non-Departmental | <u>(4,812,000)</u> |
| TOTAL FLEET SERVICES FUND | <u>(4,194,527)</u> |

INFORMATION SYSTEMS AND SERVICES FUND

| | |
|--|-------------------------|
| Departmental Operating | |
| Central Services | (27,476) |
| Total Departmental Operating | <u>(27,476)</u> |
| Non-Departmental | |
| * Reserves | 877,977 |
| * Balance Available | 1,164,998 |
| Total Non-Departmental | <u>2,042,975</u> |
| TOTAL INFORMATION SYSTEMS AND SERVICES FUND | <u>2,015,499</u> |

FACILITIES SERVICES FUND

| | |
|---------------------------------------|---------------------------|
| Departmental Operating | |
| Central Services | (3,404) |
| Total Departmental Operating | <u>(3,404)</u> |
| Capital Projects | |
| Capital Projects | (1,162) |
| Total Capital Projects | <u>(1,162)</u> |
| Non-Departmental | |
| Interfund Transfers | 92,598 |
| * Reserves | (9,826,607) |
| * Balance Available | 88,320 |
| Total Non-Departmental | <u>(9,645,689)</u> |
| TOTAL FACILITIES SERVICES FUND | <u>(9,650,255)</u> |

RISK AND BENEFITS FUND

| | |
|-------------------------------------|-------------------------|
| Non-Departmental | |
| * Reserves | 1,526,197 |
| * Balance Available | 1,921,968 |
| Total Non-Departmental | <u>3,448,165</u> |
| TOTAL RISK AND BENEFITS FUND | <u>3,448,165</u> |

PROFESSIONAL SERVICES FUND

| | |
|---|-------------------------|
| Departmental Operating | |
| Public Works | 200,000 |
| Total Departmental Operating | <u>200,000</u> |
| Non-Departmental | |
| Interfund Transfers | 135,000 |
| * Reserves | (335,000) |
| * Balance Available | (295,357) |
| Total Non-Departmental | <u>(495,357)</u> |
| TOTAL PROFESSIONAL SERVICES FUND | <u>(295,357)</u> |

| | |
|---------------------------------------|--------------------------------|
| TOTAL REQUIREMENTS - ALL FUNDS | <u><u>9,148,251</u></u> |
|---------------------------------------|--------------------------------|

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