

# EUGENE CITY COUNCIL

## AGENDA ITEM SUMMARY



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### Public Hearing and Action: Resolution Adopting a Supplemental Budget; Making Appropriations for the City of Eugene for the Fiscal Year Beginning July 1, 2013 and Ending June 30, 2014

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Meeting Date: December 9, 2013  
Department: Central Services  
[www.eugene-or.gov](http://www.eugene-or.gov)

Agenda Item Number: 3  
Staff Contact: Vicki Silvers  
Contact Telephone Number: (541) 682-5082

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#### **ISSUE STATEMENT**

Council approval of the first Supplemental Budget (SB1) for Fiscal Year 2014 (FY14) 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 2013 (FY13) audit, 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 FY14 and the audited actual FY13 revenues and expenditures. 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 FY14 budgeted reserve for encumbrances in the Main Subfund of the General Fund is \$4,517,871. Of this amount, \$1,104,010 is dedicated to prior fiscal year encumbrances (contracts that were in effect but not completed as of June 30) and \$814,135 is dedicated to reappropriation of prior project funding such as Homeless Winter Strategies, Economic Prosperity Plan and Buckley House. The City

Manager's recommendation for use of the remaining \$2,599,726 of carryover resources along with a summary of the General Fund reappropriations and other uses of MBWC is included in Attachment A.

Additionally, the City Manager is recommending the use of General Fund MBWC for the following purposes:

- \$1,500,000 interfund transfer to the Facility Replacement Reserve in the Facilities Services Fund for the City Hall project, which includes reallocation of \$500,000 from the General Capital Fund transfer plus an additional \$1,000,000.
- \$400,000 interfund transfer to the General Capital Projects Fund for capital preservation projects, which is reduced by \$500,000 due to reallocation to the City Hall project as stated above;
- \$100,000 intrafund transfer to the Equipment Replacement Subfund to pay for Fire turnout gear and hydrant replacement;
- \$15,000 increase in the Central Services Department operating budget to cover the costs associated with the court-appointed attorney contract.

After completing these transactions, and adding \$310,684 from MBWC, there will be a total of \$9,791,607 budgeted in the Facility Replacement Reserve. The MBWC adjustment in the reserve was mainly due to the receipt of \$300,000 from the remaining sale proceeds from 858 Pearl Street.

#### Reserve for Revenue Shortfall

The City Manager is recommending that the remaining \$584,726, after taking into account the above uses of MBWC, be placed in the Reserve for Revenue Shortfall. After this Supplemental Budget, there will be a total of \$5,480,301 in the Reserve for Revenue Shortfall, which represents 4.2 percent of the FY14 adopted General Fund operating expenditures. This represents a decrease in the Reserve for Revenue Shortfall of \$5,117,426 from the end of the previous fiscal year.

#### General Fund Ending Working Capital

FY13 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 \$38,845,192 which is \$2,828,246 less than the FY12 EWC and \$3,477,471 more than anticipated for carryover resources in the FY14 Adopted Budget. These figures are reported on a Budget Basis of accounting.

On a Generally Accepted Accounting Principles (GAAP) basis, the FY12 Ending Fund Balance represented 35 percent of the General Fund revenues in FY12, which dropped to 31 percent based upon FY13 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 FY12 and FY13 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
FY12	\$39,481,346	\$2,383,763	\$1,225,757	\$43,090,866
FY13	\$36,114,771	\$2,320,742	\$1,114,343	\$39,549,856
Change	(\$ 3,366,575)	(\$ 63,021)	(\$ 111,414)	(\$ 3,541,010)

General Fund Revenue Adjustments

This Supplemental Budget includes a total of \$2,258,355 in General Fund (Main Subfund) revenue increases. These revenues include grant revenues rebudgeted from the prior fiscal year, new FY14 grant revenues, Police dispatching and reimbursable overtime charges, 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 FY14 Adopted Budget. These estimates have been reconciled with the actual FY13 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 \$6,887,242 and increases Balance Available by the same amount.

Recognition of New Revenues

There are transactions on this Supplemental Budget that recognize new revenues, primarily from grants and other governmental agencies, and increase the operating, capital and non-departmental budgets. In some cases, capital project support from other governments for ongoing projects is put into Balance Available because the project is currently budgeted, and the fund is being reimbursed for a share of the costs already appropriated or incurred. Grants that are received over a period of more than one fiscal year have their appropriation balances and revenues re-budgeted in the current fiscal year.

Non-General Fund Transactions

This Supplemental Budget recognizes approximately \$12 million in non-general fund transactions, other than MBWC, encumbrances and capital carryover reconciliation. Most of this total is reflected in recognizing and re-budgeting \$7.4 million in grants and other agency revenue. This Supplemental 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. The council may also adopt amended appropriation amounts or funding sources for specific requests in the supplemental budget.

**CITY MANAGER'S RECOMMENDATION**

Approve the attached resolution adopting the Supplemental Budget.

**SUGGESTED MOTION**

Move to adopt Resolution 5098, adopting a Supplemental Budget; making appropriations for the City of Eugene for the Fiscal Year beginning July 1, 2013, and ending June 30, 2014.

**ATTACHMENTS**

- A. Transaction Summary
- B. Resolution

**FOR MORE INFORMATION**

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# Transaction Summary

## 010 General Fund

	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	35,367,721	3,477,471	a,c,d	38,845,192
<b>CHANGE TO WORKING CAPITAL</b>				
REVENUE				
Taxes	97,351,000	0		97,351,000
Licenses/Permits	6,367,700	0		6,367,700
Intergovernmental	4,007,140	1,179,514	b	5,186,654
Rental	114,068	0		114,068
Charges for Services	11,225,228	1,035,805	b	12,261,033
Fines/Forfeitures	2,143,775	0		2,143,775
Miscellaneous	474,850	42,155	b	517,005
Interfund Transfers	9,767,993	0		9,767,993
Total Revenue	131,451,754	2,257,474		133,709,228
<b>TOTAL RESOURCES</b>	<b>166,819,475</b>	<b>5,734,945</b>		<b>172,554,420</b>
<b>II. REQUIREMENTS</b>				
Department Operating				
Central Services	21,600,609	664,740	a,f	22,265,349
Fire & Emergency Medical Svcs	25,453,538	1,089,495	a,b,g	26,543,033
Library, Rec & Cultural Svcs	25,081,425	142,881	a,b,d	25,224,306
Planning and Development	6,039,638	825,978	a	6,865,616
Police	45,490,101	1,911,990	a,b,g	47,402,091
Public Works	6,238,088	18,096	a	6,256,184
Total Department Operating	129,903,399	4,653,180		134,556,579
Non-Departmental				
Debt Service	224,000	0		224,000
Interfund Transfers	4,395,350	1,900,000	a	6,295,350
Contingency	47,000	0		47,000
Intergovernmental Expenditures	900,000	0		900,000
Reserves	8,040,036	821,455	a,c,e,g	8,861,491
Reserve for Encumbrances	1,639,690	(1,639,690)	a,d,f	0
UEFB	21,670,000	0		21,670,000
Total Non-Departmental	36,916,076	1,081,765		37,997,841
<b>TOTAL REQUIREMENTS</b>	<b>166,819,475</b>	<b>5,734,945</b>		<b>172,554,420</b>

## 010 General Fund

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

a) **Carryover Reconciliation:**

**Carryover Resources:**

Beginning Working Capital Adjustment *	\$2,961,202
Reserve for Encumbrances	\$1,556,669
<b>Total Funds Available for Appropriation</b>	<b>\$4,517,871</b>

**Carryover Distributions:**

Reserve for Encumbrances Distribution to Departments:

Central Services Department	\$518,684
Fire and Emergency Medical Services Department	\$88,446
Library, Recreation, and Cultural Services Department	\$10,579
Planning and Development Department	\$425,188
Police Department	\$43,017
Public Works Department	\$18,096
<b>Total Encumbrance Distribution to Departments</b>	<b>\$1,104,010</b>

Reappropriations from Prior Fiscal Year:

Central Services	\$119,056
Fire and Emergency Medical Services	\$103,500
Library, Recreation, and Cultural Services	\$0
Planning and Development	\$400,790
Police	\$190,789
Public Works	\$0
<b>Total Reappropriations from Prior Fiscal Year</b>	<b>\$814,135</b>

Other One-Time Funding Requests:

Interfund Transfer to the Facilities Services Fund for the City Hall Project	\$1,500,000
Interfund Transfer to the General Capital Projects Fund for Capital Preservation Projects	\$400,000
Intrafund Transfer to the Equipment Replacement Fund for Turnout and Hydrant Funding	\$100,000
Court Appointed Attorney Contract	\$15,000
Increase in Reserve for Revenue Shortfall	\$584,726
<b>Total Other One-Time Funding Requests</b>	<b>\$2,599,726</b>

**Total Carryover Resources Appropriated** **\$4,517,871**

\* **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital in the Main Subfund of the General Fund by \$2,961,202, which is the difference from FY13 audited actuals versus estimated revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

## 010 General Fund

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

b) **Revenue Adjustments:** These transactions rebudget grant revenues from prior fiscal year, recognize new FY14 revenues, and increase operating appropriations in the following Departments:

<u>Fire and Emergency Medical Services Department</u>	
Assistance to Firefighter Grant	\$528,065
<u>Library, Recreation, and Cultural Services Department</u>	
Lane Transit bike safety education grant	\$4,675
Gray Family Foundation grant for middle school outdoor education	\$10,000
Jane Higdon Foundation bicycle safety education and training grant	\$11,606
BEST afterschool programs grant	\$35,000
<u>Police Department</u>	
Various public safety grants	\$590,168
Dispatching charges; reimbursable overtime	\$1,035,805
Dedicated Youth/Police Outreach	\$43,036
<b>Total Revenue Adjustments</b>	<b>\$2,258,355</b>

### Cultural Services Subfund (031):

c) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$163,808, and increase the Cultural Services Reserve by the same amount to adjust the budgeted Beginning Working Capital to the audited amount.

d) **Encumbrance Estimate Reconciliation:** Increase the Library, Recreation and Cultural Services (LRCS) Department operating appropriations by \$71,021 to reconcile the amount estimated for payment of obligations incurred but not paid in FY13 to the actual amount paid, and decrease the Reserve for Encumbrances by the same amount.

### Equipment Replacement Subfund (041):

e) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$352,461, and increase the Equipment Replacement Subfund Reserve by the same amount to adjust the budgeted Beginning Working Capital to the audited amount.

f) **Encumbrance Estimate Reconciliation:** Increase the Central Services Department operating appropriations by \$12,000 to reconcile the amount estimated for payment of obligations incurred but not paid in FY13 to the actual amount paid, and decrease the Reserve for Encumbrances by the same amount.

g) **Reappropriations:** Decrease the Equipment Replacement Subfund reserve by \$279,540, and increase Fire & EMS Department operating appropriations for equipment replacement not completed in the prior fiscal year by \$269,484 and increase Police Department operating appropriations for equipment replacement not completed in the prior fiscal year by \$10,056.

## 010 General Fund

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

	<b>FY13 Budget</b>	<b>FY14 Adopted</b>	<b>FY14 SB1 Action</b>	<b>FY14 Revised</b>
General Fund Reserve for Revenue Shortfall	\$10,597,727	\$4,895,575	\$584,726	\$5,480,301
General Fund Reserve for Property Tax Appeals	\$1,000,000	\$1,000,000	\$0	\$1,000,000
Reserve for Prior Year Encumbrances	\$2,481,889	\$1,639,690	(\$1,639,690)	\$0
Cultural Services Subfund Reserve	\$1,962,297	\$1,575,459	\$163,808	\$1,739,267
Cultural Services Reserve - Dedicated Donations for Arts	\$32,504	\$32,667	\$0	\$32,667
Equipment Replacement Reserve	\$744,935	\$536,335	\$72,921	\$609,256
<b>Total</b>	<b>\$16,819,352</b>	<b>\$9,679,726</b>	<b>(\$818,235)</b>	<b>\$8,861,491</b>

## 110 Special Assessments Management Fund

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	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	1,217,381	29,166	a	1,246,547
<b>CHANGE TO WORKING CAPITAL</b>				
REVENUE				
Charges for Services	45,420	0		45,420
Miscellaneous	14,250	0		14,250
Interfund Transfers	30,000	0		30,000
Fiscal Transactions	5,100	0		5,100
Total Revenue	94,770	0		94,770
<b>TOTAL RESOURCES</b>	<b>1,312,151</b>	<b>29,166</b>		<b>1,341,317</b>
<b>II. REQUIREMENTS</b>				
Department Operating				
Central Services	89,709	0		89,709
Total Department Operating	89,709	0		89,709
Non-Departmental				
Interfund Transfers	8,000	0		8,000
Misc. Fiscal Transactions	30,000	0		30,000
Reserve	50,000	0		50,000
Balance Available	1,134,442	29,166	a	1,163,608
Total Non-Departmental	1,222,442	29,166		1,251,608
<b>TOTAL REQUIREMENTS</b>	<b>1,312,151</b>	<b>29,166</b>		<b>1,341,317</b>

## 110 Special Assessments Management Fund

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a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$29,166, and increase Balance Available by the same amount. This adjustment brings the FY14 budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.



## 130 Public Safety Communications Fund

	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	2,115,286	277,260	a	2,392,546
<b>CHANGE TO WORKING CAPITAL</b>				
<b>REVENUE</b>				
Intergovernmental	803,550	0		803,550
Charges for Services	2,572,146	0		2,572,146
Miscellaneous	11,708	881	b	12,589
Interfund Transfers	81,050	0		81,050
<b>Total Revenue</b>	<b>3,468,454</b>	<b>881</b>		<b>3,469,335</b>
<b>TOTAL RESOURCES</b>	<b>5,583,740</b>	<b>278,141</b>		<b>5,861,881</b>
<b>II. REQUIREMENTS</b>				
Department Operating				
Police	3,344,544	42,533	b,c	3,387,077
<b>Total Department Operating</b>	<b>3,344,544</b>	<b>42,533</b>		<b>3,387,077</b>
Non-Departmental				
Interfund Transfers	188,000	0		188,000
Intergovernmental Expend.	0	500,000	d	500,000
Reserve	1,188,070	0		1,188,070
Balance Available	863,126	(264,392)	a,b,c,d	598,734
<b>Total Non-Departmental</b>	<b>2,239,196</b>	<b>235,608</b>		<b>2,474,804</b>
<b>TOTAL REQUIREMENTS</b>	<b>5,583,740</b>	<b>278,141</b>		<b>5,861,881</b>

## 130 Public Safety Communications Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$277,260, and increase Balance Available by the same amount. This adjustment brings the FY14 budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **New Revenues:** Recognize special event revenues in the amount of \$881 and increase appropriations for youth/police outreach public information program by the same amount. Increase appropriations for Communications Center and Regional Radio System equipment by \$56,016 and decrease balance available by \$55,135

c) **Encumbrance Estimate Reconciliation:** Reduce the Police Department operating appropriations by \$13,483 to reconcile the amount estimated for payment of obligations incurred but not paid in FY13 to the actual amount paid, and increase Balance Available by the same amount.

d) **Intergovernmental Payment:** One time intergovernmental payment to close out the Regional Radio Master Site Fund and transfer the balance to the Lane County Sheriff's Office, and reduce balance available by the same amount.

## 131 Road Fund

	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	3,150,525	334,870	a	3,485,395
<b>CHANGE TO WORKING CAPITAL</b>				
<b>REVENUE</b>				
Licenses/Permits	1,660,000	0		1,660,000
Intergovernmental	9,073,424	0		9,073,424
Rental	57,801	0		57,801
Charges for Services	56,545	0		56,545
Miscellaneous	95,000	0		95,000
<b>Total Revenue</b>	<u>10,942,770</u>	<u>0</u>		<u>10,942,770</u>
<b>TOTAL RESOURCES</b>	<b><u>14,093,295</u></b>	<b><u>334,870</u></b>		<b><u>14,428,165</u></b>
<b>II. REQUIREMENTS</b>				
Department Operating				
Public Works	11,562,590	(399,320)	b,c,d	11,163,270
<b>Total Department Operating</b>	<u>11,562,590</u>	<u>(399,320)</u>		<u>11,163,270</u>
Non-Departmental				
Interfund Transfers	779,000	0		779,000
Balance Available	1,751,705	734,190	a,c,d	2,485,895
<b>Total Non-Departmental</b>	<u>2,530,705</u>	<u>734,190</u>		<u>3,264,895</u>
<b>TOTAL REQUIREMENTS</b>	<b><u>14,093,295</u></b>	<b><u>334,870</u></b>		<b><u>14,428,165</u></b>

## 131 Road Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$334,870, and increase Balance Available by the same amount. This adjustment brings the FY14 budgeted Beginning Working Capital in compliance with the audited FY13 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 \$819,686 to reconcile the amount estimated for payment of obligations incurred but not paid in FY13 to the actual amount paid, and increase Balance Available by the same amount.

c) **Pothole Program and ROW Project Reappropriation:** Reappropriate \$26,777 in FY13 pothole program funding and \$393,589 in Right of Way Vacation Sales funding to finish work on unimproved streets and pothole repairs, and decrease Balance Available by the same amount.

## 135 Telecom Registration/Licensing Fund

	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	5,521,099	2,209,080	a	7,730,179
<b>CHANGE TO WORKING CAPITAL</b>				
REVENUE				
Licenses/Permits	2,900,000	0		2,900,000
Total Revenue	2,900,000	0		2,900,000
<b>TOTAL RESOURCES</b>	<b>8,421,099</b>	<b>2,209,080</b>		<b>10,630,179</b>
<b>II. REQUIREMENTS</b>				
Department Operating				
Central Services	3,226,037	1,349,336	b,d	4,575,373
Total Department Operating	3,226,037	1,349,336		4,575,373
Capital Projects				
Capital Carryover	184,577	(2,593)	c	181,984
Total Capital Projects	184,577	(2,593)		181,984
Non-Departmental				
Interfund Transfers	490,000	0		490,000
Reserve	276,907	64,000	b	340,907
Balance Available	4,243,578	798,337	a,b,c,d	5,041,915
Total Non-Departmental	5,010,485	862,337		5,872,822
<b>TOTAL REQUIREMENTS</b>	<b>8,421,099</b>	<b>2,209,080</b>		<b>10,630,179</b>

## 135 Telecom Registration/Licensing Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$2,209,080, and increase Balance Available by the same amount. This adjustment brings the FY14 budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Telecommunication Project Reappropriation:** Reappropriate \$1,515,243 in unspent FY13 funds towards Telecommunications projects, increase the Central Services Department operating appropriations by \$1,515,243, increase Equipment Replacement Reserve by \$64,000, and decrease Balance Available by \$1,579,243.
- c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$2,593, and increase Balance Available by the same amount. This action reconciles the FY14 Capital Carryover Estimate to the actual ending FY13 capital projects balance.
- d) **Encumbrance Estimate Reconciliation:** Reduce the Central Services Department operating appropriations by \$165,907 to reconcile the amount estimated for payment of obligations incurred but not paid in FY13 to the actual amount paid, and increase Balance Available by the same amount.

## 150 Construction and Rental Housing Fund

	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	2,115,350	113,394	a	2,228,744
<b>CHANGE TO WORKING CAPITAL</b>				
<b>REVENUE</b>				
Licenses/Permits	3,260,000	0		3,260,000
Charges for Services	3,390,500	0		3,390,500
Fines/Forfeitures	35,000	0		35,000
Miscellaneous	380,600	0		380,600
<b>Total Revenue</b>	<u>7,066,100</u>	<u>0</u>		<u>7,066,100</u>
<b>TOTAL RESOURCES</b>	<b><u>9,181,450</u></b>	<b><u>113,394</u></b>		<b><u>9,294,844</u></b>
<b>II. REQUIREMENTS</b>				
Department Operating				
Fire/Emergency Medical Svcs	280,280	0		280,280
Planning and Development	5,455,828	0		5,455,828
Public Works	414,743	0		414,743
<b>Total Department Operating</b>	<u>6,150,851</u>	<u>0</u>		<u>6,150,851</u>
Non-Departmental				
Interfund Transfers	677,000	0		677,000
Intergovernmental Expend.	565,000	0		565,000
Balance Available	1,788,599	113,394	a	1,901,993
<b>Total Non-Departmental</b>	<u>3,030,599</u>	<u>113,394</u>		<u>3,143,993</u>
<b>TOTAL REQUIREMENTS</b>	<b><u>9,181,450</u></b>	<b><u>113,394</u></b>		<b><u>9,294,844</u></b>

## 150 Construction and Rental Housing Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$113,394, and increase Balance Available by the same amount. This adjustment brings the FY14 budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

## 155 Solid Waste/Recycling Fund

	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	431,630	26,841	a	458,471
<b>CHANGE TO WORKING CAPITAL</b>				
<b>REVENUE</b>				
Licenses/Permits	839,000	0		839,000
Charges for Services	0	0		0
Miscellaneous	1,703	0		1,703
<b>Total Revenue</b>	<b>840,703</b>	<b>0</b>		<b>840,703</b>
<b>TOTAL RESOURCES</b>	<b>1,272,333</b>	<b>26,841</b>		<b>1,299,174</b>
<b>II. REQUIREMENTS</b>				
Department Operating				
Central Services	54,962	0		54,962
Planning and Development	759,303	0		759,303
<b>Total Department Operating</b>	<b>814,265</b>	<b>0</b>		<b>814,265</b>
Non-Departmental				
Interfund Transfers	77,000	0		77,000
Balance Available	381,068	26,841	a	407,909
<b>Total Non-Departmental</b>	<b>458,068</b>	<b>26,841</b>		<b>484,909</b>
<b>TOTAL REQUIREMENTS</b>	<b>1,272,333</b>	<b>26,841</b>		<b>1,299,174</b>

## 155 Solid Waste/Recycling Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$26,841, and increase Balance Available by the same amount. This adjustment brings the FY14 budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

## 170 Community Development Fund

	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	3,864,043	(1,516,823)	a	2,347,220
<b>CHANGE TO WORKING CAPITAL</b>				
<b>REVENUE</b>				
Intergovernmental	3,941,300	1,343,359	a,b	5,284,659
Charges for Services	83,950	0		83,950
Miscellaneous	698,300	0		698,300
Fiscal Transactions	2,541,000	0		2,541,000
<b>Total Revenue</b>	<b>7,264,550</b>	<b>1,343,359</b>		<b>8,607,909</b>
<b>TOTAL RESOURCES</b>	<b>11,128,593</b>	<b>(173,464)</b>		<b>10,955,129</b>
<b>II. REQUIREMENTS</b>				
Department Operating				
Central Services	6,000	0		6,000
Planning and Development	3,296,938	382,561	a,b,c	3,679,499
<b>Total Department Operating</b>	<b>3,302,938</b>	<b>382,561</b>		<b>3,685,499</b>
Capital Projects				
Capital Projects	677,250	117,318	b	794,568
Capital Carryover	460,000	(189,110)	d	270,890
<b>Total Capital Projects</b>	<b>1,137,250</b>	<b>(71,792)</b>		<b>1,065,458</b>
Non-Departmental				
Debt Service	248,000	0		248,000
Interfund Transfers	124,000	0		124,000
Misc. Fiscal Transactions	5,536,337	(515,844)	a	5,020,493
Reserve	780,068	29,198	a	809,266
Balance Available	0	2,413	a,c,d	2,413
<b>Total Non-Departmental</b>	<b>6,688,405</b>	<b>(484,233)</b>		<b>6,204,172</b>
<b>TOTAL REQUIREMENTS</b>	<b>11,128,593</b>	<b>(173,464)</b>		<b>10,955,129</b>

## 170 Community Development Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$1,516,823, increase grant revenues by \$493,290, decrease Planning and Development operating appropriations by \$8,000, increase reserves by \$29,198, decrease Historic Preservation and Commercial Revitalization Trust loan appropriations by \$515,844, and decrease Balance Available by \$528,887. This adjustment brings the FY14 budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **New Revenues:** Recognize Brownfield Assessment Coalition Grant revenue in the amount of \$644,473, CDBG grant funding for curb ramps and accessible pedestrian signals in the amount of \$117,318, Lane Livability Grant funding of \$88,278 and increase Planning and Development Department operating appropriations by \$850,069.

c) **Encumbrance Estimate Reconciliation:** Reduce the Planning and Development Department operating appropriations by \$342,190 to reconcile the amount estimated for payment of obligations incurred but not paid in FY13 to the actual amount paid, and increase Balance Available by the same amount.

d) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$189,110, and increase Balance Available by the same amount. This action reconciles the FY14 Capital Carryover Estimate to the actual ending FY13 capital projects balance.

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

	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	3,756,304	7,200	a	3,763,504
<b>CHANGE TO WORKING CAPITAL</b>				
<b>REVENUE</b>				
Intergovernmental	0	173,830	b	173,830
Miscellaneous	361,597	118,669	b	480,266
<b>Total Revenue</b>	<u>418,517</u>	<u>292,499</u>		<u>711,016</u>
<b>TOTAL RESOURCES</b>	<b><u>4,174,821</u></b>	<b><u>299,699</u></b>		<b><u>4,474,520</u></b>
<b>REQUIREMENTS</b>				
Department Operating				
Library, Rec & Cultural Svcs	348,500	0		348,500
<b>Total Department Operating</b>	<u>348,500</u>	<u>0</u>		<u>348,500</u>
Capital Projects				
Capital Projects	50,765	292,499	b	343,264
Capital Carryover	1,125,134	(2,413)	c	1,122,721
<b>Total Capital Projects</b>	<u>1,175,899</u>	<u>290,086</u>		<u>1,465,985</u>
Non-Departmental				
Reserve	2,320,567	134,244	a	2,454,811
Balance Available	329,855	(124,631)	a,c	205,224
<b>Total Non-Departmental</b>	<u>2,650,422</u>	<u>9,613</u>		<u>2,660,035</u>
<b>TOTAL REQUIREMENTS</b>	<b><u>4,174,821</u></b>	<b><u>299,699</u></b>		<b><u>4,474,520</u></b>

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

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$7,200, increase Reserves by \$134,244, and decrease Balance Available by \$124,631. These adjustments bring the FY14 budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **New Revenues:** Recognize Oregon Parks and Recreation Department (OPRD) grant revenue for Washington Jefferson Park Rehabilitation in the amount of \$173,830; Bascom Donation for Hayes Memorial Tree Garden in the amount of \$118,669 and increase capital appropriations by the same amount.
- c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$2,413, and increase Balance Available by the same amount. This action reconciles the FY14 Capital Carryover Estimate to the actual ending FY13 capital projects balance.

## 211 General Obligation Debt Service Fund

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	FY11 Adopted	FY11 SB1 Action		FY11 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	15,104	385,671	a	400,775
<b>CHANGE TO WORKING CAPITAL</b>				
REVENUE				
Taxes	13,344,359	0		13,344,359
Miscellaneous	10,000	0		10,000
Total Revenue	13,354,359	0		13,354,359
<b>TOTAL RESOURCES</b>	<b>13,369,463</b>	<b>385,671</b>		<b>13,755,134</b>
<b>II. REQUIREMENTS</b>				
Non-Departmental				
Debt Service	13,369,463	385,671	a	13,755,134
Total Non-Departmental	13,369,463	385,671		13,755,134
<b>TOTAL REQUIREMENTS</b>	<b>13,369,463</b>	<b>385,671</b>		<b>13,755,134</b>

## 211 General Obligation Debt Service Fund

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a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$385,671, and increase the Debt Service budget by the same amount. This adjustment brings the FY14 budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.



## 250 Special Assessment Bond Debt Service Fund

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	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	402,324	76,274	a	478,598
<b>CHANGE TO WORKING CAPITAL</b>				
REVENUE				
Miscellaneous	80,048	0		80,048
Fiscal Transactions	388,900	0		388,900
Total Revenue	468,948	0		468,948
<b>TOTAL RESOURCES</b>	<b>871,272</b>	<b>76,274</b>		<b>947,546</b>
<b>II. REQUIREMENTS</b>				
Non-Departmental				
Debt Service	485,000	0		485,000
Interfund Transfers	10,000	0		10,000
Reserve	376,272	76,274	a	452,546
Total Non-Departmental	871,272	76,274		947,546
<b>TOTAL REQUIREMENTS</b>	<b>871,272</b>	<b>76,274</b>		<b>947,546</b>

## 250 Special Assessment Bond Debt Service Fund

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a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$76,274, and increase the Reserve by the same amount. This adjustment brings the FY14 budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

## 310 General Capital Projects Fund

	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	16,821,643	(11,477,039)	a	5,344,604
<b>CHANGE TO WORKING CAPITAL</b>				
REVENUE				
Rental	20,000	0		20,000
Miscellaneous	19,000	0		19,000
Interfund Transfers	2,779,300	400,000	c	3,179,300
Fiscal Transactions	0	10,580,954	a	10,580,954
Total Revenue	2,818,300	10,980,954		13,799,254
<b>TOTAL RESOURCES</b>	<b>19,639,943</b>	<b>(496,085)</b>		<b>19,143,858</b>
<b>II. REQUIREMENTS</b>				
Department Operating				
Library, Rec & Cultural Svcs	20,000	0		20,000
Total Department Operating	20,000	0		20,000
Capital Projects				
Capital Projects	2,827,160	352,388	a,c	3,179,548
Capital Carryover	16,037,391	(814,453)	b	15,222,938
Total Capital Projects	18,864,551	(462,065)		18,402,486
Non-Departmental				
Debt Service	50,000	0		50,000
Reserve	27,560	0		27,560
Balance Available	677,832	(34,020)	a,b	643,812
Total Non-Departmental	755,392	(34,020)		721,372
<b>TOTAL REQUIREMENTS</b>	<b>19,639,943</b>	<b>(496,085)</b>		<b>19,143,858</b>

## 310 General Capital Projects Fund

- a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$11,477,039, increase General Obligation Bond Proceeds by \$10,580,954 to re-budget revenue for bonds authorized but not sold in the prior fiscal year, decrease capital appropriations by \$47,612, and decrease Balance Available by \$34,020. These adjustments bring the FY14 budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$814,453, and increase Balance Available by the same amount. This adjustment reconciles the FY14 Capital Carryover Estimate to the actual ending FY13 capital projects balance.
- c) **Interfund Transfer:** Recognize \$400,000 in General Fund interfund transfer revenue, and increase capital appropriations for capital preservation projects by the same amount.

## 330 System Development Capital Projects Fund

	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	10,547,432	1,737,624	a	12,285,056
<b>CHANGE TO WORKING CAPITAL</b>				
REVENUE				
Rental	100,000	0		100,000
Charges for Services	1,833,101	0		1,833,101
Miscellaneous	57,299	0		57,299
Total Revenue	1,990,400	0		1,990,400
<b>TOTAL RESOURCES</b>	<b>12,537,832</b>	<b>1,737,624</b>		<b>14,275,456</b>
<b>II. REQUIREMENTS</b>				
Department Operating				
Planning and Development	87,957	0		87,957
Public Works	289,212	0		289,212
Total Department Operating	377,169	0		377,169
Capital Projects				
Capital Projects	2,095,000	0		2,095,000
Capital Carryover	4,073,225	(282,797)	b	3,790,428
Total Capital Projects	6,168,225	(282,797)		5,885,428
Non-Departmental				
Interfund Transfers	42,000	0		42,000
Balance Available	5,950,438	2,020,421	a,b	7,970,859
	5,992,438	2,020,421		8,012,859
<b>TOTAL REQUIREMENTS</b>	<b>12,537,832</b>	<b>1,737,624</b>		<b>14,275,456</b>

## 330 System Development Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$1,737,624, and increase Balance Available by the same amount. This adjustment brings the FY14 budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$282,797, and increase Balance Available by the same amount. The adjustment reconciles the FY14 Capital Carryover Estimate to the actual ending FY13 capital projects balance.

## 340 Transportation Capital Projects Fund

	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	12,320,830	(6,297,201)	a	6,023,629
<b>CHANGE TO WORKING CAPITAL</b>				
REVENUE				
Taxes	2,940,000	0		2,940,000
Intergovernmental	0	1,037,852	b	1,037,852
Rental	40,000	0		40,000
Charges for Services	10,000	0		10,000
Interfund Transfers	30,000	0		30,000
Fiscal Transactions	5,689,458	4,174,890	a	9,864,348
Total Revenue	8,709,458	5,212,742		13,922,200
<b>TOTAL RESOURCES</b>	<b>21,030,288</b>	<b>(1,084,459)</b>		<b>19,945,829</b>
<b>II. REQUIREMENTS</b>				
Capital Projects				
Capital Projects	8,649,458	40,682	c	8,690,140
Capital Carryover	12,187,697	(1,107,842)	d	11,079,855
Total Capital Projects	20,837,155	(1,067,160)		19,769,995
Non-Departmental				
Debt Service	30,000	0		30,000
Balance Available	163,133	(17,299)	a,b,c,d	145,834
Total Non-Departmental	193,133	(17,299)		175,834
<b>TOTAL REQUIREMENTS</b>	<b>21,030,288</b>	<b>(1,084,459)</b>		<b>19,945,829</b>

## 340 Transportation Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$6,297,201, increase Draws on General Obligation Line of Credit for bonds authorized but not sold in the prior fiscal year by \$4,174,890, and decrease Balance Available by \$2,122,311. These adjustments bring the FY14 budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Rebudget Prior Year Revenues: Recognize** intergovernmental revenues in the amount of \$1,037,852 for externally funded projects not completed in prior fiscal years, including North Bank Path Rehabilitation and Lighting, Fern Ridge Path between Chambers and Arthur Streets, and various Pavement Preservation Projects, and increase Balance Available by the same amount.

c) **Capital Appropriation Adjustments:** Increase capital appropriations by \$40,682 for the Street Tree Program and decrease Balance Available by the same amount.

d) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$1,107,842, and increase Balance Available by the same amount. The adjustment reconciles the FY14 Capital Carryover Estimate to the actual ending FY13 capital projects balance.

## 350 Special Assessment Capital Projects Fund

	<b>FY14 Adopted</b>	<b>FY14 SB1 Action</b>		<b>FY14 Revised</b>
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	1,403,824	(50,141)	a	1,353,683
<b>CHANGE TO WORKING CAPITAL</b>				
<b>REVENUE</b>				
Miscellaneous	21,600	0		21,600
Fiscal Transactions	17,400	0		17,400
<b>Total Revenue</b>	39,000	0		39,000
<b>TOTAL RESOURCES</b>	<b>1,442,824</b>	<b>(50,141)</b>		<b>1,392,683</b>
<b>II. REQUIREMENTS</b>				
<b>Capital Projects</b>				
Capital Projects	0	0		0
Capital Carryover	67,064	0		67,064
<b>Total Capital Projects</b>	67,064	0		67,064
<b>Non-Departmental</b>				
Debt Service	0	0		0
Interfund Transfers	20,000	0		20,000
Balance Available	1,355,760	(50,141)	a	1,305,619
<b>Total Non-Departmental</b>	1,375,760	(50,141)		1,325,619
<b>TOTAL REQUIREMENTS</b>	<b>1,442,824</b>	<b>(50,141)</b>		<b>1,392,683</b>

## 350 Special Assessment Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$50,141 and decrease Balance Available by \$50,141. These adjustments bring the FY14 Budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

## 510 Municipal Airport Fund

	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	23,280,543	(5,034,928)	a	18,245,615
<b>CHANGE TO WORKING CAPITAL</b>				
<b>REVENUE</b>				
Intergovernmental	6,251,805	3,371,164	c	9,622,969
Rental	3,527,591	0		3,527,591
Charges for Services	4,849,305	70,000	c	4,919,305
Fines/Forfeitures	8,200	0		8,200
Miscellaneous	39,994			39,994
Fiscal Transactions	75,252	0		75,252
<b>Total Revenue</b>	<b>14,752,147</b>	<b>3,441,164</b>		<b>18,193,311</b>
<b>TOTAL RESOURCES</b>	<b>38,032,690</b>	<b>(1,593,764)</b>		<b>36,438,926</b>
<b>II. REQUIREMENTS</b>				
Department Operating				
Central Services	0	0		0
Fire/Emergency Medical Svcs	814,564	0		814,564
Police	462,096	70,000		532,096
Public Works	6,011,303	(50,177)	c,d	5,961,126
<b>Total Department Operating</b>	<b>7,287,963</b>	<b>19,823</b>		<b>7,307,786</b>
Capital Projects				
Capital Projects	9,185,000	0		9,185,000
Capital Carryover	12,882,623	(3,286,913)	b	9,595,710
<b>Total Capital Projects</b>	<b>22,067,623</b>	<b>(3,286,913)</b>		<b>18,780,710</b>
Non-Departmental				
Interfund Transfers	512,000	0		512,000
Reserve	4,290,422	(1,651,382)	a	2,639,040
Balance Available	3,874,682	3,324,708	a,b,c,d	7,199,390
<b>Total Non-Departmental</b>	<b>8,677,104</b>	<b>1,673,326</b>		<b>10,350,430</b>
<b>TOTAL REQUIREMENTS</b>	<b>38,032,690</b>	<b>(1,593,764)</b>		<b>36,438,926</b>

## 510 Municipal Airport Fund

- a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$5,034,928, decrease reserves by \$1,651,382, and decrease Balance Available by the \$3,383,546. This adjustment brings the FY14 Budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$3,286,913, and increase Balance Available by the same amount. This adjustment reconciles the FY14 Capital Carryover Estimate to the actual ending FY13 capital projects balance.
- c) **Rebudget Prior Year Revenues:** Recognize intergovernmental revenues supporting previously budgeted Airport capital projects in the amount of 3,371,164 and increase Balance Available by the same amount. Increase charges for services and Police expenditures for \$70,000 to cover staffing agreement.
- d) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriations by \$50,177 to reconcile the amount estimated for payment of obligations incurred but not paid in FY13 to the actual amount paid, and increase Balance Available by the same amount.

## 520 Parking Services Fund

	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	78,563	103,322	a	181,885
<b>CHANGE TO WORKING CAPITAL</b>				
REVENUE				
Rental	566,000	0		566,000
Charges for Services	4,344,534	0		4,344,534
Fines/Forfeitures	970,200	0		970,200
Total Revenue	5,885,734	0		5,885,734
<b>TOTAL RESOURCES</b>	<b>5,964,297</b>	<b>103,322</b>		<b>6,067,619</b>
<b>II. REQUIREMENTS</b>				
Department Operating				
Central Services	332,518	0		332,518
Planning and Development	3,340,801	0		3,340,801
Public Works	57,306	0		57,306
Total Department Operating	3,730,625	0		3,730,625
Capital Projects				
Capital Projects	50,000	0		50,000
Capital Carryover	78,563	(353)	b	78,210
Total Capital Projects	128,563	(353)		128,210
Non-Departmental				
Interfund Transfers	1,984,575	0		1,984,575
Balance Available	120,534	103,675	a,b	224,209
Total Non-Departmental	2,105,109	103,675		2,208,784
<b>TOTAL REQUIREMENTS</b>	<b>5,964,297</b>	<b>103,322</b>		<b>6,067,619</b>

## 520 Parking Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$103,322, and increase Balance Available by the same amount. This adjustment brings the FY14 Budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$353, and increase Balance Available by the same amount. This adjustment reconciles the FY14 Capital Carryover Estimate to the actual ending FY13 capital projects balance.

## 530 Wastewater Utility Fund

	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	4,988,572	(862,140)	a	4,126,432
<b>CHANGE TO WORKING CAPITAL</b>				
REVENUE				
Charges for Services	47,334,620	1,039,863	b	48,374,483
Fines/Forfeitures	2,900	0		2,900
Miscellaneous	29,000	0		29,000
Total Revenue	47,366,520	1,039,863		48,406,383
<b>TOTAL RESOURCES</b>	<b>52,355,092</b>	<b>177,723</b>		<b>52,532,815</b>
<b>II. REQUIREMENTS</b>				
Department Operating				
Public Works	20,918,924	740,370	b,c	21,659,294
Total Department Operating	20,918,924	740,370		21,659,294
Capital Projects				
Capital Projects	2,105,000			2,105,000
Capital Carryover	2,550,036	(428,147)	d	2,121,889
Total Capital Projects	4,655,036	(428,147)		4,226,889
Non-Departmental				
Interfund Transfers	1,408,000	0		1,408,000
Intergovernmental Expend.	24,122,800	0		24,122,800
Balance Available	1,250,332	(134,500)	a,b,c,d	1,115,832
Total Non-Departmental	26,781,132	(134,500)		26,646,632
<b>TOTAL REQUIREMENTS</b>	<b>52,355,092</b>	<b>177,723</b>		<b>52,532,815</b>

## 530 Wastewater Utility Fund

- a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$862,140, and decrease Balance Available by the same amount. This adjustment brings the FY14 Budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Wastewater Project Reappropriation:** Recognize Charges for Services revenues in the amount of \$1,039,863, and increase Public Works Department operating appropriations by the same amount for Wastewater equipment replacement and rehabilitation projects.
- c) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriations by \$179,412 to reconcile the amount estimated for payment of obligations incurred but not paid in FY13 to the actual amount paid, and increase Balance Available by the same amount.
- c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$428,147, and increase Balance Available by the same amount. This adjustment reconciles the FY14 Capital Carryover Estimate to the actual ending FY13 capital projects balance.



## 539 Stormwater Utility Fund

	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	7,839,217	(751,120)	a	7,088,097
<b>CHANGE TO WORKING CAPITAL</b>				
<b>REVENUE</b>				
Licenses/Permits	108,500	0		108,500
Intergovernmental	0	601,998	b,c	601,998
Charges for Services	14,891,540	0		14,891,540
Miscellaneous	29,500	0		29,500
Interfund Transfers	0	0		0
<b>Total Revenue</b>	<b>15,029,540</b>	<b>601,998</b>		<b>15,631,538</b>
<b>TOTAL RESOURCES</b>	<b>22,868,757</b>	<b>(149,122)</b>		<b>22,719,635</b>
<b>II. REQUIREMENTS</b>				
Department Operating				
Public Works	13,859,384	27,689	c	13,887,073
<b>Total Department Operating</b>	<b>13,859,384</b>	<b>27,689</b>		<b>13,887,073</b>
Capital Projects				
Capital Projects	2,515,000	39,174	c	2,554,174
Capital Carryover	4,584,746	(652,090)	d	3,932,656
<b>Total Capital Projects</b>	<b>7,099,746</b>	<b>(612,916)</b>		<b>6,486,830</b>
Non-Departmental				
Interfund Transfers	934,000	0		934,000
Intergovernmental Expend.	15,000	0		15,000
Balance Available	960,627	436,105	a,b,d	1,396,732
<b>Total Non-Departmental</b>	<b>1,909,627</b>	<b>436,105</b>		<b>2,345,732</b>
<b>TOTAL REQUIREMENTS</b>	<b>22,868,757</b>	<b>(149,122)</b>		<b>22,719,635</b>

## 539 Stormwater Utility Fund

- a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$751,120, and decrease Balance Available by the same amount. This adjustment brings the FY14 budgeted Beginning Working Capital in compliance with the audited FY132 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Rebudget Prior Year Revenues:** Recognize Intergovernmental revenues supporting previously budgeted capital projects in the amount of \$535,135, and increase Balance Available by the same amount.
- c) **New Revenues:** Recognize intergovernmental revenues associated with various Stormwater projects in the amount of \$66,863, increase the Public Works Department operating appropriations by \$27,689, and increase capital appropriations by \$39,174.
- d) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$652,090, and increase Balance Available by the same amount. This adjustment reconciles the FY14 Capital Carryover Estimate to the actual ending FY13 capital projects balance.

## 592 Ambulance Transport Fund

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	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	1,328,891	377,292	a	1,706,183
<b>CHANGE TO WORKING CAPITAL</b>				
<b>REVENUE</b>				
Charges for Services	6,460,311	0		6,460,311
Miscellaneous	88,474	0		88,474
<b>Total Revenue</b>	<u>6,548,785</u>	<u>0</u>		<u>6,548,785</u>
<b>TOTAL RESOURCES</b>	<b><u>7,877,676</u></b>	<b><u>377,292</u></b>		<b><u>8,254,968</u></b>
<b>II. REQUIREMENTS</b>				
Department Operating				
Fire/Emergency Medical Svcs	6,737,674	0		6,737,674
<b>Total Department Operating</b>	<u>6,737,674</u>	<u>0</u>		<u>6,737,674</u>
Non-Departmental				
Interfund Transfers	898,418	0		898,418
Balance Available	241,584	377,292	a	618,876
<b>Total Non-Departmental</b>	<u>1,140,002</u>	<u>377,292</u>		<u>1,517,294</u>
<b>TOTAL REQUIREMENTS</b>	<b><u>7,877,676</u></b>	<b><u>377,292</u></b>		<b><u>8,254,968</u></b>

## 592 Ambulance Transport Fund

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a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$377,292, and increase Balance Available by the same amount. This adjustment brings the FY14 Budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

## 600 Fleet Services Fund

	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	13,835,314	2,239,762	a	16,075,076
<b>CHANGE TO WORKING CAPITAL</b>				
REVENUE				
Rental	25,000	0		25,000
Charges for Services	9,168,912	0		9,168,912
Miscellaneous	287,000	0		287,000
Interfund Transfers	1,515,000	0		1,515,000
Total Revenue	10,995,912	0		10,995,912
<b>TOTAL RESOURCES</b>	<b>24,831,226</b>	<b>2,239,762</b>		<b>27,070,988</b>
<b>II. REQUIREMENTS</b>				
Department Operating				
Public Works	13,678,870	1,035,528	b,c	14,714,398
Total Department Operating	13,678,870	1,035,528		14,714,398
Non-Departmental				
Interfund Transfers	364,000	0		364,000
Reserves	10,544,775	1,300,006	a,b,c	11,844,781
Balance Available	243,581	(95,772)	a,b	147,809
Total Non-Departmental	11,152,356	1,204,234		12,356,590
<b>TOTAL REQUIREMENTS</b>	<b>24,831,226</b>	<b>2,239,762</b>		<b>27,070,988</b>

## 600 Fleet Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$2,239,762, increase the Fleet Services Reserve by \$2,343,521, and decrease Balance Available by \$103,759. These adjustments bring the FY14 Budgeted Beginning Working Capital in compliance with the audited FY13 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 \$129,690, increase the Fleet Services Reserve by \$121,703, and increase balance available by \$7,987 to reconcile the amount estimated for payment of obligations incurred but not paid in FY13 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 \$1,165,218, and decrease the Fleet Services Reserve by the same amount.

## 610 Information Systems and Services Fund

	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	5,235,430	508,160	a	5,743,590
<b>CHANGE TO WORKING CAPITAL</b>				
<b>REVENUE</b>				
Charges for Services	6,428,918	500,000	b	6,928,918
Miscellaneous	27,200	0		27,200
Interfund Transfers	0	0		0
<b>Total Revenue</b>	<b>6,456,118</b>	<b>500,000</b>		<b>6,956,118</b>
<b>TOTAL RESOURCES</b>	<b>11,691,548</b>	<b>1,008,160</b>		<b>12,699,708</b>
<b>II. REQUIREMENTS</b>				
Department Operating				
Central Services	8,443,085	531,143	b,c	8,974,228
<b>Total Department Operating</b>	<b>8,443,085</b>	<b>531,143</b>		<b>8,974,228</b>
Non-Departmental				
Interfund Transfers	247,000	0		247,000
Reserve	2,634,343	109,856	a	2,744,199
Balance Available	367,120	367,161	a,b,c	734,281
<b>Total Non-Departmental</b>	<b>3,248,463</b>	<b>477,017</b>		<b>3,725,480</b>
<b>TOTAL REQUIREMENTS</b>	<b>11,691,548</b>	<b>1,008,160</b>		<b>12,699,708</b>

## 610 Information Systems and Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$508,160, increase the Reserve for Software Replacement by \$109,856, and increase Balance Available by \$398,304. These adjustments bring the FY14 Budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **New Revenues:** Recognize charge for service revenues from City of Springfield for the launch of the new Records Management System (RMS) and corresponding expenditures. Decrease Balance Available by \$86,293.

c) **Encumbrance Estimate Reconciliation:** Decrease the Central Services Department operating appropriations by \$324,747, and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY13 to the actual amount paid.

b) **Reappropriations:** Increase the Central Services Department operating appropriations by \$269,597 in order to re-budget unspent FY13 funds for the City-wide Strategic Communications Plan (\$147,213) and a limited duration Web Analyst position (\$122,384), and decrease Balance Available by \$269,597.

## 615 Facilities Services Fund

	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	12,324,386	166,904	a	12,491,290
<b>CHANGE TO WORKING CAPITAL</b>				
<b>REVENUE</b>				
Rental	653,600	0		653,600
Charges for Services	8,321,841	0		8,321,841
Miscellaneous	8,000	0		8,000
Interfund Transfers	0	1,500,000	c	1,500,000
<b>Total Revenue</b>	<b>8,983,441</b>	<b>1,500,000</b>		<b>10,483,441</b>
<b>TOTAL RESOURCES</b>	<b>21,307,827</b>	<b>1,666,904</b>		<b>22,974,731</b>
<b>II. REQUIREMENTS</b>				
Department Operating				
Central Services	8,606,547	0		8,606,547
Planning and Development	271,456	0		271,456
<b>Total Department Operating</b>	<b>8,878,003</b>	<b>0</b>		<b>8,878,003</b>
Capital Projects				
Capital Projects	150,000	0		150,000
Capital Carryover	512,173	(112,242)	b	399,931
<b>Total Capital Projects</b>	<b>662,173</b>	<b>(112,242)</b>		<b>549,931</b>
Non-Departmental				
Debt Service	204,255	0		204,255
Interfund Transfers	377,000	0		377,000
Reserves	8,522,923	1,810,684	a,c	10,333,607
Balance Available	2,663,473	(31,538)	a,b	2,631,935
<b>Total Non-Departmental</b>	<b>11,767,651</b>	<b>1,779,146</b>		<b>13,546,797</b>
<b>TOTAL REQUIREMENTS</b>	<b>21,307,827</b>	<b>1,666,904</b>		<b>22,974,731</b>

## 615 Facilities Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$166,904, increase the Facility Reserve by \$310,684, and decrease Balance Available by \$31,538. These adjustments bring the FY14 Budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$112,242, and increase Balance Available by the same amount. This adjustment reconciles the FY14 Capital Carryover Estimate to the actual ending FY13 capital projects balance.

c) **Interfund Transfer:** Recognize \$1,500,000 in General Fund interfund transfer revenue for the City Hall project, and increase the Facility Replacement Reserve by the same amount.

## 620 Risk and Benefits Fund

	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	7,672,903	931,575	a	8,604,478
<b>CHANGE TO WORKING CAPITAL</b>				
REVENUE				
Intergovernmental	190,654	1,551	a	192,205
Charges for Services	35,809,878	0		35,809,878
Miscellaneous	378,500	0		378,500
Total Revenue	36,379,032	1,551		36,380,583
<b>TOTAL RESOURCES</b>	<b>44,051,935</b>	<b>933,126</b>		<b>44,985,061</b>
<b>II. REQUIREMENTS</b>				
Department Operating				
Central Services	31,613,668	(49,782)	b	31,563,886
Total Department Operating	31,613,668	(49,782)		31,563,886
Non-Departmental				
Debt Service	5,509,600	0		5,509,600
Interfund Transfers	180,000	0		180,000
Reserve	6,602,598	34,579	a	6,637,177
Balance Available	146,069	948,329	a,b	1,094,398
Total Non-Departmental	12,438,267	982,908		13,421,175
<b>TOTAL REQUIREMENTS</b>	<b>44,051,935</b>	<b>933,126</b>		<b>44,985,061</b>

## 620 Risk and Benefits Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$931,575, increase the Medical Rate Stabilization Reserve by \$28,276, increase the Debt Service Reserve by \$6,303, and increase Balance Available by \$896,996. These adjustments bring the FY14 Budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Decrease the Central Services Department operating appropriations by \$51,333 to reconcile the amount estimated for payment of obligations incurred but not paid in FY13 to the actual amount paid, and increase Balance Available by the same amount.

c) **Rebudget Prior Year Revenues:** Recognize Intergovernmental revenues in the amount of \$1,551 and increase the Central Services Department operating appropriations by the same amount.

## 630 Professional Services Fund

	FY14 Adopted	FY14 SB1 Action		FY14 Revised
<b>I. RESOURCES</b>				
<b>BEGINNING WORKING CAPITAL</b>	4,533,409	110,553	a	4,643,962
<b>CHANGE TO WORKING CAPITAL</b>				
<b>REVENUE</b>				
Licenses/Permits	500	0		500
Charges for Services	5,264,947	0		5,264,947
Total Revenue	5,266,447	0		5,266,447
<b>TOTAL RESOURCES</b>	<b>9,799,856</b>	<b>110,553</b>		<b>9,910,409</b>
<b>II. REQUIREMENTS</b>				
Department Operating				
Public Works	5,445,508	(5)	b	5,445,503
Total Department Operating	5,445,508	(5)		5,445,503
Non-Departmental				
Interfund Transfers	488,000	0		488,000
Reserve	2,580,085	0		2,580,085
Balance Available	1,286,263	110,558	a,b	1,396,821
Total Non-Departmental	4,354,348	110,558		4,464,906
<b>TOTAL REQUIREMENTS</b>	<b>9,799,856</b>	<b>110,553</b>		<b>9,910,409</b>

## 630 Professional Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$110,553, and increase Balance Available by the same amount. This adjustment brings the FY14 budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

d) **Encumbrance Estimate Reconciliation:** Reduce the Public Works Department operating appropriations by \$5 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.

**A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET;  
MAKING APPROPRIATIONS FOR THE CITY OF EUGENE  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2013,  
AND ENDING JUNE 30, 2014.**

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, 2013, and ending June 30, 2014, as set forth in attached Exhibit "A" is hereby adopted.

Section 2.

The supplemental amounts for the fiscal year beginning July 1, 2013, and ending June 30, 2014, 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 published in the Adopted Budget publication.

The foregoing resolution adopted this 9th day of December, 2013.

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City Recorder



EXHIBIT "A"

Amounts  
in dollars

GENERAL FUND

<b>Departmental Operating</b>	
Central Services	664,740
Fire and Emergency Medical Services	1,089,495
Library, Recreation and Cultural Services	142,881
Planning and Development	825,978
Police Department	1,911,990
Public Works	18,096
<b>Total Departmental Operating</b>	<u>4,653,180</u>
<b>Non-Departmental</b>	
Interfund Transfer	1,900,000
* Reserves	(818,235)
<b>Total Non-Departmental</b>	<u>1,081,765</u>
<b>TOTAL GENERAL FUND</b>	<u>5,734,945</u>

SPECIAL ASSESSMENT MANAGEMENT FUND

<b>Non-Departmental</b>	
* Balance Available	29,166
<b>Total Non-Departmental</b>	<u>29,166</u>
<b>TOTAL SPECIAL ASSESSMENT MANAGEMENT FUND</b>	<u>29,166</u>

ROAD FUND

<b>Departmental Operating</b>	
Public Works Department	(399,320)
<b>Total Departmental Operating</b>	<u>(399,320)</u>
<b>Non-Departmental</b>	
* Balance Available	734,190
<b>Total Non-Departmental</b>	<u>734,190</u>
<b>TOTAL ROAD FUND</b>	<u>334,870</u>

**PUBLIC SAFETY COMMUNICATIONS FUND**

Departmental Operating	
Police Department	42,533
Total Departmental Operating	<u>42,533</u>
Non-Departmental	
* Balance Available	(264,392)
Intergovernmental Expenditures	500,000
Total Non-Departmental	<u>235,608</u>
TOTAL PUBLIC SAFETY COMMUNICATIONS FUND	<u>278,141</u>

**TELECOM REGISTRATION/LICENSING FUND**

Departmental Operating	
Central Services Department	1,349,336
Total Departmental Operating	<u>1,349,336</u>
Capital Projects	
Capital Projects	(2,593)
Total Capital Projects	<u>(2,593)</u>
Non-Departmental	
* Reserves	64,000
* Balance Available	798,337
Total Non-Departmental	<u>862,337</u>
TOTAL TELECOM REGISTRATION/LICENSING FUND	<u>2,209,080</u>

**CONSTRUCTION AND RENTAL HOUSING FUND**

Non-Departmental	
* Balance Available	113,394
Total Non-Departmental	<u>113,394</u>
TOTAL CONSTRUCTION AND RENTAL HOUSING FUND	<u>113,394</u>

**SOLID WASTE/RECYCLING FUND**

Non-Departmental	
* Balance Available	26,841
<b>Total Non-Departmental</b>	<u>26,841</u>
<b>TOTAL SOLID WASTE/RECYCLING FUND</b>	<u>26,841</u>

**COMMUNITY DEVELOPMENT FUND**

Departmental Operating	
Planning and Development	382,561
<b>Total Departmental Operating</b>	<u>382,561</u>
Capital Projects	
Capital Projects	(71,792)
<b>Total Capital Projects</b>	<u>(71,792)</u>
Non-Departmental	
* Reserves	29,198
* Balance Available	2,413
Miscellaneous Fiscal Transactions	(515,844)
<b>Total Non-Departmental</b>	<u>(484,233)</u>
<b>TOTAL COMMUNITY DEVELOPMENT FUND</b>	<u>(173,464)</u>

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

Capital Projects	
Capital Projects	290,086
<b>Total Capital Projects</b>	<u>290,086</u>
Non-Departmental	
* Reserves	134,244
* Balance Available	(124,631)
<b>Total Non-Departmental</b>	<u>9,613</u>
<b>TOTAL LIBRARY, PARKS &amp; REC. SPECIAL REVENUE FUND</b>	<u>299,699</u>

**GENERAL OBLIGATION DEBT SERVICE FUND**

Non-Departmental	
* Reserves	385,671
Total Non-Departmental	<u>385,671</u>
<b>TOTAL GENERAL OBLIGATION DEBT SERVICE FUND</b>	<b><u>385,671</u></b>

**SPECIAL ASSESSMENT BOND DEBT SERVICE FUND**

Non-Departmental	
* Reserves	76,274
Total Non-Departmental	<u>76,274</u>
<b>TOTAL SPECIAL ASSESSMENT BOND DEBT SVC. FUND</b>	<b><u>76,274</u></b>

**GENERAL CAPITAL PROJECTS FUND**

Capital Projects	
Capital Projects	(462,065)
Total Capital Projects	<u>(462,065)</u>
Non-Departmental	
* Balance Available	(34,020)
Total Non-Departmental	<u>(34,020)</u>
<b>TOTAL GENERAL CAPITAL PROJECTS FUND</b>	<b><u>(496,085)</u></b>

**SYSTEMS DEVELOPMENT CAPITAL PROJECTS FUND**

Capital Projects	
Capital Projects	(282,797)
Total Capital Projects	<u>(282,797)</u>
Non-Departmental	
* Balance Available	2,020,421
Total Non-Departmental	<u>2,020,421</u>
<b>TOTAL SYSTEMS DEVELOPMENT CAP. PROJECTS FUND</b>	<b><u>1,737,624</u></b>

**TRANSPORTATION CAPITAL PROJECTS FUND**

<b>Capital Projects</b>	
Capital Projects	(1,107,842)
<b>Total Capital Projects</b>	<u>(1,107,842)</u>
<b>Non-Departmental</b>	
* Balance Available	23,383
<b>Total Non-Departmental</b>	<u>23,383</u>
<b>TOTAL TRANSPORTATION CAPITAL FUND</b>	<u>(1,084,459)</u>

**SPECIAL ASSESSMENTS CAPITAL PROJECTS FUND**

<b>Non-Departmental</b>	
* Balance Available	(50,141)
<b>Total Non-Departmental</b>	<u>(50,141)</u>
<b>TOTAL SPECIAL ASSESSMENTS CAP. PROJECTS FUND</b>	<u>(50,141)</u>

**MUNICIPAL AIRPORT FUND**

<b>Departmental Operating</b>	
Police Department	70,000
Public Works	(50,177)
<b>Total Departmental Operating</b>	<u>19,823</u>
<b>Capital Projects</b>	
Capital Projects	(3,286,913)
<b>Total Capital Projects</b>	<u>(3,286,913)</u>
<b>Non-Departmental</b>	
* Reserves	(1,651,382)
* Balance Available	3,324,708
<b>Total Non-Departmental</b>	<u>1,673,326</u>
<b>TOTAL MUNICIPAL AIRPORT FUND</b>	<u>(1,593,764)</u>

PARKING SERVICES FUND

Capital Projects	
Capital Projects	(353)
<b>Total Capital Projects</b>	<u>(353)</u>
Non-Departmental	
* Balance Available	103,675
<b>Total Non-Departmental</b>	<u>103,675</u>
<b>TOTAL PARKING SERVICES FUND</b>	<u><b>103,322</b></u>

WASTEWATER UTILITY FUND

Departmental Operating	
Public Works	(18,554)
<b>Total Departmental Operating</b>	<u>(18,554)</u>
Capital Projects	
Capital Projects	(428,147)
<b>Total Capital Projects</b>	<u>(428,147)</u>
Non-Departmental	
* Balance Available	(134,500)
<b>Total Non-Departmental</b>	<u>(134,500)</u>
<b>TOTAL WASTEWATER UTILITY FUND</b>	<u><b>(581,201)</b></u>

STORMWATER UTILITY FUND

Departmental Operating	
Public Works	27,689
<b>Total Departmental Operating</b>	<u>27,689</u>
Capital Projects	
Capital Projects	(612,916)
<b>Total Capital Projects</b>	<u>(612,916)</u>
Non-Departmental	
* Balance Available	436,105
<b>Total Non-Departmental</b>	<u>436,105</u>
<b>TOTAL STORMWATER UTILITY FUND</b>	<u><b>(149,122)</b></u>

AMBULANCE TRANSPORT FUND

Non-Departmental	
* Balance Available	377,292
Total Non-Departmental	<u>377,292</u>
TOTAL EMERGENCY MEDICAL SERVICES FUND	<u>377,292</u>

FLEET SERVICES FUND

Departmental Operating	
Public Works	1,035,528
Total Departmental Operating	<u>1,035,528</u>
Non-Departmental	
* Reserves	1,300,006
* Balance Available	(95,772)
Total Non-Departmental	<u>1,204,234</u>
TOTAL FLEET SERVICES FUND	<u>2,239,762</u>

INFORMATION SYSTEMS AND SERVICES FUND

Departmental Operating	
Central Services	531,143
Total Departmental Operating	<u>531,143</u>
Non-Departmental	
* Reserves	109,856
* Balance Available	367,161
Total Non-Departmental	<u>477,017</u>
TOTAL INFORMATION SYSTEMS AND SERVICES FUND	<u>1,008,160</u>

FACILITIES SERVICES FUND

Capital Projects	
Capital Projects	(112,242)
Total Capital Projects	<u>(112,242)</u>
Non-Departmental	
* Reserves	1,810,684
* Balance Available	(31,538)
Total Non-Departmental	<u>1,779,146</u>
TOTAL FACILITIES SERVICES FUND	<u>1,666,904</u>

RISK AND BENEFITS FUND

Departmental Operating	
Central Services	(49,782)
Total Departmental Operating	<u>(49,782)</u>
Non-Departmental	
* Reserves	34,579
* Balance Available	948,329
Total Non-Departmental	<u>982,908</u>
 TOTAL RISK AND BENEFITS FUND	 <u>933,126</u>

PROFESSIONAL SERVICES FUND

Departmental Operating	
Public Works	(5)
Total Departmental Operating	<u>(5)</u>
Non-Departmental	
* Balance Available	110,558
Total Non-Departmental	<u>110,558</u>
 TOTAL PROFESSIONAL SERVICES FUND	 <u>110,553</u>

TOTAL REQUIREMENTS - ALL FUNDS 13,536,588

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