

EUGENE CITY COUNCIL AGENDA ITEM SUMMARY



Public Hearing and Action: A Resolution Adopting the Budget, Making Appropriations, Determining, Levying and Categorizing the Annual Ad Valorem Property Tax Levy for the City of Eugene for the Fiscal Year Beginning July 1, 2021 and Ending June 30, 2022; a Resolution Electing to Receive State Revenue Sharing Funds Pursuant to Section 221.770 of Oregon Revised Statutes; and a Resolution Certifying that the City of Eugene Provides the Municipal Services Required by Oregon Revised Statutes Section 221.760 in Order to Receive State Shared Revenues

Meeting Date: June 28, 2021
Department: Central Services
www.eugene-or.gov

Agenda Item Number: X
Staff Contact: Vicki Silvers
Contact Telephone Number: 541-682-5082

ISSUE STATEMENT

This meeting is to conduct a public hearing and take action to adopt the Fiscal Year 2021-2022 (FY22) budget for the City of Eugene. Oregon Local Budget Law requires the City to conduct a public hearing to receive testimony on the FY22 City of Eugene budget as recommended by the Budget Committee and on the proposed uses of the State Revenue Sharing funds. Resolutions electing to receive State Revenue Sharing funds and certifying that the City of Eugene provides municipal services required for receipt of state-shared revenues are also required in order to continue receiving those funds under ORS 221.760 and 221.770. Finally, ORS 294.456 requires the City Council to pass a resolution adopting the budget, making appropriations, and determining, levying and categorizing the ad valorem property taxes for the next fiscal year.

BACKGROUND

The City Council has consistently met the provision of the Oregon Local Budget Law which requires that a jurisdiction adopts an annual budget by June 30 of each year. If a jurisdiction elects to receive State Revenue Sharing funds, it also must hold a public hearing on the proposed uses of the funds and adopt resolutions or ordinances electing to receive the funds and certifying that the City provides qualifying municipal services.

Financial and Resource Considerations

Financial and resource considerations are detailed in the FY22 Proposed Budget document, available at www.eugene-or.gov/budget, and in the Budget Committee meeting materials, which are available at www.eugene-or.gov/budgetcommittee.

FY22 Proposed Budget and Budget Committee Changes

The City Manager presented the FY22 Proposed Budget to the Budget Committee for consideration on April 28, 2021. The Budget Committee review of the FY22 Proposed Budget

consisted of four meetings held on April 28, May 12, May 19 and May 26. A public comment period was held at the May 12 and May 19 meetings and a public hearing was held at the May 26 meeting. The Budget Committee recommendation consists of the City Manager's FY22 Proposed Budget with amendments. A summary of the Budget Committee changes to the FY22 Proposed Budget is provided in Attachment A.

The Budget Committee's final recommendation, approved on May 26, 2021, is as follows:

Move that the Budget Committee recommend to the Eugene City Council the FY22 Budget for the City of Eugene that consists of the City Manager's Proposed FY22 Budget, including the property tax levies and/or rates contained therein, amended to reflect appropriations for prior year encumbrances and prior year capital projects with the following amendments:

- Move to recommend that the City Council allocate an additional \$75,000 in one-time funding to the Human Services Commission (HSC) in the FY22 Proposed Budget to continue funding for increases in the City of Eugene portion of subcontractor contracts.
- Move to recommend that the City Manager prioritize \$50,000 to the FY22 Urban Forestry tree planting program from the American Rescue Plan Act funding and identify funding for this amount to be added to the base budget for this program beyond FY22.
- Move to recommend to the City Council that they direct the City Manager make the highest priority for funding the restoration of the cuts to the Eugene Fire Station #2 from the American Rescue Plan Act funding.
- Move to recommend to the City Council remove the \$310,000 budget allocation for the Community Response Unit from the FY22 Proposed Budget.
- Move to recommend to the City Council to add \$125,000 of one-time funding in the FY22 Proposed Budget for support to CAHOOTS for maintaining the additional five hours per day of service. And to instruct the City Manager to bring back a plan for stabilization and potential expansion of the CAHOOTS program as part of Community Safety Initiative discussions in the fall.
- Move to recommend that the City Council direct the City Manager to reconvene the Budget Committee for a minimum of two meetings for discussions and a recommendation to City Council regarding the FY22 Supplemental Budget specifically related to allocations of the Community Safety Initiative fund and American Rescue Plan Act funds.

Attachment A reconciles the FY22 Proposed Budget to the FY22 Budget Committee recommended budget. All approved motions and the committee votes are shown in Attachment B. The Budget Committee recommendation includes appropriations for prior fiscal year encumbrances and estimated unexpended capital project funds. Encumbrance carryover is for operating budget items contracted for, but not expended, in FY21. Capital project carryover is for capital appropriations that are estimated to remain unexpended at the end of FY21. Attachment A

provides information on encumbrance and capital project carryover by fund.

State Revenue Sharing

The FY22 estimated revenues from State Revenue Sharing are \$2,258,000. The proposed use of these revenues is to support General Fund services. Attachment C includes the resolution requesting state revenue sharing funds, and Attachment D certifies that the City provides the services required in order to receive state revenue sharing funds.

Timing

Under Oregon Local Budget Law, the FY22 City of Eugene budget must be adopted by June 30, 2021, and a copy of the adopting resolution must be filed with the Lane County Assessor by July 15, 2021. Additionally, the City must elect to receive State Revenue Sharing funds and file a copy of the corresponding resolution with the State of Oregon Department of Administrative Services by July 31, 2021.

Other Background Information

The FY22 Proposed Budget document, Budget Committee meeting materials and Budget Committee FY22 budget motions are available on the City's website at www.eugene-or.gov/budget.

COUNCIL OPTIONS

After the public hearing on the FY22 budget as recommended by the Budget Committee has been held, the City Council may make changes to the FY22 budget. City Council may reduce budgeted appropriations in any fund by any amount, as long as resources and requirements remain in balance. No additional process steps are required when appropriations are reduced by the City Council.

Budgeted appropriations may also be increased by the City Council. If the total appropriation increase in any of the reporting funds is less than \$5,000 or 10% of the fund's appropriations as recommended by the Budget Committee, whichever is greater, then no additional process steps are required. However, if the appropriations in any fund are increased by more than those limits, the City Council must publish a revised budget notice and hold another public hearing before the adjusted budget can be adopted. Due to the timing requirements associated with the budget notice publication, the last option would effectively not be possible, assuming adoption of the FY22 budget by June 30, 2021.

If the City Council decides to amend the FY22 budget resolutions, the motion must contain specific appropriation line(s) being altered in the resolution, and each motion must be self-balancing, meaning that a resource and a requirement must exactly offset each other.

CITY MANAGER'S RECOMMENDATION

The City Manager recommends passage of the two State Revenue Sharing resolutions and the resolution adopting the Budget Committee's recommended budget for the City of Eugene.

SUGGESTED MOTIONS

- Move to approve a Resolution electing to receive State Revenue Sharing funds pursuant to Section 221.770 of Oregon Revised Statutes.
- Move to approve a Resolution certifying that the City of Eugene provides the municipal services required by Oregon Revised Statutes Section 221.760.
- Move to approve a Resolution adopting the budget, making appropriations, and determining, levying and categorizing the annual ad valorem property tax levy for the City of Eugene for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

ATTACHMENTS

- A. Summary of Changes to the FY22 Proposed Budget
 - Exhibit A: FY22 Proposed Budget Changes
- B. Budget Committee Motions to Amend the FY22 Proposed Budget
- C. Resolution Electing to Receive State Revenue Sharing
- D. Resolution Certifying Municipal Services Provided
- E. Resolution Adopting the FY22 City of Eugene Budget
 - Exhibit A: Fund Schedules
 - Exhibit B: Fund Names

FOR MORE INFORMATION

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Summary of Changes to the City of Eugene FY22 Proposed Budget

Fund / Department	FY22 Proposed Budget	Misc. Actions	←----- Budget Committee Actions ----->			FY22 Adopted Budget
			Encumbrances Reserve/Carryover	Capital Carryover	Budget Comm. Recommend.	
A. General Fund						
Central Services	28,083,427				28,083,427	28,083,427
Fire and Emergency Medical Services	33,678,695	(310,000)	a		33,368,695	33,368,695
Library, Recreation and Cultural Services	36,595,758				36,595,758	36,595,758
Planning and Development	8,857,176	75,000	b		8,932,176	8,932,176
Police	58,615,765	125,000	c		58,740,765	58,740,765
Public Works	7,146,287				7,146,287	7,146,287
Interfund Transfers	7,925,000				7,925,000	7,925,000
Special Payments	500,000				500,000	500,000
Contingency	12,000				12,000	12,000
Reserve	8,427,854	130,000	a,b,c,d	4,235,995	12,793,849	12,793,849
Unappropriated Ending Fund Balance	28,460,000	(20,000)	d		28,440,000	28,440,000
Total	\$ 218,301,962	-		\$ 4,235,995	- \$ 222,537,957	\$ 222,537,957

- a) Reduce the Fire and Emergency Medical Services budget one-time by \$310,000 to remove the Community Response Unit. Funds will return to the Reserve for Revenue Shortfall (RRSF).
- b) Allocate \$75,000 in one-time funding to the Human Services Commission (HSC) to continue funding for increases in the City of Eugene portion of subcontractor contracts. Funds to come from the RRSF.
- c) Allocate \$125,000 in one-time funds for support to CAHOOTS for maintaining the additional five hours per day of service. Funds to come from the RRSF.
- d) Decrease the General Fund Unappropriated Ending Fund Balance (UEFB) by \$20,000 and increase the RRSF by the same amount to comply with the City policy to maintain two months of expenditures in the UEFB. This change was not explicitly approved by the Budget Committee; however, it only affects the UEFB and the RRSF, neither of which is appropriated for spending.

Summary of Changes to the City of Eugene FY22 Proposed Budget

Fund / Department	FY22 Proposed Budget	Misc. Actions	<----- Budget Committee Actions ----->			FY22 Adopted Budget
			Encumbrances Reserve/Carryover	Capital Carryover	Budget Comm. Recommend.	
B. <u>Special Assessment Management Fund</u>						
Central Services	110,617				110,617	110,617
Interfund Transfers	11,000				11,000	11,000
Special Payments	30,000				30,000	30,000
Reserve	50,000				50,000	50,000
Balance Available	379,816				379,816	379,816
Total	\$ 581,433	-	-	-	\$ 581,433	\$ 581,433
C. <u>Library Local Option Levy Fund</u>						
Library, Recreation and Cultural Services	2,922,045		31,149		2,953,194	2,953,194
Reserve	2,706,858				2,706,858	2,706,858
Total	\$ 5,628,903	-	\$ 31,149	-	\$ 5,660,052	\$ 5,660,052
D. <u>Parks and Recreation Local Option Levy Fund</u>						
Central Services			38,265		38,265	38,265
Library, Recreation and Cultural Services	80,250				80,250	80,250
Police	404,709				404,709	404,709
Public Works	3,201,442		322,185		3,523,627	3,523,627
Balance Available	932,928				932,928	932,928
Total	\$ 4,619,329	-	\$ 360,450	-	\$ 4,979,779	\$ 4,979,779
E. <u>Road Fund</u>						
Public Works	14,964,322		321,813		15,286,135	15,286,135
Interfund Transfers	1,714,000				1,714,000	1,714,000
Balance Available	3,095,977	-			3,095,977	3,095,977
Total	\$ 19,774,299	-	\$ 321,813	-	\$ 20,096,112	\$ 20,096,112
F. <u>Public Safety Communications Fund</u>						
Police	2,947,027		2,055		2,949,082	2,949,082
Interfund Transfers	328,000				328,000	328,000
Budget Reserves*	152,000				152,000	152,000
Balance Available	1,740,866				1,740,866	1,740,866
Total	\$ 5,167,893	-	\$ 2,055	-	\$ 5,169,948	\$ 5,169,948

Summary of Changes to the City of Eugene FY22 Proposed Budget

Fund / Department	FY22 Proposed Budget	<----- Budget Committee Actions ----->			FY22 Adopted Budget
		Misc. Actions	Encumbrances Reserve/Carryover	Capital Carryover	
G. <u>Telecommunications Registration/Licensing Fund</u>					
Central Services	2,888,339		296,267		3,184,606
Debt Service	25,000				25,000
Interfund Transfers	40,000				40,000
Special Payments	120,000				120,000
Reserve	812,269				812,269
Balance Available	2,436,745				2,436,745
Total	\$ 6,322,353	-	\$ 296,267	-	\$ 6,618,620
H. <u>Community Safety Fund</u>					
Central Services	4,831,343		673,877		5,505,220
Library, Recreation and Cultural Services	260,000				260,000
Police	4,682,368		12,372		4,694,740
Interfund Transfers	400,000				400,000
Special Payments	4,700,000				4,700,000
Balance Available	9,589,966				9,589,966
Total	\$ 24,463,677	-	\$ 686,249	-	\$ 25,149,926
I. <u>Housing Programs and Construction Fund</u>					
Fire and Emergency Medical Services	394,686				394,686
Planning and Development	11,208,561		474,979		11,683,540
Public Works	608,108				608,108
Interfund Transfers	1,282,000				1,282,000
Special Payments	1,470,000				1,470,000
Balance Available	5,576,003				5,576,003
Total	\$ 20,539,358	-	\$ 474,979	-	\$ 21,014,337
J. <u>Solid Waste and Recycling Fund</u>					
Planning and Development	1,324,736		140,096		1,464,832
Interfund Transfers	201,000				201,000
Balance Available	465,277				465,277
Total	\$ 1,991,013	-	\$ 140,096	-	\$ 2,131,109
K. <u>Community Development Fund</u>					
Planning and Development	4,225,854		237,840		4,463,694
Capital Projects	-			1,005	1,005
Debt Service	361,767				361,767
Interfund Transfers	146,000				146,000
Special Payments	6,494,669				6,494,669
Reserve	1,485,816				1,485,816
Balance Available	169,130				169,130
Total	\$ 12,883,236	-	\$ 237,840	\$ 1,005	\$ 13,122,081

Summary of Changes to the City of Eugene FY22 Proposed Budget

Fund / Department	FY22 Proposed Budget	Misc. Actions	<----- Budget Committee Actions ----->			FY22 Adopted Budget
			Encumbrances Reserve/Carryover	Capital Carryover	Budget Comm. Recommend.	
L. <u>Library, Parks and Recreation Fund</u>						
Library, Recreation and Cultural Services	385,500				385,500	385,500
Capital Projects	60,010			642,692	702,702	702,702
Special Payments	107,523				107,523	107,523
Reserve	4,209,042				4,209,042	4,209,042
Balance Available	1,155,384				1,155,384	1,155,384
Total	\$ 5,917,459	-	-	\$ 642,692	\$ 6,560,151	\$ 6,560,151
M. <u>General Obligation Debt Service Fund</u>						
Debt Service	14,284,677				14,284,677	14,284,677
Total	\$ 14,284,677	-	-	-	\$ 14,284,677	\$ 14,284,677
N. <u>Miscellaneous Debt Service Fund</u>						
Debt Service	1,324,340				1,324,340	1,324,340
Balance Available	244,748				244,748	244,748
Total	\$ 1,569,088	-	-	-	\$ 1,569,088	\$ 1,569,088
O. <u>Special Assessment Bond Debt Fund</u>						
Debt Service	134,000				134,000	134,000
Interfund Transfers	10,000				10,000	10,000
Reserve	60,866				60,866	60,866
Total	\$ 204,866	-	-	-	\$ 204,866	\$ 204,866
P. <u>General Capital Projects Fund</u>						
Library, Recreation and Cultural Services	20,000				20,000	20,000
Capital Projects	14,981,584			28,722,585	43,704,169	43,704,169
Reserve	1,776,560				1,776,560	1,776,560
Balance Available	8,294,946				8,294,946	8,294,946
Total	\$ 25,073,090	-	-	\$ 28,722,585	\$ 53,795,675	\$ 53,795,675
Q. <u>Systems Development Capital Projects Fund</u>						
Planning and Development	190,483		447		190,930	190,930
Public Works	493,055		8,569		501,624	501,624
Capital Projects	8,140,000			24,001,061	32,141,061	32,141,061
Interfund Transfers	81,000				81,000	81,000
Balance Available	11,169,614				11,169,614	11,169,614
Total	\$ 20,074,152	-	\$ 9,016	\$ 24,001,061	\$ 44,084,229	\$ 44,084,229

Summary of Changes to the City of Eugene FY22 Proposed Budget

Fund / Department	FY22 Proposed Budget	<----- Budget Committee Actions ----->			FY22 Adopted Budget
		Misc. Actions	Encumbrances Reserve/Carryover	Capital Carryover	
R. <u>Transportation Capital Projects Fund</u>					
Capital Projects	17,466,000			42,415,576	59,881,576
Balance Available	1,722,021				1,722,021
Total	\$ 19,188,021	-	-	\$ 42,415,576	\$ 61,603,597
S. <u>Special Assessments Capital Projects Fund</u>					
Interfund Transfers	20,000				20,000
Balance Available	27,610				27,610
Total	\$ 47,610	-	-	-	\$ 47,610
T. <u>Municipal Airport Fund</u>					
Fire and Emergency Medical Services	1,379,783				1,379,783
Police	1,186,640				1,186,640
Public Works	10,228,974		793,260		11,022,234
Capital Projects	14,808,000			11,593,553	26,401,553
Interfund Transfers	839,000				839,000
Reserve	8,067,317				8,067,317
Balance Available	12,619,964				12,619,964
Total	\$ 49,129,678	-	\$ 793,260	\$ 11,593,553	\$ 61,516,491
U. <u>Parking Services Fund</u>					
Central Services	422,772				422,772
Planning and Development	5,120,935		272,630		5,393,565
Public Works	96,554		-		96,554
Capital Projects	50,000			460,354	510,354
Debt Service	8,000				8,000
Interfund Transfers	415,000				415,000
Special Payments	110,000				110,000
Balance Available	7,139				7,139
Total	\$ 6,230,400	-	\$ 272,630	\$ 460,354	\$ 6,963,384
V. <u>Wastewater Utility Fund</u>					
Public Works	26,392,975		1,107,974		27,500,949
Capital Projects	2,140,000			5,212,596	7,352,596
Interfund Transfers	2,035,000				2,035,000
Special Payments	30,820,000				30,820,000
Balance Available	372,717				372,717
Total	\$ 61,760,692	-	\$ 1,107,974	\$ 5,212,596	\$ 68,081,262

Summary of Changes to the City of Eugene FY22 Proposed Budget

Fund / Department	FY22 Proposed Budget	Misc. Actions	<----- Budget Committee Actions ----->			FY22 Adopted Budget
			Encumbrances Reserve/Carryover	Capital Carryover	Budget Comm. Recommend.	
W. <u>Stormwater Utility Fund</u>						
Public Works	17,950,422		264,077		18,214,499	18,214,499
Capital Projects	3,365,000			7,027,005	10,392,005	10,392,005
Interfund Transfers	1,444,000				1,444,000	1,444,000
Special Payments	15,000				15,000	15,000
Balance Available	8,419,997				8,419,997	8,419,997
Total	\$ 31,194,419	-	\$ 264,077	\$ 7,027,005	\$ 38,485,501	\$ 38,485,501
X. <u>Ambulance Transport Fund</u>						
Fire and Emergency Medical Services	11,263,037		126,836		11,389,873	11,389,873
Interfund Transfers	1,472,640				1,472,640	1,472,640
Balance Available	325,223				325,223	325,223
Total	\$ 13,060,900	-	\$ 126,836	-	\$ 13,187,736	\$ 13,187,736
Y. <u>Fleet Services Fund</u>						
Public Works	15,101,727		4,721,872		19,823,599	19,823,599
Interfund Transfers	494,000				494,000	494,000
Reserve	13,659,451				13,659,451	13,659,451
Balance Available	1,195,596				1,195,596	1,195,596
Total	\$ 30,450,774	-	\$ 4,721,872	-	\$ 35,172,646	\$ 35,172,646
Z. <u>Information Systems and Services Fund</u>						
Central Services	10,130,262		779,375		10,909,637	10,909,637
Interfund Transfers	446,000				446,000	446,000
Reserve	3,081,672				3,081,672	3,081,672
Balance Available	2,023,508				2,023,508	2,023,508
Total	\$ 15,681,442	-	\$ 779,375	-	\$ 16,460,817	\$ 16,460,817
AA. <u>Facilities Services Fund</u>						
Central Services	10,655,597		212,553		10,868,150	10,868,150
Planning and Development	690,910		21,236		712,146	712,146
Capital Projects	377,000			517,260	894,260	894,260
Interfund Transfers	678,000				678,000	678,000
Reserve	200,000				200,000	200,000
Balance Available	2,478,499				2,478,499	2,478,499
Total	\$ 15,080,006	-	\$ 233,789	\$ 517,260	\$ 15,831,055	\$ 15,831,055

Summary of Changes to the City of Eugene FY22 Proposed Budget

Fund / Department	FY22 Proposed Budget	Misc. Actions	<----- Budget Committee Actions ----->			FY22 Adopted Budget
			Encumbrances Reserve/Carryover	Capital Carryover	Budget Comm. Recommend.	
AB. Risk and Benefits Fund						
Central Services	45,737,577		20,747		45,758,324	45,758,324
Debt Service	8,056,000				8,056,000	8,056,000
Interfund Transfers	396,000				396,000	396,000
Reserve	5,724,886				5,724,886	5,724,886
Balance Available	23,915,915				23,915,915	23,915,915
Total	\$ 83,830,378	-	\$ 20,747	-	\$ 83,851,125	\$ 83,851,125
AC. Professional Services Fund						
Public Works	8,945,801		86,784		9,032,585	9,032,585
Interfund Transfers	1,091,000				1,091,000	1,091,000
Reserve	337,100				337,100	337,100
Balance Available	826,741				826,741	826,741
Total	\$ 11,200,642	-	\$ 86,784	-	\$ 11,287,426	\$ 11,287,426
TOTAL CITY OF EUGENE BUDGET	\$ 724,251,750	\$ -	\$ 15,203,253	\$ 120,593,687	\$ 860,048,690	\$ 860,048,690

FY22 Proposed Budget Changes

The City of Eugene FY22 Proposed Budget was presented to the Budget Committee for consideration on April 28, 2021. Concurrent with the Budget Committee’s review of the Proposed Budget, the FY22 Proposed Budget was published on the City website and made available in hard copy format for public review.

The FY22 General Fund budget includes a combination of budget investments and reduction strategies to balance financial needs. Budget strategies include using a mix of one-time savings and ongoing reductions. Investments redirect existing funding to priority areas, such as investments in Downtown, Homeless Services, and providing structural funding gap coverage to the Ambulance Transport Fund. These changes support opportunities to re-evaluate current service delivery, while limiting the impact to the public.

The following tables include a summary of one-time (1X), two-time (2X) or ongoing (OG) General Fund Budget Investments and Reductions in the [FY22 Proposed Budget](#) as presented to the Budget Committee.

FY22 Proposed General Fund Budget Investments

		FTE	Amount
Ambulance Transport Fund			
Ambulance Transport Fund Structural Gap Coverage	1X	0.00	1,250,000
Community Response Unit	2X	0.00	310,000
Total Ambulance Transport Fund Budget Investments		0.00	1,560,000
Downtown			
Downtown Safety	1X	0.00	590,000
Downtown Ambassadors	1X	0.00	490,000
Downtown Programming	1X	0.00	146,000
Downtown Manager	OG	1.00	133,000
Downtown Weekend Custodial and Storage Pods	1X	0.00	28,500
Downtown Communications	1X	0.00	11,500
Total Downtown Budget Investments		1.00	1,399,000
Homelessness			
Homelessness Services	1X	0.00	450,000
Homelessness Services	OG	1.00	300,000
Total Homelessness Budget Investments		1.00	750,000
City Manager's Office			
City Manager's Office Lease Costs	OG	0.00	71,100
Total City Manager's Office Investments		0.00	71,100
Climate			
Climate Recovery Ordinance Implementation	1X	0.00	65,000
Total Climate Investments		0.00	65,000
Human Services Commission			
Human Services Commission - CDBG Funding Gap	1X	0.00	50,000
Total HSC Budget Investments		0.00	50,000
Bethel Neighborhood Capacity Building			
Bethel Neighborhood Capacity Building	1X	0.00	20,000
Total Bethel Neighborhood Budget Investments		0.00	20,000
Total General Fund Budget Investments		2.00	\$3,915,100

FY22 Proposed General Fund Budget Reduction Strategies

		FTE	Amount
Central Services			
Administration Personnel	OG	0.00	(216,000)
Information Services Vacancy	1X	0.00	(165,000)
Facilities Project Manager Vacancy ¹	1X	0.00	(81,000)
Spay and Neuter Clinic Materials & Services	1X	0.00	(77,000)
Municipal Court Materials & Services	1X	0.00	(76,000)
Information Services Contractual Services	OG	0.00	(50,000)
Finance Contractual Services	OG	0.00	(40,000)
Administration Contractual Services	OG	0.00	(20,000)
City Manager's Office Materials and Services	1X	0.00	(20,000)
Fire and Emergency Medical Services			
Shift Use of Fire Engine to Community Response Unit	2X	0.00	(1,000,000)
Library, Recreation and Cultural Services			
Library: Materials Budget Transfer to Library Levy ¹	1X	0.00	(266,000)
Library: Materials and Services and Publications	OG	0.00	(200,000)
Recreation: Sheldon Pool Vacancies	1X	0.00	(93,106)
Recreation: Administration Personnel	OG	0.00	(59,542)
Recreation: Youth and Family Vacancy	OG	(0.70)	(44,386)
Library: Materials and Services and Publications	1X	0.00	(37,894)
Recreation: Aquatics Transfer Equipment Replacement Funds to Parks and Recreation Bond ¹	1X	0.00	(20,000)
Recreation: Athletics Position Reduction	OG	(0.20)	(15,958)
Administration: Materials and Services	OG	0.00	(14,114)
Planning and Development			
Planning Personnel Reduction	OG	(1.00)	(133,000)
Permit Information Center Personnel Reallocation	1X	0.00	(51,400)
Pause Contract Services	1X	0.00	(35,000)
Temporarily Reduce Business Outreach	1X	0.00	(21,600)
Department Materials and Services	1X	0.00	(10,000)
Police			
Personnel Savings	1X	0.00	(1,424,311)
Materials and Services	1X	0.00	(234,000)
Materials and Services	OG	0.00	(11,689)
Public Works			
Parks and Open Space Vacancies	1X	0.00	(118,000)
Parks and Open Space Vacancy	OG	(0.50)	(61,700)
Parks and Open Space Mowing and Vegetation Contract	OG	0.00	(15,000)
Total General Fund Budget Strategies		(2.40)	(\$4,611,700)

¹ See FY22 Proposed Other Fund Changes table for additional changes

The FY22 General Fund budget as presented to the Budget Committee also included the following additional changes:

FY22 Proposed General Fund Budget Changes

Ongoing Funding Changes	FTE	Amount
Ambulance Transport Services Realignment ¹	(5.40)	(953,760)
Corporate Software Rate Model ¹	(3.75)	(640,000)
Public Works Strategic Communications Coordinator ¹	0.00	(101,000)
Presiding Judge Position	1.00	-
Recreation Programming Expansion (revenue-backed)	0.00	236,000
Total	(8.15)	(\$1,458,760)

¹ See FY22 Proposed Budget Changes - Other Funds for additional changes

The FY22 Proposed Budget, as presented, included the following changes to Non-General Funds:

FY22 Proposed Budget Changes - Other Funds

Library Local Option Levy (Fund 111)	FTE	Amount
Transfer Library Materials Budget to Library Levy ¹	0.00	266,000
Parks and Recreation Local Option Levy (Fund 112)		
Parks Levy Operations and Equipment Storage	0.00	550,000
Recreation Programming Increase (revenue-backed)	0.00	80,250
Road (Fund 131)		
Public Works Strategic Communications Coordinator (revenue-backed) ¹	0.20	25,250
Community Safety (Fund 136)		
Community Safety Initiative Interfund Loan Repayment (revenue-backed)	0.00	4,700,000
Community Safety Initiative Budget Restoration (revenue-backed)	12.59	2,073,879
Parking Services (Fund 520)		
Facilities Downtown Maintenance Custodian Reduction	0.00	(85,000)
Wastewater Utility (Fund 530)		
Public Works Strategic Communications Coordinator (revenue-backed) ¹	0.20	25,250
Stormwater Utility (Fund 539)		
Public Works Strategic Communications Coordinator (revenue-backed) ¹	0.20	25,250
Ambulance Transport (Fund 592)		
Ambulance Transport Services Realignment (partially revenue-backed) ¹	5.40	1,176,760
Replace Advanced Life Support Unit with Basic Life Support Unit	0.00	(290,000)
Information Systems and Services (Fund 610)		
Corporate Software Support	0.00	1,200,000
Corporate Software Rate Model ¹	4.00	1,111,214
Facilities Services (Fund 615)		
Facilities Downtown Maintenance Custodian Reduction	(1.00)	(85,000)
Facilities Project Manager Vacancy ¹	0.00	(81,000)
Risk and Benefits (Fund 620)		
Corporate Software Rate Model ¹	(0.25)	(41,243)
Professional Services Fund (Fund 630)		
Public Works Engineering Climate Recovery Associate (revenue-backed)	1.00	156,000
Public Works Strategic Communications Coordinator (revenue-backed) ¹	0.20	25,250
Total	22.54	\$10,832,860

¹ See FY22 Proposed General Fund Changes table for additional changes.

Budget Committee Motions to Amend the FY22 Proposed Budget

#	Source	Motion	FY22 Budget Changes			1X\$/OG*	Vote	Opposed Votes; Absent Members
			Revenue Change	Expenditure Change	Net Amount			
1	Kashinsky	Allocate an additional \$75,000 in one-time funding to the Human Services Commission (HSC) in the FY22 Proposed Budget to continue funding for increases in the City of Eugene portion of subcontractor contracts.	\$0	\$75,000	\$75,000	1X\$	14-0, passed	<u>Opposed: None</u> <u>Absent: M. Clark</u>
2	Syrett	Recommend that the City Manager prioritize \$50,000 to the FY22 Urban Forestry tree planting program from the American Rescue Plan Act funding and identify funding for this amount to be added to the base budget for this program beyond FY22.	\$0	\$0	\$0		14-0, passed	<u>Opposed: None</u> <u>Absent: M. Clark</u>
3	Zelenka	Recommend to the City Council that they direct the City Manager make the highest priority for funding the restoration of the cuts to the Eugene Fire Station #2 from the American Rescue Plan Act funding.	\$0	\$0	\$0		14-0, passed	<u>Opposed: None</u> <u>Absent: M. Clark</u>
4	Ryan	Remove the \$310,000 budget allocation for the Community Response Unit from the FY22 Proposed Budget.	\$0	(\$310,000)	(\$310,000)	1X\$	12-2, passed	<u>Opposed: M. Keating, J. Jasper</u> <u>Absent: M. Clark</u>
5	Evans	Add \$125,000 of one-time funding in the FY22 Proposed Budget for support to CAHOOTS for maintaining the additional five hours per day of service. And to instruct the City Manager to bring back a plan for stabilization and potential expansion of the CAHOOTS program as part of Community Safety Initiative discussions in the fall.	\$0	\$125,000	\$125,000	1X\$	13-1, passed	<u>Opposed: E. Semple</u> <u>Absent: M. Clark</u>
6	Syrett	Recommend that the City Council direct the City Manager to reconvene the Budget Committee for a minimum of two meetings for discussions and a recommendation to City Council regarding the FY22 Supplemental Budget specifically related to allocations of the Community Safety Initiative fund and American Rescue Plan Act funds.	\$0	\$0	\$0		14-0, passed	<u>Opposed: None</u> <u>Absent: M. Clark</u>
Total Budget Committee Approved FY22 General Fund Ongoing Motions			\$0	\$0	\$0			
Total Budget Committee Approved FY22 General Fund One-Time Motions			\$0	(\$110,000)	(\$110,000)			
*Funds are appropriated one-time (1X\$) or ongoing (OG).								

RESOLUTION NO. **XXXX**

A RESOLUTION ELECTING TO RECEIVE STATE REVENUE SHARING FUNDS PURSUANT TO SECTION 221.770 OF OREGON REVISED STATUTES

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EUGENE, A Municipal Corporation of the State of Oregon, as follows:

Section 1. The City of Eugene, Oregon, for the fiscal year starting July 1, 2021, and ending June 30, 2022, elects to receive distribution of funds from State Revenue Sharing pursuant to Oregon Revised Statutes Section 221.770.

Section 2. The Finance Director of the City of Eugene is hereby requested to file a copy of this Resolution with the Department of Administrative Services of the State of Oregon as prescribed by Oregon Revised Statutes Section 221.770.

The foregoing Resolution adopted the 28th day of June, 2021.

City Recorder

RESOLUTION NO. **XXXX**

**A RESOLUTION CERTIFYING THAT THE CITY OF EUGENE PROVIDES
THE MUNICIPAL SERVICES REQUIRED BY OREGON REVISED STATUTES
SECTION 221.760 IN ORDER TO RECEIVE STATE SHARED REVENUES**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EUGENE, A Municipal Corporation of the State of Oregon, as follows:

Section 1. The City of Eugene, Oregon, recognizes the desirability of assisting the State officer responsible for determining the eligibility of cities to receive State Shared Revenues under Oregon Revised Statutes Sections 323.455, 366.785 to 366.820 and 471.805.

Section 2. The City of Eugene, Oregon, declares its eligibility to receive such funds as a city located within a county having more than 100,000 inhabitants according to the most recent federal decennial census that provides four or more of the following municipal services, as required by Oregon Revised Statutes Subsection 221.760(1):

- (a) Police protection.
- (b) Fire protection.
- (c) Street construction, maintenance, and lighting.
- (d) Sanitary sewers.
- (e) Storm sewers.
- (f) Planning, zoning and subdivision control.

The foregoing Resolution adopted the 28th day of June, 2021.

City Recorder

RESOLUTION NO. XXXX

**A RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS,
AND DETERMINING, LEVYING AND CATEGORIZING
THE ANNUAL AD VALOREM PROPERTY TAX LEVY
FOR THE CITY OF EUGENE FOR THE FISCAL YEAR
BEGINNING JULY 1, 2021, AND ENDING JUNE 30, 2022**

The City Council of the City of Eugene finds that Adopting the Budget and Making Appropriations is necessary under ORS 294.305 to 294.565.

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 budget for the City of Eugene, Oregon, for the fiscal year commencing July 1, 2021 and ending June 30, 2022, as set forth in attached Exhibit A is hereby adopted.

Section 2. That the City Council of the City of Eugene, Oregon makes appropriations for the purposes as set forth in attached Exhibit A.

Section 3. That a total levy in the amount of \$7.0058 per \$1,000 of Assessed Value be made against all taxable property within the City of Eugene in general, a Library Local Option Levy of \$2,850,000, a Parks and Recreation Operations and Maintenance Local Option Levy of \$3,150,000 and a Bonded Debt Levy of \$14,677,249 for the purpose of deriving funds necessary to carry on the different programs and to meet the expenses of the government of the City of Eugene for the fiscal year beginning July 1, 2021 and ending June 30, 2022; and to create and provide sinking funds and interest funds for the various outstanding bonds and obligations of the City.

Section 4. That the following allocation and categorization subject to the limits of section 11b, Article XI of the Oregon Constitution constitute the above levy:

	Subject to the General Government Limitation	Excluded from the Limitation
General Fund	\$7.0058 per \$1,000 of Assessed Value	\$0
Library Local Option Levy Fund	\$2,850,000	\$0
Parks and Recreation Operations and Maintenance Local Option Levy Fund	\$3,150,000	\$0
Bonded Debt Fund	\$0	\$14,677,249

Section 5. That the Finance Director of the City of Eugene is hereby requested to certify the levies as herein made and set forth to the County Assessor of Lane County, Oregon, and shall file with the Lane County Assessor and the Lane County Clerk a copy of the adopted budget for Fiscal Year 2021-2022, and such other documents as required by ORS 294.458.

Section 6. That the list of fund numbers and fund titles set forth in attached Exhibit B is hereby adopted, and any fund numbers and fund titles in conflict herewith are hereby repealed.

The foregoing Resolution adopted this 28th day of June, 2021.

City Recorder

ATTACHMENT E, EXHIBIT A

**City of Eugene
Expenditure Appropriations by Fund**

<u>General Fund</u>	\$
Department Operating	
Central Services	28,083,427
Fire and Emergency Medical Services	33,368,695
Library, Recreation and Cultural Services	36,595,758
Planning and Development	8,932,176
Police	58,740,765
Public Works	7,146,287
Total Department Operating	<u>172,867,108</u>
Non-Departmental	
Interfund Transfers	7,925,000
Special Payments	500,000
Contingency	12,000
Reserve*	12,793,849
Unappropriated Ending Fund Balance*	28,440,000
Total Non-Departmental	<u>49,670,849</u>
Total General Fund	<u><u>222,537,957</u></u>
<u>Special Assessment Management Fund</u>	
Department Operating	
Central Services	110,617
Total Department Operating	<u>110,617</u>
Non-Departmental	
Interfund Transfers	11,000
Special Payments	30,000
Reserve*	50,000
Balance Available*	379,816
Total Non-Departmental	<u>470,816</u>
Total Special Assessment Management Fund	<u><u>581,433</u></u>
<u>Library Local Option Levy Fund</u>	
Department Operating	
Library, Recreation and Cultural Services	2,953,194
Total Department Operating	<u>2,953,194</u>
Non-Departmental	
Reserve*	2,706,858
Total Non-Departmental	<u>2,706,858</u>
Total Library Local Option Levy Fund	<u><u>5,660,052</u></u>

<u>Parks and Recreation Local Option Levy Fund</u>		\$
Department Operating		
Central Services		38,265
Library, Recreation and Cultural Services		80,250
Police		404,709
Public Works		3,523,627
Total Department Operating		<u>4,046,851</u>
Non-Departmental		
Balance Available*		932,928
Total Non-Departmental		<u>932,928</u>
Total Parks and Recreation Local Option Levy Fund		<u><u>4,979,779</u></u>

<u>Road Fund</u>		
Department Operating		
Public Works		15,286,135
Total Department Operating		<u>15,286,135</u>
Non-Departmental		
Interfund Transfers		1,714,000
Balance Available*		3,095,977
Total Non-Departmental		<u>4,809,977</u>
Total Road Fund		<u><u>20,096,112</u></u>

<u>Public Safety Communications Fund</u>		
Department Operating		
Police		2,949,082
Total Department Operating		<u>2,949,082</u>
Non-Departmental		
Interfund Transfers		328,000
Budget Reserves		152,000
Balance Available*		1,740,866
Total Non-Departmental		<u>2,220,866</u>
Total Public Safety Communications Fund		<u><u>5,169,948</u></u>

<u>Telecommunications Registration/Licensing Fund</u>		
Department Operating		
Central Services		3,184,606
Total Department Operating		<u>3,184,606</u>
Non-Departmental		
Debt Service		25,000
Interfund Transfers		40,000
Special Payments		120,000
Reserve*		812,269
Balance Available*		2,436,745
Total Non-Departmental		<u>3,434,014</u>
Total Telecommunications Registration/Licensing Fund		<u><u>6,618,620</u></u>

<u>Community Safety Fund</u>		\$
Department Operating		
Central Services		5,505,220
Library, Recreation and Cultural Services		260,000
Police		4,694,740
Total Department Operating		<u>10,459,960</u>
Non-Departmental		
Interfund Transfers		400,000
Special Payments		4,700,000
Balance Available*		9,589,966
Total Non-Departmental		<u>14,689,966</u>
Community Safety Fund		<u><u>25,149,926</u></u>
<u>Housing Programs and Construction Fund</u>		
Department Operating		
Fire and Emergency Medical Services		394,686
Planning and Development		11,683,540
Public Works		608,108
Total Department Operating		<u>12,686,334</u>
Non-Departmental		
Interfund Transfers		1,282,000
Special Payments		1,470,000
Balance Available*		5,576,003
Total Non-Departmental		<u>8,328,003</u>
Total Housing Programs and Construction Fund		<u><u>21,014,337</u></u>
<u>Solid Waste and Recycling Fund</u>		
Department Operating		
Planning and Development		1,464,832
Total Department Operating		<u>1,464,832</u>
Non-Departmental		
Interfund Transfers		201,000
Balance Available*		465,277
Total Non-Departmental		<u>666,277</u>
Total Solid Waste and Recycling Fund		<u><u>2,131,109</u></u>

<u>Community Development Fund</u>		\$
Department Operating		
Planning and Development		4,463,694
Total Department Operating		<u>4,463,694</u>
Total Capital Projects		<u>1,005</u>
Non-Departmental		
Debt Service		361,767
Interfund Transfers		146,000
Special Payments		6,494,669
Reserve*		1,485,816
Balance Available*		169,130
Total Non-Departmental		<u>8,657,382</u>
Total Community Development Fund		<u><u>13,122,081</u></u>
<u>Library, Parks and Recreation Fund</u>		
Department Operating		
Library, Recreation and Cultural Services		385,500
Total Department Operating		<u>385,500</u>
Total Capital Projects		<u>702,702</u>
Non-Departmental		
Special Payments		107,523
Reserve*		4,209,042
Balance Available*		1,155,384
Total Non-Departmental		<u>5,471,949</u>
Total Library, Parks and Recreation Fund		<u><u>6,560,151</u></u>
<u>General Obligation Debt Service Fund</u>		
Non-Departmental		
Debt Service		14,284,677
Total Non-Departmental		<u>14,284,677</u>
Total General Obligation Debt Service Fund		<u><u>14,284,677</u></u>
<u>Miscellaneous Debt Service Fund</u>		
Non-Departmental		
Debt Service		1,324,340
Balance Available*		244,748
Total Non-Departmental		<u>1,569,088</u>
Total Miscellaneous Debt Service Fund		<u><u>1,569,088</u></u>

<u>Special Assessment Bond Debt Fund</u>		\$
Non-Departmental		
Debt Service		134,000
Interfund Transfers		10,000
Reserve*		60,866
Total Non-Departmental		<u>204,866</u>
Total Special Assessment Bond Debt Fund		<u><u>204,866</u></u>

<u>General Capital Projects Fund</u>		
Department Operating		
Library, Recreation and Cultural Services		20,000
Total Department Operating		<u>20,000</u>
Total Capital Projects		<u>43,704,169</u>
Non-Departmental		
Reserve*		1,776,560
Balance Available*		8,294,946
Total Non-Departmental		<u>10,071,506</u>
Total General Capital Projects Fund		<u><u>53,795,675</u></u>

<u>Systems Development Capital Projects Fund</u>		
Department Operating		
Planning and Development		190,930
Public Works		501,624
Total Department Operating		<u>692,554</u>
Total Capital Projects		<u>32,141,061</u>
Non-Departmental		
Interfund Transfers		81,000
Balance Available*		11,169,614
Total Non-Departmental		<u>11,250,614</u>
Total Systems Development Capital Projects Fund		<u><u>44,084,229</u></u>

<u>Transportation Capital Projects Fund</u>		
Total Capital Projects		<u>59,881,576</u>
Non-Departmental		
Balance Available*		1,722,021
Total Non-Departmental		<u>1,722,021</u>
Total Transportation Capital Projects Fund		<u><u>61,603,597</u></u>

<u>Special Assessments Capital Projects Fund</u>		\$
Non-Departmental		
Interfund Transfers		20,000
Balance Available*		27,610
Total Non-Departmental		<u>47,610</u>
Total Special Assessments Capital Projects Fund		<u><u>47,610</u></u>

<u>Municipal Airport Fund</u>		
Department Operating		
Fire and Emergency Medical Services		1,379,783
Police		1,186,640
Public Works		11,022,234
Total Department Operating		<u>13,588,657</u>
Total Capital Projects		<u>26,401,553</u>
Non-Departmental		
Interfund Transfers		839,000
Reserve*		8,067,317
Balance Available*		12,619,964
Total Non-Departmental		<u>21,526,281</u>
Total Municipal Airport Fund		<u><u>61,516,491</u></u>

<u>Parking Services Fund</u>		
Department Operating		
Central Services		422,772
Planning and Development		5,393,565
Public Works		96,554
Total Department Operating		<u>5,912,891</u>
Total Capital Projects		<u>510,354</u>
Non-Departmental		
Debt Service		8,000
Interfund Transfers		415,000
Special Payments		110,000
Balance Available*		7,139
Total Non-Departmental		<u>540,139</u>
Total Parking Services Fund		<u><u>6,963,384</u></u>

<u>Wastewater Utility Fund</u>		\$
Department Operating		
Public Works		27,500,949
Total Department Operating		<u>27,500,949</u>
Total Capital Projects		<u>7,352,596</u>
Non-Departmental		
Interfund Transfers		2,035,000
Special Payments		30,820,000
Balance Available*		372,717
Total Non-Departmental		<u>33,227,717</u>
Total Wastewater Utility Fund		<u><u>68,081,262</u></u>

<u>Stormwater Utility Fund</u>		
Department Operating		
Public Works		18,214,499
Total Department Operating		<u>18,214,499</u>
Total Capital Projects		<u>10,392,005</u>
Non-Departmental		
Interfund Transfers		1,444,000
Special Payments		15,000
Balance Available*		8,419,997
Total Non-Departmental		<u>9,878,997</u>
Total Stormwater Utility Fund		<u><u>38,485,501</u></u>

<u>Ambulance Transport Fund</u>		
Department Operating		
Fire and Emergency Medical Services		11,389,873
Total Department Operating		<u>11,389,873</u>
Non-Departmental		
Interfund Transfers		1,472,640
Balance Available*		325,223
Total Non-Departmental		<u>1,797,863</u>
Total Ambulance Transport Fund		<u><u>13,187,736</u></u>

<u>Fleet Services Fund</u>		\$
Department Operating		
Public Works		19,823,599
Total Department Operating		<u>19,823,599</u>
Non-Departmental		
Interfund Transfers		494,000
Reserve*		13,659,451
Balance Available*		1,195,596
Total Non-Departmental		<u>15,349,047</u>
Total Fleet Services Fund		<u><u>35,172,646</u></u>
 <u>Information Systems and Services Fund</u>		
Department Operating		
Central Services		10,909,637
Total Department Operating		<u>10,909,637</u>
Non-Departmental		
Interfund Transfers		446,000
Reserve*		3,081,672
Balance Available*		2,023,508
Total Non-Departmental		<u>5,551,180</u>
Total Information Systems and Services Fund		<u><u>16,460,817</u></u>
 <u>Facilities Services Fund</u>		
Department Operating		
Central Services		10,868,150
Planning and Development		712,146
Total Department Operating		<u>11,580,296</u>
Total Capital Projects		<u>894,260</u>
Non-Departmental		
Interfund Transfers		678,000
Reserve*		200,000
Balance Available*		2,478,499
Total Non-Departmental		<u>3,356,499</u>
Total Facilities Services Fund		<u><u>15,831,055</u></u>

<u>Risk and Benefits Fund</u>		\$
Department Operating		
Central Services		45,758,324
Total Department Operating		<u>45,758,324</u>
Non-Departmental		
Debt Service		8,056,000
Interfund Transfers		396,000
Reserve*		5,724,886
Balance Available*		23,915,915
Total Non-Departmental		<u>38,092,801</u>
Total Risk and Benefits Fund		<u><u>83,851,125</u></u>
<u>Professional Services Fund</u>		
Department Operating		
Public Works		9,032,585
Total Department Operating		<u>9,032,585</u>
Non-Departmental		
Interfund Transfers		1,091,000
Reserve*		337,100
Balance Available*		826,741
Total Non-Departmental		<u>2,254,841</u>
Total Professional Services Fund		<u><u>11,287,426</u></u>
Total Resolution		<u><u>860,048,690</u></u>

* Reserve, Balance Available, and Unappropriated Ending Fund Balance amounts are not appropriated for spending and are shown for informational purposes only.

ATTACHMENT E, EXHIBIT B

**City of Eugene
Fund Names**

<u>Reporting Fund*</u>	<u>Managing Fund</u>	<u>Fund Title</u>
010	(011, 031, 041)	General Fund Reporting Fund
	011	General Fund Main Subfund
	031	Cultural Services Fund
	041	Equipment Replacement Fund
110	(114 - 117)	Special Assessment Management Reporting Fund
	114	Local Improvement Assistance Fund
	115	Assessment Management Fund
	117	City Sewer Deferral Fund
111	111	Library Local Option Levy Fund
112	112	Parks and Recreation Local Option Levy Fund
131	131	Road Fund
130	(132 - 134)	Public Safety Communications Reporting Fund
	132	Public Safety Answering Point Fund
	134	Regional Radio System Fund
135	135	Telecommunications Registration/Licensing Fund
136	136	Community Safety Fund
150	(151-153)	Housing Programs and Construction Fund
	151	Construction Permits Fund
	152	Rental Housing Program Fund
	153	Affordable Housing Trust Fund
155	155	Solid Waste and Recycling Fund
170	(171 - 178)	Community Development Reporting Fund
	171	Community Development Block Grant Fund
	172	CDBG-108/Brownfields Economic Development Initiative Fund
	174	Historic Preservation Loan Fund
	175	Low-Income Housing Fund
	176	Community Revitalization Loan Fund
	177	CDBG Loan Program Revolving Fund
	178	HOME Fund
180	(181 - 187)	Library, Parks and Recreation Reporting Fund
	181	Library Miscellaneous Trust Fund
	183	Art Loan Program Fund
	185	Parks and Recreation Miscellaneous Trust Fund
	186	Hayes Trust Fund
	187	Parks Maintenance Fund
211	211	General Obligation Debt Service Fund
230	(230-231)	Miscellaneous Debt Service Fund
	231	2020 Development Bonds Fund
250	(251 - 278)	Special Assessment Bond Debt Reporting Fund
	251	In-City Assessment Bond Reserve Fund
	278	Special Assessment Bonds, Series 2011 Fund
310	(311 - 327)	General Capital Projects Reporting Fund
	311	General Capital Projects Fund
	314	Housing Capital Projects Fund
	319	Public Art Fund
	323	City Hall Complex Fund
	324	2006 PROS Bond Projects Fund
	325	2019 Parks and Recreation Bond Series A Fund
	326	2019 Parks and Recreation Bond Series B Fund
	327	2021 Parks and Recreation Bonds Fund

* City of Eugene appropriates and reports to these combined funds.

**City of Eugene
Fund Names**

<u>Reporting Fund*</u>	<u>Managing Fund</u>	<u>Fund Title</u>
330	(332 - 336)	Systems Development Capital Projects Reporting Fund
	332	Systems Development Capital Administration Fund
	333	Transportation Systems Development Capital Projects Fund
	334	Wastewater Systems Development Capital Projects Fund
	335	Stormwater Systems Development Capital Projects Fund
	336	Parks Systems Development Capital Projects Fund
340	(341 - 345)	Transportation Capital Projects Reporting Fund
	341	Road General Capital Fund
	342	Pavement Preservation Program Fund
	344	2012 Street Bond Fund
	345	2017 Street Bond Fund
350	(351 - 352)	Special Assessments Capital Projects Reporting Fund
	351	Special Assessments Capital Fund
	352	Delayed Assessments Fund
510	(511 - 512)	Municipal Airport Reporting Fund
	511	Airport Fund
	512	Airport Construction Fund
520	(525 - 527)	Parking Services Reporting Fund
	525	On-Street Parking Fund
	527	Off-Street Parking Fund
530	(532 - 534)	Wastewater Utility Reporting Fund
	532	Wastewater Utility - Capital Fund
	533	Wastewater Utility - Treatment Fund
	534	Wastewater Utility - Collection Fund
539	(531, 535, 536)	Stormwater Utility Reporting Fund
	531	Stormwater Utility - Capital Fund
	535	Stormwater Utility - Operation Fund
	536	Wetlands Mitigation Bank Fund
592	592	Ambulance Transport Fund
600	(616, 619)	Fleet Services Reporting Fund
	616	Fleet Replacement and Acquisition Fund
	619	Fleet Operations Fund
610	(611 - 613)	Information Systems and Services Reporting Fund
	611	Information Systems and Services Fund
	612	Public Safety Information Systems Fund
	613	Corporate Software Fund
615	(617, 618, 635)	Facilities Services Reporting Fund
	617	Atrium Fund
	618	Facilities Maintenance Fund
	635	Facilities Professional Services Fund
620	(622 - 625)	Risk and Benefits Reporting Fund
	622	Risk Management Fund
	623	Employee Health and Benefits Fund
	624	Pension Bond Fund
	625	Other Post Employment Benefits (OPEB) Fund
630	(631)	Professional Services Fund

* City of Eugene appropriates and reports to these combined funds.