

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, 2022 and Ending June 30, 2023; 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 27, 2022
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 2022-2023 (FY23) budget for the City of Eugene. Oregon Local Budget Law requires the City to conduct a public hearing to receive testimony on the FY23 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 FY23 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.

FY23 Proposed Budget and Budget Committee Changes

The City Manager presented the FY23 Proposed Budget to the Budget Committee for consideration on April 27, 2022. The Budget Committee review of the FY23 Proposed Budget

consisted of four meetings held on April 27, May 11, May 18 and May 25. A public comment period was held at the May 11, May 18, and May 25 meetings. The Budget Committee recommendation consists of the City Manager's FY23 Proposed Budget with amendments. A summary of the Budget Committee changes to the FY23 Proposed Budget is provided in Attachment A.

The Budget Committee's final recommendation, approved on May 25, 2022, is as follows:

Move that the Budget Committee recommend to the Eugene City Council the FY23 Budget for the City of Eugene that consists of the City Manager's Proposed FY23 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 manager add \$300,000 from ARPA reserves for the purchase and installation of a downtown public bathroom and \$10,000 ongoing for operational costs, funded by the Reserve for Revenue Shortfall and included in the base budget beyond FY23.
- Move to recommend to City Council direct the City Manager to include \$500,000 in the FY23 budget allocated from ARPA funds for completion of Striker Field Park phase 2.

Attachment A reconciles the FY23 Proposed Budget to the FY23 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 FY22. Capital project carryover is for capital appropriations that are estimated to remain unexpended at the end of FY22. Attachment A provides information on encumbrance and capital project carryover by fund.

State Revenue Sharing

The FY23 estimated revenues from State Revenue Sharing are \$2,526,000. 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 FY23 City of Eugene budget must be adopted by June 30, 2022, and a copy of the adopting resolution must be filed with the Lane County Assessor by July 15, 2022. 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, 2022.

Other Background Information

The FY23 Proposed Budget document, Budget Committee meeting materials and Budget Committee FY23 budget motions are available on the City's website at www.eugene-or.gov/budget.

COUNCIL OPTIONS

After the public hearing on the FY23 budget as recommended by the Budget Committee has been held, the City Council may make changes to the FY23 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 FY23 budget by June 30, 2022.

If the City Council decides to amend the FY23 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, 2022 and ending June 30, 2023.

ATTACHMENTS

- A. Summary of Changes to the FY23 Proposed Budget
 - Exhibit A: FY23 Proposed Budget Changes
- B. Budget Committee Motions to Amend the FY23 Proposed Budget
- C. Resolution Electing to Receive State Revenue Sharing
- D. Resolution Certifying Municipal Services Provided
- E. Resolution Adopting the FY23 City of Eugene Budget
 - Exhibit A: Expenditure Appropriations by Fund
 - Exhibit B: Fund Names

FOR MORE INFORMATION

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Summary of Changes to the City of Eugene FY23 Proposed Budget

Fund / Department	FY23 Proposed Budget	Misc. Actions	<----- Budget Committee Actions ----->			FY23 Adopted Budget
			Encumbrances Reserve/Carryover	Capital Carryover	Budget Comm. Recommend.	
A. General Fund						
Central Services	41,086,587	10,000	a		41,096,587	41,096,587
Fire and Emergency Medical Services	35,513,983				35,513,983	35,513,983
Library, Recreation and Cultural Services	39,846,000				39,846,000	39,846,000
Planning and Development	10,174,629				10,174,629	10,174,629
Police	63,937,242				63,937,242	63,937,242
Public Works	7,634,641				7,634,641	7,634,641
Interfund Transfers	13,963,300	800,000	a,b		14,763,300	14,763,300
Special Payments	500,000				500,000	500,000
Contingency	100,000				100,000	100,000
Reserve	14,104,233	(810,000)	a,b	10,868,763	24,162,996	24,162,996
Unappropriated Ending Fund Balance	29,590,000				29,590,000	29,590,000
Total	\$ 256,450,615	-		\$ 10,868,763	- \$ 267,319,378	\$ 267,319,378

a) Increase the Central Services budget ongoing by \$10,000 for operational costs of a new downtown bathroom; increase Interfund Transfers by \$300,000 for a transfer to the General Capital Projects Fund (310) for the purchase and installation of a new downtown bathroom. Funds for the purchase and installation of the downtown bathroom will come from the American Rescue Plan Act (ARPA) Reserve. Funds for the ongoing operational costs will come from the Reserve for Revenue Shortfall (RRSF).

b) Increase Interfund Transfers by \$500,000 for a transfer to the General Capital Projects Fund (310) to fund the completion of Striker Field Park Phase 2. Funds to come from the American Rescue Plan Act (ARPA) Reserve.

Summary of Changes to the City of Eugene FY23 Proposed Budget

Fund / Department	FY23 Proposed Budget	<----- Budget Committee Actions ----->			FY23 Adopted Budget
		Misc. Actions	Encumbrances Reserve/Carryover	Capital Carryover	
B. <u>Special Assessment Management Fund</u>					
Central Services	108,927			108,927	108,927
Interfund Transfers	12,000			12,000	12,000
Special Payments	30,000			30,000	30,000
Reserve	50,000			50,000	50,000
Balance Available	278,579			278,579	278,579
Total	\$ 479,506	-	-	\$ 479,506	\$ 479,506
C. <u>Library Local Option Levy Fund</u>					
Library, Recreation and Cultural Services	3,116,041		50,000	3,166,041	3,166,041
Reserve	2,725,491			2,725,491	2,725,491
Total	\$ 5,841,532	-	\$ 50,000	\$ 5,891,532	\$ 5,891,532
D. <u>Parks and Recreation Local Option Levy Fund</u>					
Central Services	-		5,601	5,601	5,601
Library, Recreation and Cultural Services	610,000			610,000	610,000
Police	412,286		737	413,023	413,023
Public Works	3,290,682		629,132	3,919,814	3,919,814
Balance Available	11,517			11,517	11,517
Total	\$ 4,324,485	-	\$ 635,470	\$ 4,959,955	\$ 4,959,955
E. <u>Road Fund</u>					
Public Works	15,981,188		685,030	16,666,218	16,666,218
Interfund Transfers	1,642,000			1,642,000	1,642,000
Balance Available	5,850,814			5,850,814	5,850,814
Total	\$ 23,474,002	-	\$ 685,030	\$ 24,159,032	\$ 24,159,032
F. <u>Public Safety Communications Fund</u>					
Police	3,201,428		8,700	3,210,128	3,210,128
Interfund Transfers	388,000			388,000	388,000
Budget Reserves*	152,000			152,000	152,000
Balance Available	1,576,598			1,576,598	1,576,598
Total	\$ 5,318,026	-	\$ 8,700	\$ 5,326,726	\$ 5,326,726

Summary of Changes to the City of Eugene FY23 Proposed Budget

Fund / Department	FY23 Proposed Budget	<----- Budget Committee Actions ----->			FY23 Adopted Budget
		Misc. Actions	Encumbrances Reserve/Carryover	Capital Carryover	
G. <u>Telecommunications Registration/Licensing Fund</u>					
Central Services	2,554,480		183,750		2,738,230
Debt Service	25,000			25,000	25,000
Interfund Transfers	44,000			44,000	44,000
Special Payments	120,000			120,000	120,000
Reserve	1,468,128			1,468,128	1,468,128
Balance Available	641,529			641,529	641,529
Total	\$ 4,853,137	-	\$ 183,750	-	\$ 5,036,887
H. <u>Community Safety Fund</u>					
Central Services	6,137,014		1,079,207	7,216,221	7,216,221
Fire and Emergency Medical Services	1,590,777		714,000	2,304,777	2,304,777
Library, Recreation and Cultural Services	850,372		193,661	1,044,033	1,044,033
Police	12,485,050		871,134	13,356,184	13,356,184
Interfund Transfers	420,000			420,000	420,000
Balance Available	8,655,532			8,655,532	8,655,532
Total	\$ 30,138,745	-	\$ 2,858,002	-	\$ 32,996,747
I. <u>Housing Programs and Construction Fund</u>					
Fire and Emergency Medical Services	404,225			404,225	404,225
Planning and Development	9,778,987		114,136	9,893,123	9,893,123
Public Works	657,888			657,888	657,888
Interfund Transfers	1,083,000			1,083,000	1,083,000
Special Payments	4,711,016			4,711,016	4,711,016
Balance Available	9,283,696			9,283,696	9,283,696
Total	\$ 25,918,812	-	\$ 114,136	-	\$ 26,032,948
J. <u>Solid Waste and Recycling Fund</u>					
Planning and Development	1,405,543		205,614	1,611,157	1,611,157
Interfund Transfers	190,000			190,000	190,000
Balance Available	837,737			837,737	837,737
Total	\$ 2,433,280	-	\$ 205,614	-	\$ 2,638,894

Summary of Changes to the City of Eugene FY23 Proposed Budget

Fund / Department	FY23 Proposed Budget	<----- Budget Committee Actions ----->			FY23 Adopted Budget
		Misc. Actions	Encumbrances Reserve/Carryover	Capital Carryover	
K. <u>Community Development Fund</u>					
Planning and Development	4,893,520		420,739		5,314,259
Capital Projects	-			1,005	1,005
Debt Service	356,871				356,871
Interfund Transfers	89,000				89,000
Special Payments	8,742,290				8,742,290
Reserve	1,643,664				1,643,664
Total	\$ 15,725,345	-	\$ 420,739	\$ 1,005	\$ 16,147,089
L. <u>Library, Parks and Recreation Fund</u>					
Library, Recreation and Cultural Services	399,000				399,000
Capital Projects	50,155			624,563	674,718
Special Payments	7,572				7,572
Reserve	4,456,482				4,456,482
Balance Available	1,394,034				1,394,034
Total	\$ 6,307,243	-	-	\$ 624,563	\$ 6,931,806
M. <u>General Obligation Debt Service Fund</u>					
Debt Service	13,782,432				13,782,432
Total	\$ 13,782,432	-	-	\$ 13,782,432	\$ 13,782,432
N. <u>Miscellaneous Debt Service Fund</u>					
Debt Service	1,323,658				1,323,658
Balance Available	121,314				121,314
Total	\$ 1,444,972	-	-	\$ 1,444,972	\$ 1,444,972
O. <u>Special Assessment Bond Debt Fund</u>					
Debt Service	117,400				117,400
Interfund Transfers	10,000				10,000
Reserve	60,061				60,061
Total	\$ 187,461	-	-	\$ 187,461	\$ 187,461

Summary of Changes to the City of Eugene FY23 Proposed Budget

Fund / Department	FY23 Proposed Budget	Misc. Actions	<----- Budget Committee Actions ----->			FY23 Adopted Budget
			Encumbrances Reserve/Carryover	Capital Carryover	Budget Comm. Recommend.	
P. <u>General Capital Projects Fund</u>						
Library, Recreation and Cultural Services	20,000				20,000	20,000
Capital Projects	10,964,841	800,000	a,b	41,190,524	52,955,365	52,955,365
Reserve	26,560				26,560	26,560
Balance Available	6,863,503				6,863,503	6,863,503
Total	\$ 17,874,904	\$ 800,000		- \$ 41,190,524	\$ 59,865,428	\$ 59,865,428
a) Increase Capital Projects by \$300,000 for the purchase and installation of a new downtown bathroom. Funds to come from the American Rescue Plan Act (ARPA) Reserve.						
b) Increase Capital Projects by \$500,000 to fund the completion of Striker Field Park Phase 2. Funds to come from the American Rescue Plan Act (ARPA) Reserve.						
Q. <u>Systems Development Capital Projects Fund</u>						
Planning and Development	194,698			568	195,266	195,266
Public Works	478,220			8,181	486,401	486,401
Capital Projects	7,169,446			25,002,820	32,172,266	32,172,266
Interfund Transfers	89,000				89,000	89,000
Balance Available	14,795,415				14,795,415	14,795,415
Total	\$ 22,726,779	-		\$ 8,749	\$ 47,738,348	\$ 47,738,348
R. <u>Transportation Capital Projects Fund</u>						
Capital Projects	14,748,529			43,389,425	58,137,954	58,137,954
Balance Available	1,733,946				1,733,946	1,733,946
Total	\$ 16,482,475	-		- \$ 43,389,425	\$ 59,871,900	\$ 59,871,900
S. <u>Special Assessments Capital Projects Fund</u>						
Interfund Transfers	20,000				20,000	20,000
Balance Available	23,885				23,885	23,885
Total	\$ 43,885	-		-	- \$ 43,885	\$ 43,885

Summary of Changes to the City of Eugene FY23 Proposed Budget

Fund / Department	FY23 Proposed Budget	Misc. Actions	<----- Budget Committee Actions ----->			FY23 Adopted Budget
			Encumbrances Reserve/Carryover	Capital Carryover	Budget Comm. Recommend.	
T. <u>Municipal Airport Fund</u>						
Fire and Emergency Medical Services	1,418,194				1,418,194	1,418,194
Police	1,211,749		1,474		1,213,223	1,213,223
Public Works	10,905,274		721,176		11,626,450	11,626,450
Capital Projects	11,963,008			27,041,295	39,004,303	39,004,303
Interfund Transfers	748,000				748,000	748,000
Reserve	8,704,486				8,704,486	8,704,486
Balance Available	31,560,032				31,560,032	31,560,032
Total	\$ 66,510,743	-	\$ 722,650	\$ 27,041,295	\$ 94,274,688	\$ 94,274,688
U. <u>Parking Services Fund</u>						
Central Services	432,396				432,396	432,396
Planning and Development	7,406,649		520,375		7,927,024	7,927,024
Public Works	45,000				45,000	45,000
Capital Projects	50,000			714,522	764,522	764,522
Debt Service	15,000				15,000	15,000
Interfund Transfers	240,000				240,000	240,000
Special Payments	150,000				150,000	150,000
Balance Available	322,651				322,651	322,651
Total	\$ 8,661,696	-	\$ 520,375	\$ 714,522	\$ 9,896,593	\$ 9,896,593
V. <u>Wastewater Utility Fund</u>						
Public Works	30,694,625		1,309,414		32,004,039	32,004,039
Capital Projects	1,940,000			6,005,021	7,945,021	7,945,021
Interfund Transfers	1,725,000				1,725,000	1,725,000
Special Payments	31,500,000				31,500,000	31,500,000
Balance Available	955,120				955,120	955,120
Total	\$ 66,814,745	-	\$ 1,309,414	\$ 6,005,021	\$ 74,129,180	\$ 74,129,180
W. <u>Stormwater Utility Fund</u>						
Public Works	19,638,206		442,803		20,081,009	20,081,009
Capital Projects	2,755,000			7,215,694	9,970,694	9,970,694
Interfund Transfers	1,181,000				1,181,000	1,181,000
Special Payments	15,000				15,000	15,000
Balance Available	8,484,029				8,484,029	8,484,029
Total	\$ 32,073,235	-	\$ 442,803	\$ 7,215,694	\$ 39,731,732	\$ 39,731,732

Summary of Changes to the City of Eugene FY23 Proposed Budget

Fund / Department	FY23 Proposed Budget	<----- Budget Committee Actions ----->			FY23 Adopted Budget
		Misc. Actions	Encumbrances Reserve/Carryover	Capital Carryover	
X. <u>Ambulance Transport Fund</u>					
Fire and Emergency Medical Services	12,136,339		73,863		12,210,202
Interfund Transfers	1,561,233				1,561,233
Balance Available	742,995				742,995
Total	\$ 14,440,567	-	\$ 73,863	-	\$ 14,514,430
Y. <u>Fleet Services Fund</u>					
Public Works	10,848,018		1,593,670		12,441,688
Interfund Transfers	495,000				495,000
Special Payments	2,000,000				2,000,000
Reserve	7,691,387				7,691,387
Balance Available	1,393,221				1,393,221
Total	\$ 22,427,626	-	\$ 1,593,670	-	\$ 24,021,296
Z. <u>Information Systems and Services Fund</u>					
Central Services	10,688,329		621,342		11,309,671
Interfund Transfers	275,000				275,000
Reserve	3,439,274				3,439,274
Balance Available	1,773,876				1,773,876
Total	\$ 16,176,479	-	\$ 621,342	-	\$ 16,797,821
AA. <u>Facilities Services Fund</u>					
Central Services	12,232,579		932,901		13,165,480
Planning and Development	641,645		42,516		684,161
Capital Projects	200,000			719,258	919,258
Interfund Transfers	528,000				528,000
Reserve	200,000				200,000
Balance Available	2,949,028				2,949,028
Total	\$ 16,751,252	-	\$ 975,417	\$ 719,258	\$ 18,445,927

Summary of Changes to the City of Eugene FY23 Proposed Budget

Fund / Department	FY23 Proposed Budget	<----- Budget Committee Actions ----->			FY23 Adopted Budget
		Misc. Actions	Encumbrances Reserve/Carryover	Capital Carryover	
AB. Risk and Benefits Fund					
Central Services	47,767,141		392,709	48,159,850	48,159,850
Debt Service	8,437,400			8,437,400	8,437,400
Interfund Transfers	371,000			371,000	371,000
Reserve	4,749,241			4,749,241	4,749,241
Balance Available	22,953,760			22,953,760	22,953,760
Total	\$ 84,278,542	-	\$ 392,709	- \$ 84,671,251	\$ 84,671,251
AC. Professional Services Fund					
Public Works	10,315,712		31,633	10,347,345	10,347,345
Interfund Transfers	932,000			932,000	932,000
Reserve	312,149			312,149	312,149
Balance Available	189,950			189,950	189,950
Total	\$ 11,749,811	-	\$ 31,633	- \$ 11,781,444	\$ 11,781,444
TOTAL CITY OF EUGENE BUDGET	\$ 793,692,332	\$ 800,000	\$ 22,722,829	\$ 151,904,127 \$ 969,119,288	\$ 969,119,288

ATTACHMENT A, EXHIBIT A

FY23 Proposed Budget Changes

The City of Eugene FY23 Proposed Budget was presented to the Budget Committee for consideration on April 27, 2022. Concurrent with the Budget Committee’s review of the Proposed Budget, the FY23 Proposed Budget was published on the City website and made available in hard copy format for public review.

The following tables include a summary of ongoing and limited duration General Fund Budget Changes in the [FY23 Proposed Budget](#) as presented to the Budget Committee.

FY23 Proposed General Fund Budget Changes

Main Subfund (Subfund 011)		
Ongoing Funding Changes	FTE	Amount
Recreation Programming Expansion (revenue-backed) ¹	0.00	290,000
Downtown: Farmer's Market Pavilion and Plaza Maintenance and Custodial (FY23)	2.00	275,000
Police Auditor Diversity, Equity and Inclusion Officer	1.00	134,000
City Council Contingency	0.00	88,000
Climate Analyst	0.50	80,000
Corporate Software System Support ¹	0.00	(237,000)
Unhoused Response Communications Position	1.00	-
Employee Resource Center Compensation/Class Analyst	1.00	-
PERS Payroll Accountant	1.00	-
Central Services Sr. Management Analyst	0.50	-
Total	7.00	\$630,000
Limited Duration Funding Changes (End Date)	FTE	Amount
State Funded Homelessness Response (revenue-backed) (FY23)	0.00	5,152,000
Downtown Management (FY23)	0.00	1,000,000
State-Mandated Planning Work (FY23)	0.00	400,000
Riverfront Urban Renewal Project Support (revenue-backed) (FY24)	0.00	260,000
HSC Contributions - CDBG Gap and Contractor Wages (FY23)	0.00	125,000
Police Auditor Office Backfill (FY23)	0.00	54,000
Midtown Arts Center SDC Repayment from Property Taxes (FY32)	0.00	16,163
Total	0.00	\$7,007,163

¹See Other Funds Changes for additional changes

FTE represents budgeted positions. See the Personnel section of the FY23 Proposed Budget for additional information about FTE.

The following section describes limited duration General Fund investments removed in the FY23 Proposed Budget:

FY22 Limited Duration General Fund Investments Removed in FY23

	FTE	Amount
Ambulance Transport Fund		
Ambulance Transport Fund Structural Gap Coverage	0.00	(1,250,000)
Total Ambulance Transport Fund Investments	0.00	(1,250,000)
Downtown		
Downtown Safety	0.00	(590,000)
Downtown Ambassadors	0.00	(490,000)
Downtown Programming	0.00	(146,000)
Downtown Weekend Custodial and Storage Pods	0.00	(28,500)
Downtown Communications	0.00	(11,500)
Total Downtown Investments	-	(1,266,000)
Homelessness		
Homelessness Services	0.00	(450,000)
Total Homelessness Investments	0.00	(450,000)
CAHOOTS		
CAHOOTS Hours Increase	0.00	(125,000)
Total CAHOOTS Investments	0.00	(125,000)
Climate		
Climate Recovery Ordinance Implementation	0.00	(65,000)
Total Climate Investments	0.00	(65,000)
Human Services Commission		
Human Services Commission - Subcontractor Salary Increase	0.00	(75,000)
Human Services Commission - CDBG Funding Gap	0.00	(50,000)
Total HSC Investments	0.00	(125,000)
Bethel Neighborhood Capacity Building		
Bethel Neighborhood Capacity Building	0.00	(20,000)
Total Bethel Neighborhood Investments	0.00	(20,000)
Total FY22 Limited Duration General Fund Investments Removed in FY23	0.00	(\$3,301,000)

The FY22 Adopted Budget included both budget reduction strategies and investments. The following are one-time reductions made in FY22 that are added back in the FY23 Proposed Budget:

FY22 General Fund Reductions Added Back in FY23

	FTE	Amount
Central Services		
Information Services Vacancy	0.00	165,000
Facilities Project Manager Vacancy	0.00	81,000
Spay and Neuter Clinic Materials & Services	0.00	77,000
Municipal Court Materials & Services	0.00	76,000
City Manager's Office Materials & Services	0.00	20,000
Total Central Services Reductions	0.00	419,000
Library, Recreation and Cultural Services		
Library: Materials Budget Transfer to Library Levy	0.00	266,000
Recreation: Sheldon Pool Vacancies	0.00	93,106
Library: Materials and Services and Publications	0.00	37,894
Recreation: Aquatics Transfer Equipment Replacement Funds to Parks and Recreation Bond	0.00	20,000
Total Library, Recreation and Cultural Services Reductions	0.00	417,000
Planning and Development		
Permit Information Center Personnel Reallocation	0.00	51,400
Pause Contract Services	0.00	35,000
Temporarily Reduce Business Outreach	0.00	21,600
Department Materials and Services	0.00	10,000
Total Planning and Development Reductions	0.00	118,000
Police		
Personnel Savings	0.00	1,424,311
Materials and Services	0.00	234,000
Total Police Reductions	0.00	1,658,311
Public Works		
Parks and Open Space Vacancies	0.00	118,000
Total Public Works Reductions	0.00	118,000
Total FY22 General Fund Reductions Added Back in FY23	0.00	\$2,730,311

The FY23 Proposed Budget, as presented, included the following changes to Non-General Funds:

FY23 Proposed Budget - Other Funds Changes

Parks and Recreation Local Option Levy (Fund 112)		
Recreation Programming Expansion and Facility Expanses (revenue-	0.00	610,000
State-Funded Homelessness Response	0.00	115,000
Assessment Management (Fund 115)		
Transient Lodging Tax Administration Efficiency	(1.00)	(101,812)
Road (Fund 131)		
Transportation Team: Transportation Planner and Sr. Management Analyst (revenue-backed)	1.85	284,850
Parks and Open Space Financial Analyst (revenue-backed)	0.30	51,000
Urban Forestry - Address Sidewalk Conflicts (revenue-backed)	0.00	37,500
Urban Forestry - Tree Planting (revenue-backed)	0.00	25,000
State-Funded Homelessness Response	0.00	17,800
Roosevelt Yard Facilities Manager (revenue-backed)	0.25	-
Roosevelt Yard Information Technology Team (RITS) Application Systems Analyst (revenue-backed)	0.20	-
Public Works Front Office Positions (part time to full time) (revenue-backed)	0.08	-
Community Safety (Fund 136)²		
New Community Safety Initiative (CSI) Strategies (revenue-backed)	23.00	7,310,391
Continuation of CSI Strategies Approved on FY22 December Supplemental Budget (revenue-backed)	16.00	3,307,370
Ongoing CSI Implementation (revenue-backed)	1.00	180,000
Construction Permits (Fund 151)		
Coordinated Services Manager (revenue-backed)	1.00	130,000
Sr. Application Support Technician (revenue-backed)	0.50	55,000
Municipal Airport (Fund 510)		
Airport Electrician (revenue-backed)	1.00	140,000
Airport FTE Increase (revenue-backed)	5.50	-
Parking Services (Fund 520)		
Sr. Application Support Technician (revenue-backed)	0.50	55,000
Wastewater Utility (Fund 530)		
Renewable Natural Gas Hydrogen (RNG) System Media Filters (revenue-backed)	0.00	275,000
Parks and Open Space Financial Analyst (revenue-backed)	0.05	8,500
Roosevelt Yard Information Technology (RITS) Team Application Systems Analyst (revenue-backed)	0.32	-
Roosevelt Yard Facilities Manager (revenue-backed)	0.25	-
Public Works Front Office Positions (part time to full time) (revenue-backed)	0.25	-

FY23 Proposed Budget - Other Funds Changes Continued

Stormwater Utility (Fund 539)		
State-Funded Homelessness Response	0.00	465,200
Green Infrastructure (revenue-backed)	1.00	310,000
Parks and Open Space Financial Analyst (revenue-backed)	0.35	59,500
Urban Forestry - Address Sidewalk Conflicts (revenue-backed)	0.00	37,500
Urban Forestry - Tree Planting (revenue-backed)	0.00	25,000
Roosevelt Yard Information Technology (RITS) Team Application Systems Analyst (revenue-backed)	0.48	-
Public Works Front Office Positions (part time to full time) (revenue-backed)	0.42	-
Roosevelt Yard Facilities Manager (revenue-backed)	0.25	-
Fleet (Fund 600)		
Parks and Open Space Financial Analyst (revenue-backed)	0.05	8,500
Roosevelt Yard Facilities Manager (revenue-backed)	0.25	-
Information Systems and Services (Fund 610)		
Corporate Software System Support ¹	2.00	681,113
Facilities Services (Fund 615)		
Facility Maintenance for Bond-Funded Building Expansions	0.00	481,000
Professional Services Fund (Fund 630)		
Capital Projects Team (revenue-backed)	4.00	600,000
Capital Project Management Software (revenue-backed)	0.00	200,000
Development Review Team Assc. Engineering Tech (revenue-backed)	1.00	145,000
Parks and Open Space Financial Analyst (revenue-backed)	0.25	42,500
Transportation Team: Transportation Planner and Sr. Management Analyst (revenue-backed)	0.15	21,150
Landscape Architect FTE Increase (revenue-backed)	0.40	-
Total	61.65	15,577,062

¹ See General Fund Budget Changes for additional changes.

² See the City Focus: Community Safety Initiative for more information.

FTE represents budgeted positions. See the Personnel section of the FY23 Proposed Budget for additional information about FTE.

The FY23 Proposed Budget also includes \$17.8 million of budget investments made possible through American Rescue Plan Act (ARPA) funding. The following table summarizes ARPA investments made in FY22 and FY23. More information on ARPA investments can be found in the City Focus: American Rescue Plan Act.

American Rescue Plan Act Funding

Program/Activity	FY22 at 12/31/21	FY23 Proposed	Total Funding
Community and Organizational Investments			
Body Worn Cameras/In-car videos		\$1,660,000	\$1,660,000
Childcare Assistance	300,000		300,000
ARPA position	120,000	150,000	270,000
Fire Services Stabilization	200,000		200,000
Financial Resilience - budget process	300,000	300,000	600,000
Broadband study (State directed)*	150,000		150,000
Cybersecurity	250,000	350,000	600,000
Alternative response implementation		175,000	175,000
Alternative response study	150,000		150,000
Shelter and Unhoused Response			
Housing Implementation Pipeline Work		150,000	150,000
Unhoused Response	7,359,157	8,075,000	15,434,157
Unhoused Response (State directed)*	3,500,000		3,500,000
Fee Support for Affordable Housing	2,287,000		2,287,000
COVID Response			
COVID-19 Response	390,000	250,000	640,000
Budget Committee Motions			
Urban Forestry - BC Motion	50,000		50,000
Fire Station 2 - BC Motion	1,000,000	1,000,000	2,000,000
Facility Repairs and Infrastructure			
Hult Center Roof		1,000,000	1,000,000
Library Roof		375,000	375,000
Fire Station Roof(s)		1,000,000	1,000,000
Multiple Parks		1,000,000	1,000,000
MLK/M Reynolds Parks		2,000,000	2,000,000
ALS to BLS	290,000	290,000	580,000
Fund stabilization - Ambulance Transport Fund	314,523		314,523
PW Facility	600,000		600,000
Parking/PW Facility	1,000,000		1,000,000
Total	18,260,680	17,775,000	36,035,680
		Direct ARPA Allocation	35,908,037
		*State ARPA Allocation	3,650,000
		Total ARPA Awards	39,558,037
		Remaining ARPA Reserve	3,522,357

Budget Committee Motions to Amend the FY23 Proposed Budget

ATTACHMENT B

#	Source	Motion	FY23 Budget Changes			1X\$/OG*	Vote	Opposed, Abstained, and Absent Members
			Revenue Change	Expenditure Change	Net Amount			
1	Semple	Move to recommend that the city manager add \$300,000 from ARPA reserves for the purchase and installation of a downtown public bathroom and \$10,000 ongoing for operational costs, funded by the Reserve for Revenue Shortfall and included in the base budget beyond FY23.	\$0	\$310,000	\$310,000	1X\$/OG**	12-2, passed	<u>Opposed: E. Kashinsky, R. Jackson</u> <u>Abstained: M. Clark</u> <u>Absent: G. Evans</u>
2	Clark	Move to recommend to City Council direct the City Manager to include \$500,000 in the FY23 budget allocated from ARPA funds for completion of Striker Field Park phase 2.	\$0	\$500,000	\$500,000	1X\$	8-7, passed	<u>Opposed: E. Kashinsky, R. Jackson, K. Ryan, S. Cancel, R. Kounovsky, M. Keating, R. Moore</u> <u>Absent: G. Evans</u>
Total Budget Committee Approved FY23 General Fund Ongoing Motions			\$0	\$10,000	\$10,000			
Total Budget Committee Approved FY23 General Fund One-Time Motions			\$0	\$800,000	\$800,000			
<p>*Funds are appropriated one-time (1X\$) or ongoing (OG). **Of the \$310,000 for the downtown public bathroom, \$300,000 is one-time and \$10,000 is ongoing.</p>								

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, 2022, and ending June 30, 2023, 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 27th day of June, 2022.

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 27th day of June, 2022.

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, 2022, AND ENDING JUNE 30, 2023**

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, 2022 and ending June 30, 2023, 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 \$14,087,017 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, 2022 and ending June 30, 2023; 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	\$14,087,017

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 2022-2023, 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 27th day of June, 2022.

City Recorder

ATTACHMENT E, EXHIBIT A

City of Eugene Expenditure Appropriations by Fund

	<u>General Fund</u>	\$
Department Operating		
Central Services		41,096,587
Fire and Emergency Medical Services		35,513,983
Library, Recreation and Cultural Services		39,846,000
Planning and Development		10,174,629
Police		63,937,242
Public Works		7,634,641
Total Department Operating		<u>198,203,082</u>
Non-Departmental		
Interfund Transfers		14,763,300
Special Payments		500,000
Contingency		100,000
Reserve*		24,162,996
Unappropriated Ending Fund Balance*		29,590,000
Total Non-Departmental		<u>69,116,296</u>
Total General Fund		<u><u>267,319,378</u></u>
	<u>Special Assessment Management Fund</u>	
Department Operating		
Central Services		108,927
Total Department Operating		<u>108,927</u>
Non-Departmental		
Interfund Transfers		12,000
Special Payments		30,000
Reserve*		50,000
Balance Available*		278,579
Total Non-Departmental		<u>370,579</u>
Total Special Assessment Management Fund		<u><u>479,506</u></u>

<u>Library Local Option Levy Fund</u>		\$
Department Operating		
Library, Recreation and Cultural Services		3,166,041
Total Department Operating		<u>3,166,041</u>
Non-Departmental		
Reserve*		2,725,491
Total Non-Departmental		<u>2,725,491</u>
Total Library Local Option Levy Fund		<u><u>5,891,532</u></u>

<u>Parks and Recreation Local Option Levy Fund</u>		
Department Operating		
Central Services		5,601
Library, Recreation and Cultural Services		610,000
Police		413,023
Public Works		3,919,814
Total Department Operating		<u>4,948,438</u>
Non-Departmental		
Balance Available*		11,517
Total Non-Departmental		<u>11,517</u>
Total Parks and Recreation Local Option Levy Fund		<u><u>4,959,955</u></u>

<u>Road Fund</u>		
Department Operating		
Public Works		16,666,218
Total Department Operating		<u>16,666,218</u>
Non-Departmental		
Interfund Transfers		1,642,000
Balance Available*		5,850,814
Total Non-Departmental		<u>7,492,814</u>
Total Road Fund		<u><u>24,159,032</u></u>

<u>Public Safety Communications Fund</u>		\$
Department Operating		
Police		3,210,128
Total Department Operating		<u>3,210,128</u>
Non-Departmental		
Interfund Transfers		388,000
Budget Reserves		152,000
Balance Available*		1,576,598
Total Non-Departmental		<u>2,116,598</u>
Total Public Safety Communications Fund		<u><u>5,326,726</u></u>

<u>Telecommunications Registration/Licensing Fund</u>		
Department Operating		
Central Services		2,738,230
Total Department Operating		<u>2,738,230</u>
Non-Departmental		
Debt Service		25,000
Interfund Transfers		44,000
Special Payments		120,000
Reserve*		1,468,128
Balance Available*		641,529
Total Non-Departmental		<u>2,298,657</u>
Total Telecommunications Registration/Licensing Fund		<u><u>5,036,887</u></u>

<u>Community Safety Fund</u>		\$
Department Operating		
Central Services		7,216,221
Fire and Emergency Medical Services		2,304,777
Library, Recreation and Cultural Services		1,044,033
Police		13,356,184
Total Department Operating		<u>23,921,215</u>
Non-Departmental		
Interfund Transfers		420,000
Balance Available*		8,655,532
Total Non-Departmental		<u>9,075,532</u>
Community Safety Fund		<u><u>32,996,747</u></u>
<u>Housing Programs and Construction Fund</u>		
Department Operating		
Fire and Emergency Medical Services		404,225
Planning and Development		9,893,123
Public Works		657,888
Total Department Operating		<u>10,955,236</u>
Non-Departmental		
Interfund Transfers		1,083,000
Special Payments		4,711,016
Balance Available*		9,283,696
Total Non-Departmental		<u>15,077,712</u>
Total Housing Programs and Construction Fund		<u><u>26,032,948</u></u>

<u>Solid Waste and Recycling Fund</u>		<u>\$</u>
Department Operating		
Planning and Development		1,611,157
Total Department Operating		<u>1,611,157</u>
Non-Departmental		
Interfund Transfers		190,000
Balance Available*		837,737
Total Non-Departmental		<u>1,027,737</u>
Total Solid Waste and Recycling Fund		<u><u>2,638,894</u></u>

<u>Community Development Fund</u>		
Department Operating		
Planning and Development		5,314,259
Total Department Operating		<u>5,314,259</u>
Total Capital Projects		<u>1,005</u>
Non-Departmental		
Debt Service		356,871
Interfund Transfers		89,000
Special Payments		8,742,290
Reserve*		1,643,664
Total Non-Departmental		<u>10,831,825</u>
Total Community Development Fund		<u><u>16,147,089</u></u>

<u>Library, Parks and Recreation Fund</u>		
Department Operating		
Library, Recreation and Cultural Services		399,000
Total Department Operating		<u>399,000</u>
Total Capital Projects		<u>674,718</u>
Non-Departmental		
Special Payments		7,572
Reserve*		4,456,482
Balance Available*		1,394,034
Total Non-Departmental		<u>5,858,088</u>
Total Library, Parks and Recreation Fund		<u><u>6,931,806</u></u>

<u>General Obligation Debt Service Fund</u>		\$
Non-Departmental		
Debt Service		13,782,432
Total Non-Departmental		<u>13,782,432</u>
Total General Obligation Debt Service Fund		<u><u>13,782,432</u></u>
<u>Miscellaneous Debt Service Fund</u>		
Non-Departmental		
Debt Service		1,323,658
Balance Available*		121,314
Total Non-Departmental		<u>1,444,972</u>
Total Miscellaneous Debt Service Fund		<u><u>1,444,972</u></u>
<u>Special Assessment Bond Debt Fund</u>		
Non-Departmental		
Debt Service		117,400
Interfund Transfers		10,000
Reserve*		60,061
Total Non-Departmental		<u>187,461</u>
Total Special Assessment Bond Debt Fund		<u><u>187,461</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>52,955,365</u>
Non-Departmental		
Reserve*		26,560
Balance Available*		6,863,503
Total Non-Departmental		<u>6,890,063</u>
Total General Capital Projects Fund		<u><u>59,865,428</u></u>

<u>Systems Development Capital Projects Fund</u>		\$
Department Operating		
Planning and Development		195,266
Public Works		486,401
Total Department Operating		<u>681,667</u>
Total Capital Projects		<u>32,172,266</u>
Non-Departmental		
Interfund Transfers		89,000
Balance Available*		14,795,415
Total Non-Departmental		<u>14,884,415</u>
Total Systems Development Capital Projects Fund		<u><u>47,738,348</u></u>
<u>Transportation Capital Projects Fund</u>		
Total Capital Projects		<u>58,137,954</u>
Non-Departmental		
Balance Available*		1,733,946
Total Non-Departmental		<u>1,733,946</u>
Total Transportation Capital Projects Fund		<u><u>59,871,900</u></u>
<u>Special Assessments Capital Projects Fund</u>		
Non-Departmental		
Interfund Transfers		20,000
Balance Available*		23,885
Total Non-Departmental		<u>43,885</u>
Total Special Assessments Capital Projects Fund		<u><u>43,885</u></u>

<u>Municipal Airport Fund</u>		<u>\$</u>
Department Operating		
Fire and Emergency Medical Services		1,418,194
Police		1,213,223
Public Works		11,626,450
Total Department Operating		<u>14,257,867</u>
Total Capital Projects		<u>39,004,303</u>
Non-Departmental		
Interfund Transfers		748,000
Reserve*		8,704,486
Balance Available*		31,560,032
Total Non-Departmental		<u>41,012,518</u>
Total Municipal Airport Fund		<u><u>94,274,688</u></u>

<u>Parking Services Fund</u>		
Department Operating		
Central Services		432,396
Planning and Development		7,927,024
Public Works		45,000
Total Department Operating		<u>8,404,420</u>
Total Capital Projects		<u>764,522</u>
Non-Departmental		
Debt Service		15,000
Interfund Transfers		240,000
Special Payments		150,000
Balance Available*		322,651
Total Non-Departmental		<u>727,651</u>
Total Parking Services Fund		<u><u>9,896,593</u></u>

<u>Wastewater Utility Fund</u>		<u>\$</u>
Department Operating		
Public Works		32,004,039
Total Department Operating		<u>32,004,039</u>
Total Capital Projects		<u>7,945,021</u>
Non-Departmental		
Interfund Transfers		1,725,000
Special Payments		31,500,000
Balance Available*		955,120
Total Non-Departmental		<u>34,180,120</u>
Total Wastewater Utility Fund		<u><u>74,129,180</u></u>

<u>Stormwater Utility Fund</u>		
Department Operating		
Public Works		20,081,009
Total Department Operating		<u>20,081,009</u>
Total Capital Projects		<u>9,970,694</u>
Non-Departmental		
Interfund Transfers		1,181,000
Special Payments		15,000
Balance Available*		8,484,029
Total Non-Departmental		<u>9,680,029</u>
Total Stormwater Utility Fund		<u><u>39,731,732</u></u>

<u>Ambulance Transport Fund</u>		
Department Operating		
Fire and Emergency Medical Services		12,210,202
Total Department Operating		<u>12,210,202</u>
Non-Departmental		
Interfund Transfers		1,561,233
Balance Available*		742,995
Total Non-Departmental		<u>2,304,228</u>
Total Ambulance Transport Fund		<u><u>14,514,430</u></u>

<u>Fleet Services Fund</u>		\$
Department Operating		
Public Works		12,441,688
Total Department Operating		<u>12,441,688</u>
Non-Departmental		
Interfund Transfers		495,000
Reserve*		7,691,387
Balance Available*		1,393,221
Total Non-Departmental		<u>11,579,608</u>
Total Fleet Services Fund		<u><u>24,021,296</u></u>

<u>Information Systems and Services Fund</u>		
Department Operating		
Central Services		11,309,671
Total Department Operating		<u>11,309,671</u>
Non-Departmental		
Interfund Transfers		275,000
Reserve*		3,439,274
Balance Available*		1,773,876
Total Non-Departmental		<u>5,488,150</u>
Total Information Systems and Services Fund		<u><u>16,797,821</u></u>

<u>Facilities Services Fund</u>		
Department Operating		
Central Services		13,165,480
Planning and Development		684,161
Total Department Operating		<u>13,849,641</u>
Total Capital Projects		<u>919,258</u>
Non-Departmental		
Interfund Transfers		528,000
Reserve*		200,000
Balance Available*		2,949,028
Total Non-Departmental		<u>3,677,028</u>
Total Facilities Services Fund		<u><u>18,445,927</u></u>

<u>Risk and Benefits Fund</u>		<u>\$</u>
Department Operating		
Central Services		48,159,850
Total Department Operating		<u>48,159,850</u>
Non-Departmental		
Debt Service		8,437,400
Interfund Transfers		371,000
Reserve*		4,749,241
Balance Available*		22,953,760
Total Non-Departmental		<u>36,511,401</u>
Total Risk and Benefits Fund		<u><u>84,671,251</u></u>
<u>Professional Services Fund</u>		
Department Operating		
Public Works		10,347,345
Total Department Operating		<u>10,347,345</u>
Non-Departmental		
Interfund Transfers		932,000
Reserve*		312,149
Balance Available*		189,950
Total Non-Departmental		<u>1,434,099</u>
Total Professional Services Fund		<u><u>11,781,444</u></u>
Total Resolution		<u><u>969,119,288</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 Systems 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 - 328)	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
	328	2023 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

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