

EUGENE CITY COUNCIL AGENDA ITEM SUMMARY



Public Hearing and Action: Resolution Adopting a Supplemental Budget;
Making Appropriations for the City of Eugene for the Fiscal Year
Beginning July 1, 2022 and Ending June 30, 2023

Meeting Date: June 26, 2023
Department: Central Services
www.eugene-or.gov

Agenda Item Number: X
Staff Contact: Liz Butterfield
Contact Telephone Number: 541-682-5512

ISSUE STATEMENT

Council approval of the second Supplemental Budget (SB2) for Fiscal Year 2022-2023 (FY23) is requested. Oregon Local Budget Law (ORS 294.471) allows for supplemental budgets in the event of “an occurrence or condition that is not ascertained when preparing the original budget or a previous supplemental budget for the current year or current budget period and that requires a change in financial planning.” ORS 294.471 also allows for a supplemental budget if there are, “funds that are made available by another unit of federal, state or local government and the availability of which could not reasonably be foreseen when preparing the original budget.” This Supplemental Budget does not authorize any increase in the property tax levy and has been published in compliance with the Oregon Local Budget Law.

BACKGROUND

This second supplemental budget of FY23 recognizes new revenues and authorizes changes in legal levels of appropriations for the current fiscal year (FY23). A summary of items included in this supplemental budget is presented below:

General Fund Items

General Fund items included in this supplemental budget include revenue-backed items, reappropriating existing funding, or one-time funding requests using reserves or contingency.

General Fund Requests

		Amount
Revenue-Backed	State Emergency Response Reimbursement	\$453,761
	Personnel Cross Bill for Springfield Fire Positions	441,544
	New Police Grants	308,388
	EWEB Riverfront Park Maintenance Contribution	75,000
	PIKE Philanthropy Donation	20,000
	Fire Marshal's Office Outreach Materials Grant	5,750
Subtotal		1,304,443
Reappropriate Existing Funds	Affordable Housing Trust Fund Contribution	500,000
One-Time Requests	Personnel Expense Adjustments	2,496,640
	City Election Costs	
	Council Contingency Funded	42,000
	Reserves Funded	20,000
	Mims House Special Historic Zone Council Contingency Funded	4,000
Subtotal		2,562,640
Total General Fund Items		\$4,367,083

Revenue-Backed General Fund Items

State Emergency Response Reimbursement

This item recognizes state wildfire and emergency response reimbursement of \$453,761 from Eugene’s fire response efforts for six Oregon wildfires, including the Cedar Creek wildfire, and Hurricane Ian in 2022. This revenue is generated by the State of Oregon to reimburse Eugene’s efforts.

Personnel Cross Bill for Springfield Fire Positions

The City of Eugene has an Intergovernmental Agreement with the City of Springfield which allows Eugene Fire and Emergency Medical Services staff to fill Springfield positions as necessary. This appropriation recognizes reimbursement of \$441,544 for Eugene Fire staff filling Springfield positions.

New Police Grants

This item adds \$308,388 for new Police department grants:

Grantor	Type	Amount
Department of Justice	Vehicles & Equipment	\$255,463
Department of Homeland Security	Explosive Mitigation Equipment & Training	51,425
Oregon Dept of Public Safety - Standards and Training	Training	1,500
Total New Police Grants		\$308,388

EWEB Riverfront Park Maintenance Contribution

This item adds \$75,000 in the Parks and Open Spaces division of Public Works for maintenance of the Riverfront Park, paid for with contributions from EWEB. The City and EWEB mutually agreed to maintain this park for the use and enjoyment of the public. This annual contribution by EWEB is made ongoing in the 2023-2025 biennial budget.

PIKE Philanthropy Donation

The University of Oregon Gamma Pi chapter of the Pi Kappa Alpha (PIKE) fraternity donated \$20,000 to Eugene Springfield Fire (ESF) after a firefighter challenge fundraising event that PIKE held in November 2022. The donation will fund peer support training for 30 ESF firefighters.

Fire Marshal's Office Outreach Materials Grant

The Walmart company awarded Eugene Springfield Fire \$5,750 through its community grant program. Funds will be used to update and improve educational materials around fire prevention.

Reappropriate Existing Funds

Affordable Housing Trust Fund Contribution

This item redirects \$500,000 of unhoused strategies funds made available through American Rescue Plan Act resources and redirects them to the Affordable Housing Trust Fund. Since 2019, a transfer to the Affordable Housing Trust Fund was added annually to the budget using Marginal Beginning Working Capital, per Council direction. Due to resource constraints, this transfer was not added on the FY23 December Supplemental Budget.

One-Time General Fund Requests

Personnel Expense Adjustments

This item increases appropriations by \$2,496,640 for a personnel services adjustment due to increased labor contract costs and market study adjustments over what was estimated during the FY23 budget preparation. Funding will come from the Reserve for Revenue Shortfall.

City Election Costs

This item increases appropriation by \$62,000 for May 2023 election costs which include printing and mailing of the City of Eugene voter pamphlet and election administration, as approved by the City Council on February 13, 2023. This is funded using \$42,000 of City Council Contingency funds and \$20,000 from the Reserve for Revenue Shortfall.

Mims House Special Historic Zone

This item uses Council Contingency funds to pay for up to \$4,000 of planning application fees to establish a special historic zone for the Mims House, pursuant to City Council motion made May 9, 2022.

<i>General Fund Main Subfund Reserves and Contingency Reconciliation</i>		Amount
Reserve for	FY23 Authorized Budget as of 12/31/22	\$10,619,014
Revenue Shortfall	FY23 June SB Requests	(2,516,640)
<i>Total Reserve for Revenue Shortfall</i>		<u>\$8,102,374</u>
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Council Contingency	FY23 Authorized Budget as of 12/31/22	\$46,000
	FY23 June SB Requests	(46,000)
<i>Total Council Contingency Reconciliation</i>		<u>\$0</u>

Supplemental budget requests impact the General Fund Reserve for Revenue Shortfall (RRSF) and City Council Contingency. The General Fund RRSF acts as the City’s “savings account” and provides stability and flexibility in uncertain economic times. The City Council Contingency provides a resource for emerging needs, and appropriations must be authorized by City Council. The supplemental budget action will reduce the RRSF by \$2.5 million, and reduce the Council Contingency by \$46,000. The 2023-2025 biennial forecast incorporated estimates for the FY23 budget actions taken on this Supplemental Budget that impact the RRSF and related departmental spending. These actions are offset by planned departmental underspending in FY23, which is estimated to achieve a \$10 million RRSF in the 2023-2025 biennium.

Non-General Fund Items

The following table summarizes the Non-General Fund items included in this supplemental budget.

Non-General Fund Requests

Reporting Fund	Item	Amount
General Capital Projects (310)	City Hall Purchase and Closing Costs	\$5,489,746
	2023 Parks and Recreation Bond Debt Issuance Costs	225,000
	Capital Bond Fund Retainage Adjustment	(518,581)
Subtotal General Capital Projects Fund		5,196,165
Ambulance Transport (592)	GEMT Revenue for Increased Personnel Costs	976,523
	Personnel Cross Bill for Springfield Fire Positions	797,601
	EMS Redesign Cross Billing	500,000
	Personnel Expense Adjustments	200,000
	State Emergency Response Reimbursement	48,472
Subtotal Ambulance Transport Fund		2,522,596
Professional Services (630)	Professional Services Budget Transfer	1,500,000
Transportation Capital Projects (340)	Capital Bond Fund Retainage Adjustment	(321,156)
Community Development (170)	Shift Housing Loans to Grants	700,000
	Closing CDBG Section 108 Loan Fund	62,652
Subtotal Community Development Fund		762,652
Public Safety Communications (130)	Replace Microwave Infrastructure for VHF Radio System	150,000
Special Assessments Management (110)	2011 Limited Tax (Assessments) Bond Payoff	50,000
Parks and Recreation Local Option Levy (112)	Personnel Expense Adjustments	15,000
Municipal Airport (510)	Personnel Expense Adjustments	12,000
<i>Total Non-General Fund Requests</i>		<i>\$9,887,257</i>

General Capital Projects Fund (310):

City Hall Purchase and Closing Costs

This item transitions \$5.5 million from balance available into Capital projects, to make available \$8 million for the purchase of the former EWEB building for City Hall and provides funding authority for other associated purchasing costs.

2023 Parks and Recreation Bond Debt Issuance Costs

This item corrects the accounting transactions for \$225,000 in debt service to record debt issuance costs related to the recent sale of the 2023 Parks and Recreation bonds.

Capital Bond Fund Retainage Adjustment

This item trues up capital budgets to adjust for retainage withheld in FY22 that was not included in the capital carryover reconciliation as part of the FY23 December Supplemental Budget. This action reduces capital project budgets by \$518,581 and increases balance available by the same amount.

Ambulance Transport Fund (592):

GEMT Revenue for Increased Personnel Costs

This item recognizes \$976,523 of additional Ground Emergency Medical Transport (GEMT) revenue over what was originally budgeted based on actual revenue received. These funds will offset increased overtime costs due to vacancies and COVID-related staff outages.

Personnel Cross Bill for Springfield Fire Positions

The City of Eugene has an Intergovernmental Agreement with the City of Springfield which allows Eugene Fire and Emergency Medical Services staff to fill Springfield positions as necessary. This item recognizes reimbursement of \$797,601 for Eugene Fire staff filling Springfield positions.

EMS Redesign Cross Billing

This item recognizes \$500,000 of revenue from Springfield for their share of employee costs during a redesign of Emergency Medical Services (EMS). Currently, Eugene is filling all the Single Role Paramedic positions, and Springfield will be billed for their share of these employee costs.

Personnel Expense Adjustments

This item increases appropriations by \$200,000 for a personnel services adjustment due to increased labor contract costs and market study adjustments over what was estimated during the FY23 budget preparation. Funding will come from balance available.

State Emergency Response Reimbursement

This item recognizes state wildfire and emergency response reimbursement of \$48,472 from Eugene's fire response efforts for six Oregon wildfires, including the Cedar Creek wildfire, and Hurricane Ian in 2022. This revenue is generated by the State of Oregon to reimburse Eugene's efforts.

Professional Services Fund (630): Professional Services Budget Transfer

This item increases Public Works budget authority by \$1,500,000 in the Professional Services Fund (630) via a transfer from the Transportation Capital Projects Fund (340). The Professional Services Fund accounts for professional services performed by Public Works personnel for other City funds and outside agencies. Revenues in this fund are generated from charges for these services. This fund experienced an operations shortfall through FY23 due to holding rates flat, vacant positions not recovering estimated revenue, and increasing operational costs. Funds currently budgeted in transportation capital projects will be used instead for professional services towards project delivery.

Transportation Capital Projects (340): Capital Bond Fund Retainage Adjustment

This item trues up capital budgets to adjust for retainage withheld in FY22 that was not included in the capital carryover reconciliation as part of the FY23 December Supplemental Budget. This action reduces capital project budgets by \$321,156 and increases balance available by the same amount.

Community Development (170):

Shift Housing Loans to Grants

This item transitions \$700,000 of State Housing Grant funds from forgivable loans in the Low-Income Housing subfund to grants due to a program shift in how funds can be dispersed to recipients.

Closing CDBG Section 108 Loan Fund

This item transfers \$62,652 of remaining funds from a reserve held in the CDBG Section 108 Loan subfund back to the Urban Renewal Agency.

In FY08 the department of Housing and Urban Development (HUD) supplied a loan to the City for construction of the Centre Court building. At the time of the loan, the URA Downtown General Fund (817) transferred \$600,000 to the City to act as a reserve for HUD loan and grant programs used to help offset development costs. The HUD loan was paid off early in June of 2022. This budget action repays the URA Downtown General Fund the remaining balance of its reserve contribution, plus interest.

Public Safety Communications (130): Replace Microwave Infrastructure for VHF Radio System

This item increases budget authority by \$150,000 for the replacement of microwave infrastructure at Coburg and Crestview sites for the Very High Frequency (VHF) radio system. The additional authority is needed due to the high cost of equipment and will be funded with reserves.

Special Assessments Management (110): 2011 Limited Tax (Assessments) Bond

This item transfers \$50,000 of reserve funds from the Special Assessments Management Fund (110) to the Special Assessment Bond Debt Service Fund (250) to pay the remaining principal and interest on the 2011 Limited Tax (Assessments) Bond.

Parks and Recreation Local Option Levy (112): Personnel Expense Adjustments

This item increases appropriations by \$15,000 for a personnel services adjustment due to increased labor contract costs and market study adjustments over what was estimated during the FY23 budget preparation. Funding will come from Balance Available.

Municipal Airport (510): Personnel Expense Adjustments

This item increases appropriations by \$12,000 for a personnel services adjustment due to increased labor contract costs and market study adjustments over what was estimated during the FY23 budget preparation. Funding will come from Balance Available.

PREVIOUS COUNCIL DIRECTION

The supplemental budget includes some budget changes as a result of previous Council direction and discussion. Some of the recent Council meetings that have resulted in supplemental budget appropriations include, but are not limited to:

[May 9, 2022, Mims House Zone Change and Use of Council Contingency](#)

City Council approved a motion to use up to \$7,500 of Council contingency funds to pay the City application fees for the establishment of a special area zone, historic zone for the Mims property at High Street and Third Alley.

[February 13, 2023, May Election Costs](#)

City Council approved a motion to offset May 2023 election costs from the Council Contingency, which include printing and mailing of the City of Eugene voter pamphlet.

[May 22, 2023, Mims House Zone Change Application](#)

City Council approved the initiation process to establish a Special Historic Zone for the Mims House property. Council initiation will allow the City to process and review the application for a Special Historic Zone.

COUNCIL OPTIONS

Particular requests requiring more information or discussion may be removed from the supplemental budget and delayed for action to a future supplemental budget in the next fiscal year. In certain cases, there may be a financial or legal impact to delaying budget approval. These impacts may include Oregon Local Budget Law violations due to exceeding the legal appropriation levels. Council may also adopt amended appropriation amounts or funding sources for specific requests in the supplemental budget.

CITY MANAGER'S RECOMMENDATION

Approve the attached resolution adopting the Supplemental Budget.

SUGGESTED MOTION

Move to adopt a resolution adopting a Supplemental Budget; making appropriations for the City of Eugene for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

ATTACHMENTS

- A. Transaction Summary
- B. Resolution

FOR MORE INFORMATION

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Transaction Summary

010 General Fund

	FY23 Adopted	FY23 SB1 Action	FY23 SB2 Action		FY23 Revised
I. RESOURCES					
BEGINNING WORKING CAPITAL	79,043,390	6,499,384	0		85,542,774
CHANGE TO WORKING CAPITAL					
REVENUE					
Taxes	138,648,000	0	0		138,648,000
Licenses/Permits	5,835,843	0	0		5,835,843
Intergovernmental	11,996,000	6,763,324	389,138	a,b,c	19,148,462
Rental	675,221	20,000	0		695,221
Charges for Services	17,699,768	2,284,973	453,761	d	20,438,502
Fines/Forfeitures	1,739,000	0	0		1,739,000
Miscellaneous	708,923	0	461,544	e,f	1,170,467
Interfund Transfers	10,973,233	566,626	0		11,539,859
Total Revenue	188,275,988	9,634,923	1,304,443		199,215,354
TOTAL RESOURCES	267,319,378	16,134,307	1,304,443		284,758,128
II. REQUIREMENTS					
Department Operating					
Central Services	41,096,587	10,269,851	(59,978)	g,h,i	51,306,460
Fire and Emergency Medical Services	35,513,983	2,583,086	993,423	c,d,e,f,h	39,090,492
Library, Recreation and Cultural Services	39,846,000	3,505,670	100,497	h	43,452,167
Planning and Development	10,174,629	4,332,125	286,380	h,j	14,793,134
Police	63,937,242	1,831,598	1,948,847	a,h	67,717,687
Public Works	7,634,641	684,619	97,914	b,h	8,417,174
Total Department Operating	198,203,082	23,206,949	3,367,083		224,777,114
Non-Departmental					
Interfund Transfers	14,763,300	391,500	500,000	g	15,654,800
Contingency	100,000	(54,000)	(46,000)	i,j	0
Special Payments	500,000	0	0		500,000
Reserves	13,294,233	3,458,621	(2,516,640)	h,i	14,236,214
Reserve for Encumbrances	10,868,763	(10,868,763)	0		0
UEFB	29,590,000	0	0		29,590,000
Total Non-Departmental	69,116,296	(7,072,642)	(2,062,640)		59,981,014
TOTAL REQUIREMENTS	267,319,378	16,134,307	1,304,443		284,758,128

Footnotes continued on following page

010 General Fund

Main Subfund (011):

a) **New Grants** : Increase Intergovernmental revenue by \$308,388 and increase the Police department operating budget by the same amount for new grants:

Grantor	Type	Amount
Department of Justice	Vehicles & Equipment	\$255,463
Department of Homeland Security	Explosive Mtigation Equipment & Training	51,425
Oregon Department of Public Safety - Standards & Training	Training	1,500
Total New Police Grants		\$308,388

b) **Revenue-Backed** : Increase Intergovernmental revenue by \$75,000 and increase the Public Works department operating budget by the same amount for contributions by EWEB for Riverfront Park maintenance. The City and EWEB mutually agreed to maintain this park for the use and enjoyment of the public. This annual contribution is made ongoing in the 2023-2025 biennium.

c) **New Grant** : Increase Intergovernmental revenue by \$5,750 and increase the Fire and Emergency Medical Services department operating budget by the same amount for a grant from Walmart for Fire Marshal's Office outreach material.

d) **Revenue-Backed** : Increase Charges for Services revenue by \$453,761 and increase the Fire and Emergency Medical Services department operating budget by the same amount for state reimbursement of expenses related to wildfire response efforts in 2022.

e) **Revenue-Backed** : Increase Miscellaneous revenue by \$441,544 and increase the Fire and Emergency Medical Services department operating budget by the same amount for Eugene staff filling Springfield positions, per an Intergovernmental agreement. Staff time is reimbursed by the City of Springfield.

f) **New Revenue** : Increase Miscellaneous revenue by \$20,000 and increase the Fire and Emergency Medical Services department operating budget by the same amount for a donation from the University of Oregon PIKE fraternity. Funds will be used for peer support training.

g) **One-Time Funding Request** : Decrease the Central Services department operating budget by \$500,000, and increase Interfund Transfers by the same amount to reappropriate funds made available from American Rescue Plan Act Resources for unhoused strategies, and redirect them to the Affordable Housing Trust Fund, a subfund of the Housing Programs and Construction Fund (150).

h) **One-Time Funding Request** : Increase the following department operating budgets by \$2,496,640 and decrease Reserves by the same amount for increased costs of personnel due to labor contract and market study adjustments.

Department	Amount
Central Services	\$378,022
Fire and Emergency Medical Services	72,368
Library, Recreation and Cultural Services	100,497
Planning and Development	282,380
Police	1,640,459
Public Works	22,914
Total	\$2,496,640

i) **One-Time Funding Request** : Increase the Central Services department operating budget by \$62,000, decrease Contingency by \$42,000 and decrease Reserves by \$20,000 for City election costs.

j) **One-Time Funding Request** : Increase the Planning and Development department operating budget by \$4,000 and decrease Contingency by the same amount for Mims House Special Historic Zone establishment.

110 Special Assessments Management Fund

	FY23 Adopted	FY23 SB1 Action	FY23 SB2 Action	FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	445,641	19,077	0	464,718
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	50	0	0	50
Miscellaneous	3,280	0	0	3,280
Interfund Transfers	30,000	0	0	30,000
Special Payments	535	0	0	535
Total Revenue	33,865	0	0	33,865
TOTAL RESOURCES	479,506	19,077	0	498,583
II. REQUIREMENTS				
Department Operating				
Central Services	108,927	0	0	108,927
Total Department Operating	108,927	0	0	108,927
Non-Departmental				
Interfund Transfers	12,000	0	50,000 a	62,000
Special Payments	30,000	0	0	30,000
Reserves	50,000	0	(50,000) a	0
Balance Available	278,579	19,077	0	297,656
Total Non-Departmental	370,579	19,077	0	389,656
TOTAL REQUIREMENTS	479,506	19,077	0	498,583

110 Special Assessments Management Fund

a) **Administrative Adjustment** : Increase Interfund Transfers \$50,000 and decrease Reserves by the same amount. This item transfers reserve funds from the Special Assessments Management Fund (110) to the Special Assessment Bond Debt Service Fund (250) to pay the remaining principal and interest on the 2011 Limited Tax (Assessments) Bond.

112 Parks and Rec Local Option Levy Fund

	FY23 Adopted	FY23 SB1 Action	FY23 SB2 Action	FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,330,455	218,394	0	1,548,849
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	3,043,000	0	0	3,043,000
Miscellaneous	8,000	0	0	8,000
Interfund Transfers	578,500	(578,500)	0	0
Total Revenue	3,629,500	(578,500)	0	3,051,000
TOTAL RESOURCES	4,959,955	(360,106)	0	4,599,849
II. REQUIREMENTS				
Department Operating				
Central Services	5,601	0	0	5,601
Library, Recreation and Cultural Services	610,000	0	0	610,000
Police	413,023	(737)	15,000	427,286
Public Works	3,919,814	(881,322)	0	3,038,492
Total Department Operating	4,948,438	(882,059)	15,000	4,081,379
Non-Departmental				
Interfund Transfers	0	88,923		88,923
Balance Available	11,517	433,030	(15,000)	429,547
Total Non-Departmental	11,517	521,953	(15,000)	518,470
TOTAL REQUIREMENTS	4,959,955	(360,106)	0	4,599,849

112 Parks and Rec Local Option Levy Fund

a) **One-Time Funding Request** : Increase the Police department operating budget by \$15,000 and decrease Balance Available by the same amount for increased costs of personnel due to labor contract and market study adjustments.

130 Public Safety Communications Fund

	FY23 Adopted	FY23 SB1 Action	FY23 SB2 Action	FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	2,078,672	712,193	0	2,790,865
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	3,000,000	0	0	3,000,000
Charges for Services	241,054	0	0	241,054
Miscellaneous	7,000	0	0	7,000
Total Revenue	3,248,054	0	0	3,248,054
TOTAL RESOURCES	5,326,726	712,193	0	6,038,919
II. REQUIREMENTS				
Department Operating				
Police	3,210,128	0	150,000 a	3,360,128
Total Department Operating	3,210,128	0	150,000	3,360,128
Non-Departmental				
Interfund Transfers	388,000	0	0	388,000
Reserve	152,000	0	0	152,000
Balance Available	1,576,598	712,193	(150,000) a	2,138,791
Total Non-Departmental	2,116,598	712,193	(150,000)	2,678,791
TOTAL REQUIREMENTS	5,326,726	712,193	0	6,038,919

130 Public Safety Communications Fund

a) **One-Time Funding Request** : Increase the Police department operating budget by \$150,000 and decrease Balance Available by the same amount to replace microwave infrastructure at Coburg and Crestview for the Very High Frequency (VHF) radio system.

150 Housing Programs and Construction Fund

	FY23 Adopted	FY23 SB1 Action	FY23 SB2 Action	FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	14,501,698	(1,420,038)	0	13,081,660
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	4,695,000	0	0	4,695,000
Charges for Services	6,745,250	340,000	0	7,085,250
Fines/Forfeitures	25,000	0	0	25,000
Interfund Transfers	0	0	500,000	a 500,000
Miscellaneous	66,000	0	0	66,000
Total Revenue	11,531,250	340,000	500,000	12,371,250
TOTAL RESOURCES	26,032,948	(1,080,038)	500,000	25,452,910
II. REQUIREMENTS				
Department Operating				
Fire and Emergency Medical Services	404,225	0	0	404,225
Planning and Development	9,893,123	601,274	0	10,494,397
Public Works	657,888	0	0	657,888
Total Department Operating	10,955,236	601,274	0	11,556,510
Non-Departmental				
Interfund Transfers	1,083,000	0	0	1,083,000
Special Payments	4,711,016	0	0	4,711,016
Balance Available	9,283,696	(1,681,312)	500,000	a 8,102,384
Total Non-Departmental	15,077,712	(1,681,312)	500,000	13,896,400
TOTAL REQUIREMENTS	26,032,948	(1,080,038)	500,000	25,452,910

150 Housing Programs and Construction Fund

a) **One-Time Funding Request:** Increase Interfund Transfer revenue \$500,000 and increase Balance Available by the same amount for a transfer from the General Fund (010).

170 Community Development Fund

	FY23 Adopted	FY23 SB1 Action	FY23 SB2 Action		FY23 Revised
I. RESOURCES					
BEGINNING WORKING CAPITAL	3,418,464	373,584	0		3,792,048
CHANGE TO WORKING CAPITAL					
REVENUE					
Intergovernmental	10,301,147	1,145,108	0		11,446,255
Charges for Services	86,726	0	0		86,726
Miscellaneous	970,973	0	0		970,973
Special Payments	1,369,779	0	0		1,369,779
Total Revenue	12,728,625	1,145,108	0		13,873,733
TOTAL RESOURCES	16,147,089	1,518,692	0		17,665,781
II. REQUIREMENTS					
Department Operating					
Planning and Development	5,314,259	(260,486)	700,000	a	5,753,773
Total Department Operating	5,314,259	(260,486)	700,000		5,753,773
Capital Projects					
Capital Carryover	1,005	0	0		1,005
Total Capital Projects	1,005	0	0		1,005
Non-Departmental					
Debt Service	356,871	0	0		356,871
Interfund Transfers	89,000	0	0		89,000
Special Payments	8,742,290	2,353,401	(637,348)	a,b	10,458,343
Reserves	1,643,664	(875,316)	(62,652)	b	705,696
Balance Available	0	301,093	0		301,093
Total Non-Departmental	10,831,825	1,779,178	(700,000)		11,911,003
TOTAL REQUIREMENTS	16,147,089	1,518,692	0		17,665,781

170 Community Development Fund

a) **Administrative Adjustment** : Increase the Planning and Development department operating budget by \$700,000 and decrease Special Payments by the same amount. Funds originally budgeted as forgivable loans in the Low-Income Housing subfund of the Community Development Fund (170) will be given as grants to recipients. This change re-budgets \$700,000 from a non-departmental expense for loans to a department operating expense for grants.

b) **Administrative Adjustment** : Increase Special Payments by \$62,652 and decrease Reserves by the same amount for a transfer to the Urban Renewal Agency to repay the remaining balance of a previous loan.

250 Special Assessment Bond Debt Service Fund

	FY23 Adopted	FY23 SB1 Action	FY23 SB2 Action	FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	69,851	9,269	0	79,120
CHANGE TO WORKING CAPITAL				
REVENUE				
Miscellaneous	5,256	0	0	5,256
Interfund Transfers	0	0	50,000 a	50,000
Special Payments	112,354	0	0	112,354
Total Revenue	117,610	0	50,000	167,610
TOTAL RESOURCES	187,461	9,269	50,000	246,730
II. REQUIREMENTS				
Non-Departmental				
Debt Service	117,400	(1,018)	50,000 a	166,382
Interfund Transfers	10,000	0	0	10,000
Reserves	60,061	10,287	0	70,348
Total Non-Departmental	187,461	9,269	50,000	246,730
TOTAL REQUIREMENTS	187,461	9,269	50,000	246,730

250 Special Assessment Bond Debt Service Fund

a) **Administrative Adjustment** : Increase Interfund Transfer revenue \$50,000 and increase Debt Service by the same amount. This administrative item transfers reserve funds from the Special Assessments Management Fund (110) to the Special Assessment Bond Debt Service Fund (250) to pay the remaining principal and interest on the 2011 Limited Tax (Assessments) Bond.

310 General Capital Projects Fund

	FY23 Adopted	FY23 SB1 Action	FY23 SB2 Action		FY23 Revised
I. RESOURCES					
BEGINNING WORKING CAPITAL	48,169,574	(13,964,414)	0		34,205,160
CHANGE TO WORKING CAPITAL					
REVENUE					
Intergovernmental	0	7,093,252	0		7,093,252
Miscellaneous	94,000	0	0		94,000
Interfund Transfers	9,844,000	970,000	0		10,814,000
Special Payments	1,757,854	10,700,000	0		12,457,854
Total Revenue	11,695,854	18,763,252	0		30,459,106
TOTAL RESOURCES	59,865,428	4,798,838	0		64,664,266
II. REQUIREMENTS					
Department Operating					
Library, Recreation and Cultural Services	20,000	0	0		20,000
Total Department Operating	20,000	0	0		20,000
Capital Projects					
Capital Projects	11,764,841	8,063,252	5,489,746	a	25,317,839
Capital Carryover	41,190,524	(2,361,109)	(743,581)	b,c	38,085,834
Total Capital Projects	52,955,365	5,702,143	4,746,165		63,403,673
Non-Departmental					
Debt Service	0	0	225,000	c	225,000
Reserve	26,560	0	0		26,560
Balance Available	6,863,503	(903,305)	(4,971,165)	a,b	989,033
Total Non-Departmental	6,890,063	(903,305)	(4,746,165)		1,240,593
TOTAL REQUIREMENTS	59,865,428	4,798,838	0		64,664,266

310 General Capital Projects Fund

a) **One-time Funding Request** : Increase Capital Projects \$5,489,746 and decrease Balance Available by the same amount. This item adds to the existing project budget available for the purchase and remodeling of City Hall. The total purchase price for City Hall will be \$8,000,000, plus closing costs.

b) **Administrative Adjustment** : Decrease Capital Carryover \$518,581 and increase Balance Available by the same amount. This administrative item trues up capital budgets to adjust for retainage withheld in FY22 that was not included in the capital carryover reconciliation as part of the FY23 December Supplemental Budget.

c) **Administrative Adjustment** : Decrease Capital Carryover by \$225,000 and increase Debt Service by the same amount to record debt issuance costs related to the recent sale of the 2023 Parks and Recreation bonds.

340 Transportation Capital Projects Fund

	FY23 Adopted	FY23 SB1 Action	FY23 SB2 Action		FY23 Revised
I. RESOURCES					
BEGINNING WORKING CAPITAL	45,047,004	(25,964,433)	0		19,082,571
CHANGE TO WORKING CAPITAL					
REVENUE					
Taxes	2,929,000	0	0		2,929,000
Intergovernmental	447,896	24,778,480	0		25,226,376
Rental	35,000	0	0		35,000
Charges for Services	80,000	0	0		80,000
Miscellaneous	63,000	0	0		63,000
Interfund Transfers	650,000	0	0		650,000
Special Payments	10,620,000	0	0		10,620,000
Total Revenue	14,824,896	24,778,480	0		39,603,376
TOTAL RESOURCES	59,871,900	(1,185,953)	0		58,685,947
II. REQUIREMENTS					
Capital Projects					
Capital Projects	14,748,529	4,915,334	0		19,663,863
Capital Carryover	43,389,425	(5,889,103)	(1,821,156)	a,b	35,679,166
Total Capital Projects	58,137,954	(973,769)	(1,821,156)		55,343,029
Non-Departmental					
Interfund Transfers	0	0	1,500,000	a	1,500,000
Balance Available	1,733,946	(212,184)	321,156	b	1,842,918
Total Non-Departmental	1,733,946	(212,184)	1,821,156		3,342,918
TOTAL REQUIREMENTS	59,871,900	(1,185,953)	0		58,685,947

340 Transportation Capital Projects Fund

a) **One-Time Funding Request** : Decrease Capital Carryover by \$1,500,000 and increase Interfund Transfers by the same amount for a transfer to the Professional Services Fund (630). Funds currently budgeted in transportation capital projects will be used instead for professional services towards project delivery.

b) **Administrative Adjustment** : Decrease Capital Carryover \$321,156 and increase Balance Available by the same amount. This item trues up capital budgets to adjust for retainage withheld in FY22 that was not included in the capital carryover reconciliation as part of the FY23 December Supplemental Budget.

510 Municipal Airport Fund

	FY23 Adopted	FY23 SB1 Action	FY23 SB2 Action	FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	66,986,217	(37,209,782)	0	29,776,435
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	45,500	0	0	45,500
Intergovernmental	4,264,117	23,517,630	0	27,781,747
Rental	1,284,948	0	0	1,284,948
Charges for Services	19,608,666	0	0	19,608,666
Fines/Forfeitures	12,240	0	0	12,240
Miscellaneous	73,000	0	0	73,000
Fiscal Transactions	2,000,000	0	0	2,000,000
Total Revenue	27,288,471	23,517,630	0	50,806,101
TOTAL RESOURCES	94,274,688	(13,692,152)	0	80,582,536
II. REQUIREMENTS				
Department Operating				
Fire and Emergency Medical Services	1,418,194	0	0	1,418,194
Police	1,213,223	26,848	12,000	a 1,252,071
Public Works	11,626,450	74,694	0	11,701,144
Total Department Operating	14,257,867	101,542	12,000	14,371,409
Capital Projects				
Capital Projects	11,963,008	11,450,368	0	23,413,376
Capital Carryover	27,041,295	(1,482,115)	0	25,559,180
Total Capital Projects	39,004,303	9,968,253	0	48,972,556
Non-Departmental				
Interfund Transfers	748,000	0	0	748,000
Reserves	8,704,486	(3,370,010)	0	5,334,476
Balance Available	31,560,032	(20,391,937)	(12,000)	a 11,156,095
Total Non-Departmental	41,012,518	(23,761,947)	(12,000)	17,238,571
TOTAL REQUIREMENTS	94,274,688	(13,692,152)	0	80,582,536

510 Municipal Airport Fund

a) **One-Time Funding Request:** Increase the Police department operating budget by \$12,000 and decrease Balance Available by the same amount for increased costs of personnel due to labor contract and market study adjustments.

592 Ambulance Transport Fund

	FY23 Adopted	FY23 SB1 Action	FY23 SB2 Action		FY23 Revised
I. RESOURCES					
BEGINNING WORKING CAPITAL	1,124,880	(358,441)	0		766,439
CHANGE TO WORKING CAPITAL					
REVENUE					
Intergovernmental	2,663,000	40,000	976,523	a	3,679,523
Charges for Services	9,558,550	107,926	48,472	b	9,714,948
Miscellaneous	458,000	0	1,297,601	c,d	1,755,601
Interfund Transfers	710,000	0	0		710,000
Total Revenue	13,389,550	147,926	2,322,596		15,860,072
TOTAL RESOURCES	14,514,430	(210,515)	2,322,596		16,626,511
II. REQUIREMENTS					
Department Operating					
Fire and Emergency Medical Services	12,210,202	115,758	2,522,596	a,b,c,d,e	14,848,556
Total Department Operating	12,210,202	115,758	2,522,596		14,848,556
Non-Departmental					
Interfund Transfers	1,561,233	0	0		1,561,233
Balance Available	742,995	(326,273)	(200,000)	e	216,722
Total Non-Departmental	2,304,228	(326,273)	(200,000)		1,777,955
TOTAL REQUIREMENTS	14,514,430	(210,515)	2,322,596		16,626,511

592 Ambulance Transport Fund

a) **Revenue-Backed** : Increase Intergovernmental revenue by \$976,523 and increase the Fire and Emergency Medical Services department operating budget by the same amount. This item recognizes additional Ground Emergency Medical Transport revenue over what was originally budgeted.

b) **Revenue-Backed** : Increase Charges for Services revenue by \$48,472 and increase the Fire and Emergency Services department operating budget by the same amount for state reimbursement of expenses related to wildfire response efforts in 2022.

c) **Revenue-backed** : Increase Miscellaneous revenue by \$797,601 and increase the Fire and Emergency Services department operating budget by the same amount for Eugene staff filling Springfield positions, per an Intergovernmental agreement. Staff time is reimbursed by the City of Springfield.

d) **Revenue-backed** : Increase Miscellaneous revenue by \$500,000 and increase the Fire and Emergency Medical Services department operating budget by the same amount for cross-billing to the City of Springfield for their share of labor costs related to the Emergency Medical Services redesign.

e) **One-Time Funding Request** : Increase the Fire and Emergency Medical Services department operating budget by \$200,000 and decrease Balance Available by the same amount for increased costs of personnel due to labor contract and market study adjustments.

630 Professional Services Fund

	FY23 Adopted	FY23 SB1 Action	FY23 SB2 Action	FY23 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	304,944	375,463	0	680,407
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	11,471,500	0	0	11,471,500
Miscellaneous	5,000	0	0	5,000
Interfund Transfers	0	0	1,500,000	a 1,500,000
Total Revenue	11,476,500	0	1,500,000	12,976,500
TOTAL RESOURCES	11,781,444	375,463	1,500,000	13,656,907
II. REQUIREMENTS				
Department Operating				
Public Works	10,347,345	0	1,500,000	a 11,847,345
Total Department Operating	10,347,345	0	1,500,000	11,847,345
Non-Departmental				
Interfund Transfers	932,000	0	0	932,000
Reserves	312,149	0	0	312,149
Balance Available	189,950	375,463	0	565,413
Total Non-Departmental	1,434,099	375,463	0	1,809,562
TOTAL REQUIREMENTS	11,781,444	375,463	1,500,000	13,656,907

630 Professional Services Fund

a) **One-Time Funding Request** : Increase Interfund Transfer revenue by \$1,500,000 and increase the Public Works department operating budget by the same amount for a transfer from the Transportation Capital Projects Fund (340). Funds currently budgeted in transportation capital projects will be used instead for professional services towards project delivery.

Resolution Number **XXXX**

**A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET;
MAKING APPROPRIATIONS 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 Supplemental Budget and Making Appropriations is necessary under ORS 294.471.

NOW THEREFORE,

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

Section 1.

That the Supplemental Budget for the City of Eugene, Oregon, for the fiscal year beginning July 1, 2022, and ending June 30, 2023, as set forth in attached Exhibit A is hereby adopted.

Section 2.

The supplemental amounts for the fiscal year beginning July 1, 2022, and ending June 30, 2023, and for the purposes shown in attached Exhibit A are hereby appropriated.

Section 3.

That this Supplemental Budget is prepared in accordance with ORS 294.471(1), which authorizes the formulation of a supplemental budget resulting from "An occurrence or condition that is not ascertained when preparing the original budget or a previous supplemental budget for the current year or current budget period and that requires a change in financial planning." This Supplemental Budget was published in accordance with ORS 294.471(3).

Section 4.

This resolution complies with ORS 294.471(4), and does not authorize an increase in the levy of property taxes above the amount in the Adopted Budget publication.

City Recorder

EXHIBIT A

Amounts
in dollars

GENERAL FUND

Department Operating	
Central Services	(59,978)
Fire and Emergency Medical Services	993,423
Library, Recreation and Cultural Services	100,497
Planning and Development	286,380
Police	1,948,847
Public Works	97,914
Total Department Operating	<u>3,367,083</u>
Non-Departmental	
Contingency	(46,000)
Interfund Transfers	500,000
* Reserves	(2,516,640)
Total Non-Departmental	<u>(2,062,640)</u>
TOTAL GENERAL FUND	<u>1,304,443</u>

SPECIAL ASSESSMENT MANAGEMENT FUND

Non-Departmental	
Interfund Transfers	50,000
* Reserves	(50,000)
Total Non-Departmental	<u>0</u>
TOTAL SPECIAL ASSESSMENT MANAGEMENT FUND	<u>0</u>

PARKS AND REC LOCAL OPTION LEVY

Department Operating	
Police	15,000
Total Department Operating	<u>15,000</u>
Non-Departmental	
* Balance Available	(15,000)
Total Non-Departmental	<u>(15,000)</u>
TOTAL PARKS AND REC LOCAL OPTION LEVY	<u>0</u>

PUBLIC SAFETY COMMUNICATIONS FUND

Department Operating	
Police	150,000
Total Department Operating	<u>150,000</u>
Non-Departmental	
* Balance Available	(150,000)
Total Non-Departmental	<u>(150,000)</u>
TOTAL PUBLIC SAFETY COMMUNICATIONS FUND	<u>0</u>

HOUSING PROGRAMS AND CONSTRUCTION FUND

Non-Departmental	
* Balance Available	500,000
Total Non-Departmental	<u>500,000</u>
TOTAL HOUSING PROGRAMS AND CONSTRUCTION FUND	<u>500,000</u>

COMMUNITY DEVELOPMENT FUND

Department Operating	
Planning and Development	700,000
Total Department Operating	<u>700,000</u>
Non-Departmental	
* Reserves	(62,652)
Special Payments	(637,348)
Total Non-Departmental	<u>(700,000)</u>
TOTAL COMMUNITY DEVELOPMENT FUND	<u>0</u>

SPECIAL ASSESSMENT BOND DEBT SERVICE FUND

Non-Departmental	
Debt Service	50,000
Total Non-Departmental	<u>50,000</u>
TOTAL SPECIAL ASSESSMENT BOND DEBT SERVICE FUND	<u>50,000</u>

GENERAL CAPITAL PROJECTS FUND

Capital Projects		
Capital Projects		4,746,165
Total Capital Projects		<u>4,746,165</u>
Non-Departmental		
Debt Service		225,000
* Balance Available		<u>(4,971,165)</u>
Total Non-Departmental		<u>(4,746,165)</u>
TOTAL GENERAL CAPITAL PROJECTS FUND		<u>0</u>

TRANSPORTATION CAPITAL PROJECTS FUND

Capital Projects		
Capital Projects		(1,821,156)
Total Capital Projects		<u>(1,821,156)</u>
Non-Departmental		
Interfund Transfers		1,500,000
* Balance Available		<u>321,156</u>
Total Non-Departmental		<u>1,821,156</u>
TOTAL TRANSPORTATION CAPITAL PROJECTS FUND		<u>0</u>

MUNICIPAL AIRPORT FUND

Department Operating		
Police		12,000
Total Department Operating		<u>12,000</u>
Non-Departmental		
* Balance Available		<u>(12,000)</u>
Total Non-Departmental		<u>(12,000)</u>
TOTAL MUNICIPAL AIRPORT FUND		<u>0</u>

AMBULANCE TRANSPORT FUND

Department Operating		
Fire and Emergency Medical Services		2,522,596
Total Department Operating		<u>2,522,596</u>
Non-Departmental		
* Balance Available		<u>(200,000)</u>
Total Non-Departmental		<u>(200,000)</u>
TOTAL AMBULANCE TRANSPORT FUND		<u>2,322,596</u>

PROFESSIONAL SERVICES FUND

Department Operating	
Public Works	<u>1,500,000</u>
Total Department Operating	<u>1,500,000</u>
TOTAL PROFESSIONAL SERVICES FUND	<u>1,500,000</u>
TOTAL REQUIREMENTS - ALL FUNDS	<u>5,677,039</u>

* Reserves and Balance Available are not appropriated for spending and are shown for informational purposes only.