

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, 2012 and Ending June 30, 2013

Meeting Date: December 10, 2012
Department: Central Services
www.eugene-or.gov

Agenda Item Number: 4
Staff Contact: Mia Cariaga
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ISSUE STATEMENT

City Council approval of the first Supplemental Budget (SB1) for Fiscal Year 2013 (FY13) is requested. Oregon Local Budget Law (ORS 294.471) allows for supplemental budgets in the event of “an occurrence or condition that is not ascertained when preparing the original budget or a previous supplemental budget for the current year.” ORS 294.471 also allows for a supplemental budget if there are “funds that are made available by another unit of federal, state or local government and the availability of which could not reasonably be foreseen when preparing the original budget.” This Supplemental Budget does not authorize any increase in the property tax levy and has been published in compliance with the Oregon Local Budget Law.

BACKGROUND

The Supplemental Budget that occurs in December of a fiscal year is usually the largest because of the audit adjustments to budgeted Beginning Working Capital and the reappropriation of funds from the prior fiscal year for program initiatives or projects that were started but not completed in that fiscal year. This Supplemental Budget also recognizes new revenue and authorizes other unanticipated changes in legal appropriations.

Transactions Related to Beginning Working Capital

Isler & Company, LLC, the City's external auditor, has completed its Fiscal Year 2012 (FY12) audit, and this Supplemental Budget includes Marginal Beginning Working Capital (MBWC) adjustments for all City funds. The MBWC is the difference between the estimated and audited actual FY12 revenues and expenditures. This adjustment is recognized on SB1 and is the largest component of the transactions included in this budget request.

General Fund Carryover Reconciliation

The total of the MBWC adjustment and the FY13 budgeted reserve for encumbrances in the Main Subfund of the General Fund is \$4,694,224. This amount is available to be appropriated or put into reserves in the General Fund on SB1. Of this amount, \$1,070,034 is dedicated to prior fiscal year encumbrances.

The City Manager's recommendations for use of carryover resources in the General Fund reflect the motions passed by the Budget Committee and the City Council earlier in this calendar year. A summary of the General Fund reappropriations and other uses of MBWC is included in Attachment A.

This Supplemental Budget reflects the following Budget Committee and City Council motions passed earlier in this calendar year:

- \$100,000 increase in the Public Works Department operating budget for Parks and Open Space operations and maintenance (Budget Committee motion);
- \$225,000 increase in the Planning and Development Department operating budget for 2012/2013 winter homeless strategies (City Council motion).

Additionally, the City Manager is recommending use of the General Fund MBWC to make the following strategic investments in support of goals and priorities previously identified by the City Council:

City Hall

- \$1,000,000 interfund transfer to the Facility Replacement Reserve in the Facilities Services Fund for the City Hall project, which includes reallocation of \$500,000 from the General Capital Fund transfer plus an additional \$500,000.

Economic Prosperity Plan

This work will be guided by the Regional Economic Prosperity Plan, Envision Eugene and the Council Goals with ongoing focus on supporting the local business community, employment and wage growth.

- \$275,000 intergovernmental payment to the Urban Renewal Agency (URA) for the Downtown Loan Program;
- \$128,000 increase in the Planning and Development Department operating budget for efforts related to the plan.

In addition to these two items, this Supplemental Budget includes \$122,280 in prior year reappropriation for job creation and economic development, which is included in the total reappropriations for the Central Services Department. SB1 for the Urban Renewal Agency (URA) also contains an additional \$224,421 for the Downtown Loan Program. This brings the total recommended appropriations for the Economic Prosperity Plan to \$749,701.

Other uses of the General Fund MBWC included in this Supplemental Budget are as follows:

- \$400,000 interfund transfer to the General Capital Projects Fund for capital preservation projects, which is reduced by \$500,000 due to reallocation to the City Hall project;
- \$200,000 increase in the Fire and EMS Department operating budget to cover the cost of a new records management system implementation;
- \$152,000 interfund transfer to the Fleet Fund to cover an increase in fuel costs;
- \$32,000 increase in the Police Department operating budget to cover the lease costs for a police substation at the LCC Downtown Campus.

- \$30,629 increase in the Central Services Department operating budget to cover an additional payment for the FY13 Lane Council of Governments (LCOG) dues (FY13 total of \$60,629);
- \$15,000 increase in the Central Services Department operating budget to cover the costs associated with the Downtown Public Safety Zone court-appointed attorney.

Reserve for Revenue Shortfall

The City Manager is recommending that the remaining \$227,620, after taking into account the above uses of MBWC, be placed in the Reserve for Revenue Shortfall. After this Supplemental Budget, there will be a total of \$10,655,727 in the Reserve for Revenue Shortfall, which represents 8.8 percent of the FY13 adopted General Fund operating expenditures. This represents an increase in the Reserve for Revenue Shortfall of \$921,088 from the end of the previous fiscal year. This reserve balance will assist the City organization in weathering the revenue shortfalls in the current and future years and the uncertainty associated with the City's future fiscal condition. It should be noted, however, that the City also expects to receive about \$800,000 less than budgeted in property tax revenues, which will bring the reserve down to 8.1 percent.

Animal Services Budget Adjustments

This Supplemental Budget includes adjustments to revenues and appropriations associated with the Animal Services Program. These adjustments complete the transition of the Animal Services Program to the City of Eugene.

In prior years, animal code enforcement and field services, shelter services and licensing services were provided by Lane County under intergovernmental agreement with the City. The County ended these services in June 2012. City animal code enforcement, field services and licensing services are now provided by the Eugene Police Department, while shelter and adoption services are operated by Greenhill Humane Society under a contract with the City. The City Spay and Neuter Clinic has been and will continue to be operated by the City.

The FY13 Adopted Budget was based on prior years' funding strategy. To complete the transition of animal services, this Supplemental Budget moves current appropriations for contractual services, including shelter and adoption services, from the Central Services Department to the Police Department. This Supplemental Budget also recognizes additional revenues and increases appropriation authority to support the full implementation of the new contract for shelter services, animal code enforcement, field services and licensing services within the Police Department. The City Spay and Neuter Clinic appropriations will remain in the Central Services Department's operating budget; its revenues and appropriation are adjusted to recognize additional fee revenues and associated expenditures.

All of the additional Animal Service expenditures in this Supplemental Budget are backed by additional revenues from clinic services, animal license sales, and shelter and adoption fees, which total \$331,000, so there a zero net impact to the General Fund.

General Fund Revenue Adjustments

This Supplemental Budget includes a total of \$1,765,420 in General Fund (Main Subfund) revenue increases, not including Animal Services revenue adjustments described above. These revenues include grant revenues rebudgeted from the prior fiscal year, new FY13 grant revenues, Police

dispatching and reimbursable overtime charges, and Police charges to the Oregon Department of Transportation (ODOT). Operating budget appropriations for the departments receiving these revenues are being increased by the same amount.

City Council Contingency

This Supplemental Budget includes a recommendation to use \$20,000 out of \$47,000 in the City Council Contingency account to cover the costs associated with the November 2012 general election voters' pamphlet.

Capital Carryover

The Capital Project Carryover Reconciliation is also included in this Supplemental Budget. An estimate of the unspent balance in each capital project was established in the FY13 Adopted Budget. These estimates have been reconciled with the actual FY12 expenditures, and the Capital Budget is adjusted to reflect the remaining unspent balances in each project. The Capital Carryover on this Supplemental Budget reduces the Capital Budget by \$12,687,838 and increases Balance Available by the same amount.

Recognition of New Revenues

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

Non-General Fund Transactions

This Supplemental Budget recognizes approximately \$12.1 million in non-general fund transactions, other than MBWC, encumbrances and capital carryover reconciliation. Most of this total is reflected in recognizing and re-budgeting \$10 million in grants and other agency revenue. This Supplemental Budget also includes non-general fund reappropriations for projects not completed in the prior fiscal year. Other non-general fund transactions are described in Attachment A.

Timing

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

RELATED CITY POLICIES

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

COUNCIL OPTIONS

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

CITY MANAGER'S RECOMMENDATION

Approve the attached resolution adopting the Supplemental Budget.

SUGGESTED MOTION

Move to adopt a resolution adopting a Supplemental Budget; making appropriations for the City of Eugene for the Fiscal Year beginning July 1, 2012, and ending June 30, 2013.

ATTACHMENTS

- A. Transaction Summary
- B. Resolution

FOR MORE INFORMATION

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Transaction Summary

010 General Fund

	FY13 Adopted	FY13 SB1 Action		FY13 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	39,298,848	2,374,590	a,e,g	41,673,438
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	96,979,000	0		96,979,000
Licenses/Permits	5,829,900	305,000	d	6,134,900
Intergovernmental	3,628,903	1,588,865	b,i	5,217,768
Rental	126,148	0		126,148
Charges for Services	10,526,854	1,034,166	b,d	11,561,020
Fines/Forfeitures	2,618,500	0		2,618,500
Miscellaneous	1,322,950	32,189	b,d	1,355,139
Interfund Transfers	9,750,241	0		9,750,241
Total Revenue	130,782,496	2,960,220		133,742,716
TOTAL RESOURCES	170,081,344	5,334,810		175,416,154
II. REQUIREMENTS				
Department Operating				
Central Services	21,753,409	815,930	a,c,d	22,569,339
Fire & Emergency Medical Svcs	25,143,856	1,296,904	a,b,i	26,440,760
Library, Rec & Cultural Svcs	24,660,404	289,262	a,b,f,h	24,949,666
Planning and Development	5,915,447	578,819	a	6,494,266
Police	43,162,817	2,776,709	a,b,d,e	45,939,526
Public Works	6,361,957	151,489	a	6,513,446
Total Department Operating	126,997,890	5,909,113		132,907,003
Non-Departmental				
Debt Service	231,663	0		231,663
Interfund Transfers	4,878,025	1,552,000	a	6,430,025
Contingency	47,000	(20,000)	c	27,000
Intergovernmental Expenditures	0	275,000	a	275,000
Reserves	14,294,877	100,586	a,e,f,g,h,i,j	14,395,463
Reserve for Encumbrances	2,481,889	(2,481,889)	a,f,h,j	0
UEFB	21,150,000	0		21,150,000
Total Non-Departmental	43,083,454	(574,303)		42,509,151
TOTAL REQUIREMENTS	170,081,344	5,334,810		175,416,154

010 General Fund

Main Subfund (011):

a) **Carryover Reconciliation:**

Carryover Resources:

Beginning Working Capital Adjustment *	\$2,505,465
Reserve for Encumbrances	\$2,188,759
Total Funds Available for Appropriation	\$4,694,224

Carryover Distributions:

Reserve for Encumbrances Distribution to Departments:

Central Services Department	\$617,586
Fire and Emergency Medical Services Department	\$19,300
Library, Recreation, and Cultural Services Department	\$45,622
Planning and Development Department	\$200,819
Police Department	\$135,218
Public Works Department	\$51,489
Total Encumbrance Distribution to Departments	\$1,070,034

Reappropriations from Prior Fiscal Year:

Central Services	\$632,985
Fire and Emergency Medical Services	\$0
Library, Recreation, and Cultural Services	\$0
Planning and Development	\$25,000
Police	\$180,956
Public Works	\$0
Total Reappropriations from Prior Fiscal Year	\$838,941

Other One-Time Funding Requests:

Funding for Winter Homeless Strategies per City Council motion	\$225,000
Increase in Parks and Open Space O&M per Budget Committee motion	\$100,000
Interfund Transfer to the Facilities Services Fund for the City Hall Project	\$1,000,000
Interfund Transfer to the General Capital Projects Fund for Capital Preservation Projects	\$400,000
Intergovernmental Payment to URA for the Downtown Loan Program	\$275,000
Fire & EMS Records Management System	\$200,000
Interfund Transfer to the Fleet Fund for fuel increase	\$152,000
Economic Prosperity Plan	\$128,000
Lease for Police substation at LCC Downtown Campus (ongoing)	\$32,000
Additional amount for FY13 dues to Lane Council of Governments (LCOG)	\$30,629
Court-appointed Downtown Public Safety Zone attorney	\$15,000
Increase in Reserve for Revenue Shortfall	\$227,620
Total Other One-Time Funding Requests	\$2,785,249

Total Carryover Resources Appropriated **\$4,694,224**

* **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital in the Main Subfund of the General Fund by \$2,505,465, which is the audited balance from FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

010 General Fund

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

b) **Revenue Adjustments:** These transactions rebudget grant revenues from prior fiscal year, recognize new FY13 revenues, and increase operating appropriations in the following Departments:

<u>Fire and Emergency Medical Services Department</u>	
Department of Homeland Security Regional Urban Search and Rescue grant	\$6,072
<u>Library, Recreation, and Cultural Services Department</u>	
Federal E-Rate library communication program	\$19,811
BEST afterschool agreement with Eugene 4J School District	\$43,532
Nike grant for 2012 Olympic Trials	\$20,668
State of Oregon public safety funding for 2012 Olympic Trials	\$56,072
Jane Higdon Foundation bicycle safety education and training grant	\$22,000
<u>Police Department</u>	
Various public safety grants	\$576,721
Dispatching charges	\$353,538
Charges for reimbursable overtime	\$520,600
Charges to Oregon Department of Transportation (ODOT)	\$117,217
Dedicated Youth/Police Outreach	\$29,189
Total Revenue Adjustments	\$1,765,420

(These revenue adjustments exclude \$331,000 in new Animal Service revenues, which are described separately below).

c) **City Council Contingency:** Reduce the City Council Contingency by \$20,000, and increase the Central Services Department operating appropriations by the same amount to cover the costs associated with the November 2012 general election voters' pamphlet.

d) **Animal Services Program Changes:** Increase budgeted animal services revenues by \$331,000 to reflect recent program changes, including \$250,000 in dog license fees, \$55,000 in animal shelter fees, \$23,000 in spay and neuter clinic revenues, and \$3,000 in donations. Reduce operating appropriations for this program in the Central Services Department, and increase Animal Services operating appropriations in the Police Department by \$831,270. This transaction realigns budgeted Animal Services revenues and appropriations with the recently implemented program changes with no net impact on the General Fund.

Cultural Services Subfund (031):

e) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$76,082, and decrease the Cultural Services Reserve by the same amount to adjust the budgeted Beginning Working Capital to the audited amount.

f) **Encumbrance Estimate Reconciliation:** Increase the Library, Recreation and Cultural Services (LRCS) Department operating appropriations by \$73,108 to reconcile the amount estimated for payment of obligations incurred but not paid in FY12 to the actual amount paid, increase the Cultural Services Subfund Reserve by \$76,892, and decrease the Reserve for Encumbrances by \$150,000.

Equipment Replacement Subfund (041):

g) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$54,793, and decrease the Equipment Replacement Subfund Reserve by the same amount to adjust the budgeted Beginning Working Capital to the audited amount.

h) **Encumbrance Estimate Reconciliation:** Increase the Library, Recreation and Cultural Services (LRCS) Department operating appropriations by \$8,449 to reconcile the amount estimated for payment of obligations incurred but not paid in FY12 to the actual amount paid, increase the Equipment Replacement Subfund Reserve by \$134,681, and decrease the Reserve for Encumbrances by \$143,130.

i) **Reappropriations:** Re-budget \$863,800 in intergovernmental revenue associated with the 2011 Assistance to Firefighters grant, decrease the Equipment Replacement Subfund reserve by \$207,732, and increase Fire & EMS Department operating appropriations for equipment replacement not completed in the prior fiscal year by \$1,071,532.

010 General Fund

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

	FY13 Adopted	FY13 SB1 Action	FY13 Revised
General Fund Reserve for Revenue Shortfall	\$10,428,107	\$227,620	\$10,655,727
General Fund Reserve for Property Tax Appeals	\$1,000,000	\$0	\$1,000,000
Reserve for Prior Year Encumbrances	\$2,481,889	(\$2,481,889)	\$0
Cultural Services Subfund Reserve	\$1,961,487	\$810	\$1,962,297
Cultural Services Reserve - Dedicated Donations for Arts	\$32,504	\$0	\$32,504
Equipment Replacement Reserve	\$872,779	(\$127,844)	\$744,935
Total	\$16,776,766	(\$2,381,303)	\$14,395,463

110 Special Assessments Management Fund

	FY13 Adopted	FY13 SB1 Action		FY13 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,234,712	9,252	a	1,243,964
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	68,420	0		68,420
Miscellaneous	28,000	0		28,000
Interfund Transfers	45,000	0		45,000
Fiscal Transactions	10,500	0		10,500
Total Revenue	151,920	0		151,920
TOTAL RESOURCES	1,386,632	9,252		1,395,884
II. REQUIREMENTS				
Department Operating				
Central Services	88,143	0		88,143
Total Department Operating	88,143	0		88,143
Non-Departmental				
Interfund Transfers	6,000	0		6,000
Misc. Fiscal Transactions	45,000	0		45,000
Reserve	50,000	0		50,000
Balance Available	1,197,489	9,252	a	1,206,741
Total Non-Departmental	1,298,489	9,252		1,307,741
TOTAL REQUIREMENTS	1,386,632	9,252		1,395,884

110 Special Assessments Management Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$9,252, and increase Balance Available by the same amount. This adjustment brings the FY13 budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

130 Public Safety Communications Fund

	FY13 Adopted	FY13 SB1 Action		FY13 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,497,391	372,947	a	1,870,338
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	795,594	0		795,594
Charges for Services	2,803,977	106,859	b	2,910,836
Miscellaneous	12,395	881	b	13,276
Interfund Transfers	80,725	0		80,725
Total Revenue	3,692,691	107,740		3,800,431
TOTAL RESOURCES	5,190,082	480,687		5,670,769
II. REQUIREMENTS				
Department Operating				
Police	3,539,822	235,807	b,c	3,775,629
Total Department Operating	3,539,822	235,807		3,775,629
Non-Departmental				
Interfund Transfers	173,000	0		173,000
Reserve	1,097,776	0		1,097,776
Balance Available	379,484	244,880	a,c	624,364
Total Non-Departmental	1,650,260	244,880		1,895,140
TOTAL REQUIREMENTS	5,190,082	480,687		5,670,769

130 Public Safety Communications Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$372,947, and increase Balance Available by the same amount. This adjustment brings the FY13 budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **New Revenues:** Recognize Public Safety Answering Point (PSAP) revenues in the amount of \$106,859, decrease Balance Available by \$149,239, and increase appropriations for Communications Center and Regional Radio System equipment by \$256,098. Recognize special event revenues in the amount of \$881, and increase appropriations for youth/police outreach public information program by the same amount.

c) **Encumbrance Estimate Reconciliation:** Reduce the Police Department operating appropriations by \$21,172 to reconcile the amount estimated for payment of obligations incurred but not paid in FY12 to the actual amount paid, and increase Balance Available by the same amount.

131 Road Fund

	FY13 Adopted	FY13 SB1 Action		FY13 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	2,138,489	314,665	a	2,453,154
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	1,648,000	0		1,648,000
Intergovernmental	8,713,844	153,728	b	8,867,572
Rental	57,801	0		57,801
Charges for Services	34,250	0		34,250
Miscellaneous	94,100	0		94,100
Total Revenue	10,547,995	153,728		10,701,723
TOTAL RESOURCES	12,686,484	468,393		13,154,877
II. REQUIREMENTS				
Department Operating				
Public Works	10,472,483	(50,129)	b,c,d	10,422,354
Total Department Operating	10,472,483	(50,129)		10,422,354
Non-Departmental				
Interfund Transfers	721,000	0		721,000
Balance Available	1,493,001	518,522	a,c,d	2,011,523
Total Non-Departmental	2,214,001	518,522		2,732,523
TOTAL REQUIREMENTS	12,686,484	468,393		13,154,877

131 Road Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$314,665, and increase Balance Available by the same amount. This adjustment brings the FY13 budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **New Revenues:** Recognize \$153,728 in Lane Transit District (LTD) grant for the Smart Trips program, and increase Public Works Department operating appropriations by the same amount.
- c) **Encumbrance Estimate Reconciliation:** Reduce the Public Works Department operating appropriations by \$308,968 to reconcile the amount estimated for payment of obligations incurred but not paid in FY12 to the actual amount paid, and increase Balance Available by the same amount.
- d) **Pothole Program Reappropriation:** Reappropriate \$105,111 in FY12 pothole program funding to finish work on unimproved streets and pothole repairs, and decrease Balance Available by the same amount.

135 Telecom Registration/Licensing Fund

	FY13 Adopted	FY13 SB1 Action		FY13 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	5,334,602	2,226,910	a	7,561,512
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	2,900,000	0		2,900,000
Total Revenue	2,900,000	0		2,900,000
TOTAL RESOURCES	8,234,602	2,226,910		10,461,512
II. REQUIREMENTS				
Department Operating				
Central Services	4,344,114	933,442	b,d	5,277,556
Total Department Operating	4,344,114	933,442		5,277,556
Capital Projects				
Capital Projects	0	89,853	b	89,853
Capital Carryover	101,767	(4,450)	c	97,317
Total Capital Projects	101,767	85,403		187,170
Non-Departmental				
Interfund Transfers	456,000	0		456,000
Reserve	0	276,907	b	276,907
Balance Available	3,332,721	931,158	a,b,c,d	4,263,879
Total Non-Departmental	3,788,721	1,208,065		4,996,786
TOTAL REQUIREMENTS	8,234,602	2,226,910		10,461,512

135 Telecom Registration/Licensing Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$2,226,910, and increase Balance Available by the same amount. This adjustment brings the FY13 budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Telecommunication Project Reappropriation:** Reappropriate \$1,630,093 in unspent FY12 funds towards Telecommunications projects, increase the Central Services Department operating appropriations by \$1,263,333, increase capital appropriations by \$89,853, increase Equipment Replacement Reserve by \$276,907, and decrease Balance Available by \$1,630,093.
- c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$4,450, and increase Balance Available by the same amount. This action reconciles the FY13 Capital Carryover Estimate to the actual ending FY12 capital projects balance.
- d) **Encumbrance Estimate Reconciliation:** Reduce the Central Services Department operating appropriations by \$329,891 to reconcile the amount estimated for payment of obligations incurred but not paid in FY12 to the actual amount paid, and increase Balance Available by the same amount.

150 Construction and Rental Housing Fund

	FY13 Adopted	FY13 SB1 Action	FY13 Revised
I. RESOURCES			
BEGINNING WORKING CAPITAL	3,056,983	(535,728) a	2,521,255
CHANGE TO WORKING CAPITAL			
REVENUE			
Licenses/Permits	2,760,000	0	2,760,000
Charges for Services	4,006,000	0	4,006,000
Fines/Forfeitures	50,000	0	50,000
Miscellaneous	476,200	0	476,200
Total Revenue	7,292,200	0	7,292,200
TOTAL RESOURCES	10,349,183	(535,728)	9,813,455
II. REQUIREMENTS			
Department Operating			
Fire/Emergency Medical Svcs	283,355	0	283,355
Planning and Development	5,528,222	(354,120) b	5,174,102
Public Works	409,008	0	409,008
Total Department Operating	6,220,585	(354,120)	5,866,465
Non-Departmental			
Interfund Transfers	630,000	0	630,000
Intergovernmental Expend.	950,000	0	950,000
Balance Available	2,548,598	(181,608) a,b	2,366,990
Total Non-Departmental	4,128,598	(181,608)	3,946,990
TOTAL REQUIREMENTS	10,349,183	(535,728)	9,813,455

150 Construction and Rental Housing Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$535,728, and decrease Balance Available by the same amount. This adjustment brings the FY13 budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Reduce the Planning and Development Department operating appropriations by \$354,120 to reconcile the amount estimated for payment of obligations incurred but not paid in FY12 to the actual amount paid, and increase Balance Available by the same amount.

155 Solid Waste/Recycling Fund

	FY13 Adopted	FY13 SB1 Action		FY13 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	825,957	(124,562)	a	701,395
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	620,215	0		620,215
Charges for Services	25,000	0		25,000
Miscellaneous	5,300	0		5,300
Total Revenue	<u>650,515</u>	<u>0</u>		<u>650,515</u>
TOTAL RESOURCES	<u>1,476,472</u>	<u>(124,562)</u>		<u>1,351,910</u>
II. REQUIREMENTS				
Department Operating				
Central Services	50,000	0		50,000
Planning and Development	944,656	(165,610)	b	779,046
Total Department Operating	<u>994,656</u>	<u>(165,610)</u>		<u>829,046</u>
Non-Departmental				
Interfund Transfers	97,000	0		97,000
Balance Available	384,816	41,048	a,b	425,864
Total Non-Departmental	<u>481,816</u>	<u>41,048</u>		<u>522,864</u>
TOTAL REQUIREMENTS	<u>1,476,472</u>	<u>(124,562)</u>		<u>1,351,910</u>

155 Solid Waste/Recycling Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$124,562, and decrease Balance Available by the same amount. This adjustment brings the FY13 budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Reduce the Planning and Development Department operating appropriations by \$165,610 to reconcile the amount estimated for payment of obligations incurred but not paid in FY12 to the actual amount paid, and increase Balance Available by the same amount.

170 Community Development Fund

	FY13 Adopted	FY13 SB1 Action		FY13 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	5,261,644	(2,541,806)	a	2,719,838
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	3,811,549	1,767,441	a,d	5,578,990
Charges for Services	85,950	0		85,950
Miscellaneous	869,000	0		869,000
Fiscal Transactions	2,660,200	0		2,660,200
Total Revenue	7,426,699	1,767,441		9,194,140
TOTAL RESOURCES	12,688,343	(774,365)		11,913,978
II. REQUIREMENTS				
Department Operating				
Central Services	6,000	0		6,000
Planning and Development	2,854,775	1,109,569	c,d,e	3,964,344
Total Department Operating	2,860,775	1,109,569		3,970,344
Capital Projects				
Capital Projects	800,425	(1,419,435)	a,e	(619,010)
Capital Carryover	1,782,583	(42,498)	b	1,740,085
Total Capital Projects	2,583,008	(1,461,933)		1,121,075
Non-Departmental				
Debt Service	467,681	0		467,681
Interfund Transfers	124,000	0		124,000
Misc. Fiscal Transactions	5,826,879	(618,147)	a	5,208,732
Reserve	826,000	0		826,000
Balance Available	0	196,146	a,b,c	196,146
Total Non-Departmental	7,244,560	(422,001)		6,822,559
TOTAL REQUIREMENTS	12,688,343	(774,365)		11,913,978

170 Community Development Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$2,541,806, increase the budgeted FY13 CDBG grant revenues by \$179,079, decrease capital appropriations by \$1,748,165, decrease the Historic Preservation and Commercial Revitalization Trust loan appropriations by \$618,147, and increase Balance Available by \$3,585. These adjustments bring the FY13 budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$42,498, and increase Balance Available by the same amount. This action reconciles the FY13 Capital Carryover Estimate to the actual ending FY12 capital projects balance.

c) **Encumbrance Estimate Reconciliation:** Reduce the Planning and Development Department operating appropriations by \$150,063 to reconcile the amount estimated for payment of obligations incurred but not paid in FY12 to the actual amount paid, and increase Balance Available by the same amount.

d) **New Revenues:** Recognize Brownfield Assessment Cooperative Agreement intergovernmental revenue in the amount of \$680,200, and increase Planning and Development Department operating appropriations by the same amount.

e) **Rebudget Prior Year Revenues:** Rebudget \$908,162 in prior year CDBG revenues, increase Planning and Development Department operating appropriations by \$579,432, and increase CDBG capital appropriations by \$328,730.

180 Library, Parks, and Recreation Special Revenue Fund

	FY13 Adopted	FY13 SB1 Action		FY13 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	3,431,797	235,380	a	3,667,177
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	0	98,742	d	98,742
Charges for Services	20,000	0		20,000
Miscellaneous	354,324	0		354,324
Total Revenue	374,324	98,742		473,066
TOTAL RESOURCES	3,806,121	334,122		4,140,243
REQUIREMENTS				
Department Operating				
Library, Rec & Cultural Svcs	372,000	(14,481)	c	357,519
Total Department Operating	372,000	(14,481)		357,519
Capital Projects				
Capital Projects	51,016	98,742	d	149,758
Capital Carryover	1,149,001	(51,141)	b	1,097,860
Total Capital Projects	1,200,017	47,601		1,247,618
Non-Departmental				
Reserve	2,131,494	213,380	a	2,344,874
Balance Available	102,610	87,622	a,b,c	190,232
Total Non-Departmental	2,234,104	301,002		2,535,106
TOTAL REQUIREMENTS	3,806,121	334,122		4,140,243

180 Library, Parks, and Recreation Special Revenue Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$235,380, increase Reserves by \$213,380, and increase Balance Available by \$22,000. These adjustments bring the FY13 budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$51,141, and increase Balance Available by the same amount. This action reconciles the FY13 Capital Carryover Estimate to the actual ending FY12 capital projects balance.
- c) **Encumbrance Estimate Reconciliation:** Reduce the Library, Recreation and Cultural Services Department operating budget by \$14,481 to reconcile the amount estimated for payment of obligations incurred but not paid in FY12 to the actual amount paid, and increase Balance Available by the same amount.
- d) **New Revenues:** Recognize Oregon Parks and Recreation Department (OPRD) grant revenue for Spencer Butte Trail Realignment in the amount of \$98,742, and increase capital appropriations by the same amount.

211 General Obligation Debt Service Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	319,967	230,669	a	550,636
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	13,044,896	0		13,044,896
Miscellaneous	15,000	0		15,000
Total Revenue	<u>13,059,896</u>	<u>0</u>		<u>13,059,896</u>
TOTAL RESOURCES	<u>13,379,863</u>	<u>230,669</u>		<u>13,610,532</u>
II. REQUIREMENTS				
Non-Departmental				
Debt Service	13,379,863	230,669	a	13,610,532
Total Non-Departmental	<u>13,379,863</u>	<u>230,669</u>		<u>13,610,532</u>
TOTAL REQUIREMENTS	<u>13,379,863</u>	<u>230,669</u>		<u>13,610,532</u>

211 General Obligation Debt Service Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$230,669, and increase the Debt Service budget by the same amount. This adjustment brings the FY13 budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

250 Special Assessment Bond Debt Service Fund

	FY13 Adopted	FY13 SB1 Action	FY13 Revised
I. RESOURCES			
BEGINNING WORKING CAPITAL	376,907	71,529 a	448,436
CHANGE TO WORKING CAPITAL			
REVENUE			
Miscellaneous	121,500	0	121,500
Fiscal Transactions	633,200	0	633,200
Total Revenue	754,700	0	754,700
TOTAL RESOURCES	1,131,607	71,529	1,203,136
II. REQUIREMENTS			
Non-Departmental			
Debt Service	750,000	0	750,000
Interfund Transfers	25,000	0	25,000
Reserve	356,607	71,529 a	428,136
Total Non-Departmental	1,131,607	71,529	1,203,136
TOTAL REQUIREMENTS	1,131,607	71,529	1,203,136

250 Special Assessment Bond Debt Service Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$71,529, and increase the Reserve by the same amount. This adjustment brings the FY13 budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

310 General Capital Projects Fund

	FY13 Adopted	FY13 SB1 Action		FY13 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	23,372,531	(17,156,123)	a	6,216,408
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	25,000	0		25,000
Miscellaneous	31,000	0		31,000
Interfund Transfers	2,669,300	400,000	c	3,069,300
Fiscal Transactions	0	11,654,072	a	11,654,072
Total Revenue	2,725,300	12,054,072		14,779,372
TOTAL RESOURCES	26,097,831	(5,102,051)		20,995,780
II. REQUIREMENTS				
Department Operating				
Library, Rec & Cultural Svcs	10,000	0		10,000
Total Department Operating	10,000	0		10,000
Capital Projects				
Capital Projects	2,754,517	352,728	a,c	3,107,245
Capital Carryover	22,639,398	(5,469,292)	b	17,170,106
Total Capital Projects	25,393,915	(5,116,564)		20,277,351
Non-Departmental				
Debt Service	50,000	0		50,000
Reserve	27,560	0		27,560
Balance Available	616,356	14,513	a,b	630,869
Total Non-Departmental	693,916	14,513		708,429
TOTAL REQUIREMENTS	26,097,831	(5,102,051)		20,995,780

310 General Capital Projects Fund

- a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$17,156,123, increase General Obligation Bond Proceeds by \$11,654,072 to re-budget revenue for bonds authorized but not sold in the prior fiscal year, decrease capital appropriations by \$47,272, and decrease Balance Available by \$5,454,779. These adjustments bring the FY13 budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$5,469,292, and increase Balance Available by the same amount. This adjustment reconciles the FY13 Capital Carryover Estimate to the actual ending FY12 capital projects balance.
- c) **Interfund Transfer:** Recognize \$400,000 in General Fund interfund transfer revenue, and increase capital appropriations for capital preservation projects by the same amount.

330 System Development Capital Projects Fund

	FY13 Adopted	FY13 SB1 Action		FY13 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	8,594,915	302,753	a	8,897,668
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	100,000	0		100,000
Charges for Services	1,870,847	0		1,870,847
Miscellaneous	40,080	0		40,080
Total Revenue	2,010,927	0		2,010,927
TOTAL RESOURCES	10,605,842	302,753		10,908,595
II. REQUIREMENTS				
Department Operating				
Planning and Development	86,864	0		86,864
Public Works	283,907	0		283,907
Total Department Operating	370,771	0		370,771
Capital Projects				
Capital Projects	1,760,000	(156,000)	c	1,604,000
Capital Carryover	3,194,176	(555,006)	b	2,639,170
Total Capital Projects	4,954,176	(711,006)		4,243,170
Non-Departmental				
Interfund Transfers	30,000	0		30,000
Balance Available	5,250,895	1,013,759	a,b,c	6,264,654
	5,280,895	1,013,759		6,294,654
TOTAL REQUIREMENTS	10,605,842	302,753		10,908,595

330 System Development Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$302,753, and increase Balance Available by the same amount. This adjustment brings the FY13 budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$555,006, and increase Balance Available by the same amount. The adjustment reconciles the FY13 Capital Carryover Estimate to the actual ending FY12 capital projects balance.

c) **Capital Appropriation Adjustment:** Decrease capital appropriations previously included in the FY13 budget for the Jeppesen Acres Road project by \$156,000, and increase Balance Available by the same amount. This adjustment is being made pursuant to the City Council vote on this project on May 29, 2012.

340 Transportation Capital Projects Fund

	FY13 Adopted	FY13 SB1 Action		FY13 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	18,001,538	(11,570,196)	a	6,431,342
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	3,060,000	0		3,060,000
Intergovernmental	0	3,180,867	c,d	3,180,867
Rental	40,000	0		40,000
Charges for Services	5,000	0		5,000
Interfund Transfers	30,000	0		30,000
Fiscal Transactions	7,520,000	6,689,644	a	14,209,644
Total Revenue	10,655,000	9,870,511		20,525,511
TOTAL RESOURCES	28,656,538	(1,699,685)		26,956,853
II. REQUIREMENTS				
Capital Projects				
Capital Projects	10,860,000	313,303	d,e	11,173,303
Capital Carryover	15,727,247	(3,486,633)	b	12,240,614
Total Capital Projects	26,587,247	(3,173,330)		23,413,917
Non-Departmental				
Debt Service	40,000	0		40,000
Balance Available	2,029,291	1,473,645	a,b,c,e	3,502,936
Total Non-Departmental	2,069,291	1,473,645		3,542,936
TOTAL REQUIREMENTS	28,656,538	(1,699,685)		26,956,853

340 Transportation Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$11,570,196, increase Draws on General Obligation Line of Credit for bonds authorized but not sold in the prior fiscal year by 6,689,644, and decrease Balance Available by \$4,880,552. These adjustments bring the FY13 budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$3,486,633, and increase Balance Available by the same amount. The adjustment reconciles the FY13 Capital Carryover Estimate to the actual ending FY12 capital projects balance.

c) **Rebudget Prior Year Revenues: Recognize** intergovernmental revenues in the amount of \$2,987,191 for externally funded projects not completed in prior fiscal years, including North Bank Path Rehabilitation and Lighting, Fern Ridge Path between Chambers and Arthur Streets, River Path Connectors, and various Pavement Preservation Projects, and increase Balance Available by the same amount.

d) **New Revenues:** Recognize \$193,676 in intergovernmental revenues associated with the Oregon Department of Transportation (ODOT) grant for Fern Ridge Path between Greenhill Road and Terry Street, and increase capital appropriations by the same amount.

e) **Capital Appropriation Adjustments:** Increase capital appropriations by \$119,627 for the Street Tree Program (\$69,627) and the Transportation Capital Project Fund's share of the purchase of land adjacent to the Roosevelt Yard (\$50,000), and decrease Balance Available by the same amount.

350 Special Assessment Capital Projects Fund

	FY13 Adopted	FY13 SB1 Action		FY13 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,442,373	(150,713)	a	1,291,660
CHANGE TO WORKING CAPITAL				
REVENUE				
Miscellaneous	29,100	0		29,100
Fiscal Transactions	1,107,972	0		1,107,972
Total Revenue	<u>1,137,072</u>	<u>0</u>		<u>1,137,072</u>
TOTAL RESOURCES	<u>2,579,445</u>	<u>(150,713)</u>		<u>2,428,732</u>
II. REQUIREMENTS				
Capital Projects				
Capital Projects	822,000	(822,000)	b	0
Capital Carryover	205,384	(138,320)	a	67,064
Total Capital Projects	<u>1,027,384</u>	<u>(960,320)</u>		<u>67,064</u>
Non-Departmental				
Debt Service	760,000	0		760,000
Interfund Transfers	20,000	0		20,000
Balance Available	772,061	809,607	a,b	1,581,668
Total Non-Departmental	<u>1,552,061</u>	<u>809,607</u>		<u>2,361,668</u>
TOTAL REQUIREMENTS	<u>2,579,445</u>	<u>(150,713)</u>		<u>2,428,732</u>

350 Special Assessment Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$150,713, decrease capital project carryover by \$138,320, and decrease Balance Available by \$12,393. These adjustments bring the FY13 Budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Appropriation Adjustment:** Decrease capital appropriations previously included in the FY13 budget for the Jeppesen Acres Road project by \$822,000, and increase Balance Available by the same amount. This adjustment is being made pursuant to the City Council vote on this project on May 29, 2012.

510 Municipal Airport Fund

	FY13 Adopted	FY13 SB1 Action		FY13 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	21,101,355	(4,323,281)	a	16,778,074
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	3,990,500	4,188,416	c	8,178,916
Rental	3,460,844	0		3,460,844
Charges for Services	4,621,335	0		4,621,335
Fines/Forfeitures	8,000	0		8,000
Miscellaneous	12,656	40,000	e	52,656
Fiscal Transactions	71,590	0		71,590
Total Revenue	12,164,925	4,228,416		16,393,341
TOTAL RESOURCES	33,266,280	(94,865)		33,171,415
II. REQUIREMENTS				
Department Operating				
Fire/Emergency Medical Svcs	785,613	0		785,613
Police	412,433	0		412,433
Public Works	5,771,005	32,989	d,e	5,803,994
Total Department Operating	6,969,051	32,989		7,002,040
Capital Projects				
Capital Projects	3,485,000	0		3,485,000
Capital Carryover	12,776,670	(418,336)	b	12,358,334
Total Capital Projects	16,261,670	(418,336)		15,843,334
Non-Departmental				
Interfund Transfers	468,000	0		468,000
Reserve	5,745,456	0		5,745,456
Balance Available	3,822,103	290,482	a,b,c,d	4,112,585
Total Non-Departmental	10,035,559	290,482		10,326,041
TOTAL REQUIREMENTS	33,266,280	(94,865)		33,171,415

510 Municipal Airport Fund

- a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$4,323,281, and decrease Balance Available by the same amount. This adjustment brings the FY13 Budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$418,336, and increase Balance Available by the same amount. This adjustment reconciles the FY13 Capital Carryover Estimate to the actual ending FY12 capital projects balance.
- c) **Rebudget Prior Year Revenues:** Recognize intergovernmental revenues supporting previously budgeted Airport capital projects in the amount of \$4,188,416, and increase Balance Available by the same amount.
- d) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriations by \$7,011 to reconcile the amount estimated for payment of obligations incurred but not paid in FY12 to the actual amount paid, and increase Balance Available by the same amount.
- e) **Operating Appropriation Adjustment:** Increase the Public Works Department operating appropriations by \$40,000 to cover the cost of repairs to the main runway incurred due to damage caused by a private aircraft earlier in the fiscal year. Revenue offset for this budget increase will be from the insurance company of the aircraft owner.

520 Parking Services Fund

	FY13 Adopted	FY13 SB1 Action		FY13 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	94	309,969	a	310,063
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	485,000	0		485,000
Charges for Services	4,340,925	0		4,340,925
Fines/Forfeitures	898,000	0		898,000
Total Revenue	5,723,925	0		5,723,925
TOTAL RESOURCES	5,724,019	309,969		6,033,988
II. REQUIREMENTS				
Department Operating				
Central Services	328,403	0		328,403
Planning and Development	3,097,338	0		3,097,338
Public Works	43,000	0		43,000
Total Department Operating	3,468,741	0		3,468,741
Capital Projects				
Capital Projects	50,000	50,000	b	100,000
Total Capital Projects	50,000	50,000		100,000
Non-Departmental				
Interfund Transfers	2,205,253	0		2,205,253
Balance Available	25	259,969	a,b	259,994
Total Non-Departmental	2,205,278	259,969		2,465,247
TOTAL REQUIREMENTS	5,724,019	309,969		6,033,988

520 Parking Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$309,969, and increase Balance Available by the same amount. This adjustment brings the FY13 Budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Appropriation Adjustment:** Increase capital appropriations by \$50,000 to cover the costs of Pearl Street Garage leak repairs and tenant improvements at the Parcade Garage, and decrease Balance Available by the same amount.

530 Wastewater Utility Fund

	FY13 Adopted	FY13 SB1 Action		FY13 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	4,752,830	(156,201)	a	4,596,629
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	46,512,172	439,595	d,e	46,951,767
Fines/Forfeitures	4,400	0		4,400
Miscellaneous	28,000	0		28,000
Total Revenue	46,544,572	439,595		46,984,167
TOTAL RESOURCES	51,297,402	283,394		51,580,796
II. REQUIREMENTS				
Department Operating				
Public Works	21,337,440	269,974	c,d,e	21,607,414
Total Department Operating	21,337,440	269,974		21,607,414
Capital Projects				
Capital Projects	2,105,000	0		2,105,000
Capital Carryover	2,863,524	(410,496)	b	2,453,028
Total Capital Projects	4,968,524	(410,496)		4,558,028
Non-Departmental				
Interfund Transfers	1,492,000	0		1,492,000
Intergovernmental Expend.	22,717,000	0		22,717,000
Balance Available	782,438	423,916	a,b,c,e	1,206,354
Total Non-Departmental	24,991,438	423,916		25,415,354
TOTAL REQUIREMENTS	51,297,402	283,394		51,580,796

530 Wastewater Utility Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$156,201, and decrease Balance Available by the same amount. This adjustment brings the FY13 Budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$410,496, and increase Balance Available by the same amount. This adjustment reconciles the FY13 Capital Carryover Estimate to the actual ending FY12 capital projects balance.

c) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriations by \$254,621 to reconcile the amount estimated for payment of obligations incurred but not paid in FY12 to the actual amount paid, and increase Balance Available by the same amount.

d) **Wastewater Project Reappropriation:** Recognize Charges for Services revenues in the amount of \$424,595, and increase Public Works Department operating appropriations by the same amount for Wastewater equipment replacement and rehabilitation projects.

e) **Wastewater Project Reappropriation:** Recognize Charges for Services revenues in the amount of \$15,000, decrease Balance Available by \$85,000, and increase Public Works Department operating appropriations by \$100,000 for one-time contractual costs associated with TV inspection and sonar profiling of large diameter wastewater trunk lines.

539 Stormwater Utility Fund

	FY13 Adopted	FY13 SB1 Action		FY13 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	11,234,103	(3,627,485)	a	7,606,618
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	108,500	0		108,500
Intergovernmental	33,000	764,920	d,f	797,920
Charges for Services	14,445,700	0		14,445,700
Miscellaneous	5,500	0		5,500
Interfund Transfers	5,000	0		5,000
Total Revenue	14,597,700	764,920		15,362,620
TOTAL RESOURCES	25,831,803	(2,862,565)		22,969,238
II. REQUIREMENTS				
Department Operating				
Public Works	13,425,334	263,902	c,f	13,689,236
Total Department Operating	13,425,334	263,902		13,689,236
Capital Projects				
Capital Projects	4,791,825	(741,345)	e,f	4,050,480
Capital Carryover	5,407,594	(2,230,207)	b	3,177,387
Total Capital Projects	10,199,419	(2,971,552)		7,227,867
Non-Departmental				
Interfund Transfers	975,000	0		975,000
Intergovernmental Expend.	15,000	0		15,000
Balance Available	1,217,050	(154,915)	a,b,c,d,e	1,062,135
Total Non-Departmental	2,207,050	(154,915)		2,052,135
TOTAL REQUIREMENTS	25,831,803	(2,862,565)		22,969,238

539 Stormwater Utility Fund

- a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$3,627,485, and decrease Balance Available by the same amount. This adjustment brings the FY13 budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$2,230,207, and increase Balance Available by the same amount. This adjustment reconciles the FY13 Capital Carryover Estimate to the actual ending FY12 capital projects balance.
- c) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriations by \$85,130 to reconcile the amount estimated for payment of obligations incurred but not paid in FY12 to the actual amount paid, and increase Balance Available by the same amount.
- d) **Rebudget Prior Year Revenues:** Recognize Intergovernmental revenues supporting previously budgeted capital projects in the amount of \$367,233, and increase Balance Available by the same amount.
- e) **Capital Appropriation Adjustment:** Decrease capital appropriations previously included in the FY13 budget for the Jeppesen Acres Road project by \$790,000, and increase Balance Available by the same amount. This adjustment is being made pursuant to the City Council vote on this project on May 29, 2012.
- f) **New Revenues:** Recognize intergovernmental revenues associated with various Stormwater projects in the amount of \$397,687, increase the Public Works Department operating appropriations by \$349,032, and increase capital appropriations by \$48,655.

592 Ambulance Transport Fund

	<u>FY13 Adopted</u>	<u>FY13 SB1 Action</u>		<u>FY13 Revised</u>
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,454,744	715,475	a	2,170,219
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	6,532,950	0		6,532,950
Miscellaneous	60,600	0		60,600
Total Revenue	<u>6,593,550</u>	<u>0</u>		<u>6,593,550</u>
TOTAL RESOURCES	<u>8,048,294</u>	<u>715,475</u>		<u>8,763,769</u>
II. REQUIREMENTS				
Department Operating				
Fire/Emergency Medical Svcs	6,636,845	0		6,636,845
Total Department Operating	<u>6,636,845</u>	<u>0</u>		<u>6,636,845</u>
Non-Departmental				
Interfund Transfers	833,988	0		833,988
Balance Available	577,461	715,475	a	1,292,936
Total Non-Departmental	<u>1,411,449</u>	<u>715,475</u>		<u>2,126,924</u>
TOTAL REQUIREMENTS	<u>8,048,294</u>	<u>715,475</u>		<u>8,763,769</u>

592 Ambulance Transport Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$715,475, and increase Balance Available by the same amount. This adjustment brings the FY13 Budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

600 Fleet Services Fund

	FY13 Adopted	FY13 SB1 Action		FY13 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	12,694,098	3,712,095	a	16,406,193
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	30,000	0		30,000
Charges for Services	8,866,180	0		8,866,180
Miscellaneous	279,000	0		279,000
Interfund Transfers	1,161,000	152,000	d	1,313,000
Total Revenue	10,336,180	152,000		10,488,180
TOTAL RESOURCES	23,030,278	3,864,095		26,894,373
II. REQUIREMENTS				
Department Operating				
Public Works	12,696,362	2,350,989	b,c,d	15,047,351
Total Department Operating	12,696,362	2,350,989		15,047,351
Capital Projects				
Capital Carryover	796	0		796
Total Capital Projects	796	0		796
Non-Departmental				
Interfund Transfers	362,000	0		362,000
Reserves	9,968,889	1,477,420	a,b,c	11,446,309
Balance Available	2,231	35,686	a	37,917
Total Non-Departmental	10,333,120	1,513,106		11,846,226
TOTAL REQUIREMENTS	23,030,278	3,864,095		26,894,373

600 Fleet Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$3,712,095, increase the Fleet Services Reserve by \$3,676,409, and increase Balance Available by \$35,686. These adjustments bring the FY13 Budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriations by \$37,125, and increase the Fleet Services Reserve by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY12 to the actual amount paid.

c) **Reappropriation:** Increase Public Works Department operating appropriations for vehicle replacement not completed in the prior fiscal year in the amount of \$2,236,114, and decrease the Fleet Services Reserve by the same amount.

d) **Interfund Transfer:** Recognize \$152,000 in General Fund interfund transfer revenue, and increase the Public Works Department operating appropriations for fuel contingency by the same amount.

610 Information Systems and Services Fund

	FY13 Adopted	FY13 SB1 Action		FY13 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	3,625,789	1,193,600	a	4,819,389
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	6,202,764	0		6,202,764
Miscellaneous	10,900	0		10,900
Interfund Transfers	932,000	0		932,000
Total Revenue	<u>7,145,664</u>	<u>0</u>		<u>7,145,664</u>
TOTAL RESOURCES	<u>10,771,453</u>	<u>1,193,600</u>		<u>11,965,053</u>
II. REQUIREMENTS				
Department Operating				
Central Services	7,247,153	217,152	b	7,464,305
Total Department Operating	<u>7,247,153</u>	<u>217,152</u>		<u>7,464,305</u>
Non-Departmental				
Interfund Transfers	217,000	0		217,000
Reserve	2,471,524	215,644	a	2,687,168
Balance Available	835,776	760,804	a,b	1,596,580
Total Non-Departmental	<u>3,524,300</u>	<u>976,448</u>		<u>4,500,748</u>
TOTAL REQUIREMENTS	<u>10,771,453</u>	<u>1,193,600</u>		<u>11,965,053</u>

610 Information Systems and Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$1,193,600, increase the Reserve for Software Replacement by \$215,644, and increase Balance Available by \$977,956. These adjustments bring the FY13 Budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Reappropriations:** Increase the Central Services Department operating appropriations by \$217,152 in order to re-budget unspent FY12 funds for the City-wide Strategic Communications Project (\$73,439) and a limited duration Web Analyst position (\$143,713), and decrease Balance Available by \$217,152.

615 Facilities Services Fund

	FY13 Adopted	FY13 SB1 Action		FY13 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	12,284,904	(92,447)	a	12,192,457
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	650,000	0		650,000
Charges for Services	8,296,009	0		8,296,009
Miscellaneous	9,000	0		9,000
Interfund Transfers	0	1,000,000	c	1,000,000
Total Revenue	8,955,009	1,000,000		9,955,009
TOTAL RESOURCES	21,239,913	907,553		22,147,466
II. REQUIREMENTS				
Department Operating				
Central Services	8,576,782	0		8,576,782
Planning and Development	266,647	0		266,647
Total Department Operating	8,843,429	0		8,843,429
Capital Projects				
Capital Projects	150,000	0		150,000
Capital Carryover	553,111	(19,779)	b	533,332
Total Capital Projects	703,111	(19,779)		683,332
Non-Departmental				
Debt Service	202,160	0		202,160
Interfund Transfers	327,000	0		327,000
Reserves	8,213,079	1,021,844	a,c	9,234,923
Balance Available	2,951,134	(94,512)	a,b	2,856,622
Total Non-Departmental	11,693,373	927,332		12,620,705
TOTAL REQUIREMENTS	21,239,913	907,553		22,147,466

615 Facilities Services Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$92,447, increase the Facility Reserve by \$21,844, and decrease Balance Available by \$114,291. These adjustments bring the FY13 Budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$19,779, and increase Balance Available by the same amount. This adjustment reconciles the FY13 Capital Carryover Estimate to the actual ending FY12 capital projects balance.

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

620 Risk and Benefits Fund

	FY13 Adopted	FY13 SB1 Action		FY13 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	8,956,230	66,702	a	9,022,932
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	190,000	36,799	c	226,799
Charges for Services	33,655,557	0		33,655,557
Miscellaneous	245,660	0		245,660
Total Revenue	34,091,217	36,799		34,128,016
TOTAL RESOURCES	43,047,447	103,501		43,150,948
II. REQUIREMENTS				
Department Operating				
Central Services	30,143,200	26,400	b,c	30,169,600
Total Department Operating	30,143,200	26,400		30,169,600
Non-Departmental				
Debt Service	5,244,500	0		5,244,500
Interfund Transfers	162,000	0		162,000
Reserve	6,913,813	259,400	a	7,173,213
Balance Available	583,934	(182,299)	a,b	401,635
Total Non-Departmental	12,904,247	77,101		12,981,348
TOTAL REQUIREMENTS	43,047,447	103,501		43,150,948

620 Risk and Benefits Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$66,702, increase the Medical Rate Stabilization Reserve by \$30,365, increase the Debt Service Reserve by \$229,035, and decrease Balance Available by \$192,698. These adjustments bring the FY13 Budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Decrease the Central Services Department operating appropriations by \$10,399 to reconcile the amount estimated for payment of obligations incurred but not paid in FY12 to the actual amount paid, and increase Balance Available by the same amount.

c) **Rebudget Prior Year Revenues:** Recognize Intergovernmental revenues in the amount of \$36,799, and increase the Central Services Department operating appropriations by the same amount.

630 Professional Services Fund

	FY13 Adopted	FY13 SB1 Action		FY13 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	3,126,957	905,087	a	4,032,044
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	500	0		500
Charges for Services	5,233,439	0		5,233,439
Total Revenue	5,233,939	0		5,233,939
TOTAL RESOURCES	8,360,896	905,087		9,265,983
II. REQUIREMENTS				
Department Operating				
Public Works	5,406,496	0		5,406,496
Total Department Operating	5,406,496	0		5,406,496
Non-Departmental				
Interfund Transfers	471,000	0		471,000
Reserve	270,000	0		270,000
Balance Available	2,213,400	905,087	a	3,118,487
Total Non-Departmental	2,954,400	905,087		3,859,487
TOTAL REQUIREMENTS	8,360,896	905,087		9,265,983

630 Professional Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$905,087, and increase Balance Available by the same amount. This adjustment brings the FY13 budgeted Beginning Working Capital in compliance with the audited FY12 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

**A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET;
MAKING APPROPRIATIONS FOR THE CITY OF EUGENE
FOR THE FISCAL YEAR BEGINNING **JULY 1, 2012**,
AND ENDING **JUNE 30, 2013**.**

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, 2012**, and ending **June 30, 2013**, as set forth in attached Exhibit "A" is hereby adopted.

Section 2.

The Supplemental amounts for the fiscal year beginning **July 1, 2012**, and ending **June 30, 2013**, and for the purposes shown in attached Exhibit "A" are hereby appropriated.

Section 3.

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

Section 4.

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

The foregoing resolution adopted **this 10th day of December, 2012**.

City Recorder

EXHIBIT "A"

Amounts
in dollars

GENERAL FUND

Departmental Operating

Central Services	815,930
Fire and Emergency Medical Services	1,296,904
Library, Recreation and Cultural Services	289,262
Planning and Development	578,819
Police Department	2,776,709
Public Works	151,489

Total Departmental Operating 5,909,113

Non-Departmental

Contingency	(20,000)
Interfund Transfer	1,552,000
* Reserves	(2,381,303)
Intergovernmental Expenditures	275,000

Total Non-Departmental (574,303)

TOTAL GENERAL FUND 5,334,810

SPECIAL ASSESSMENT MANAGEMENT FUND

Non-Departmental

* Balance Available	9,252
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Total Non-Departmental 9,252

TOTAL SPECIAL ASSESSMENT MANAGEMENT FUND 9,252

ROAD FUND

Departmental Operating

Public Works Department	(50,129)
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Total Departmental Operating (50,129)

Non-Departmental

* Balance Available	518,522
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Total Non-Departmental 518,522

TOTAL ROAD FUND 468,393

PUBLIC SAFETY COMMUNICATIONS FUND

Departmental Operating	
Police Department	235,807
Total Departmental Operating	<u>235,807</u>
Non-Departmental	
* Balance Available	244,880
Total Non-Departmental	<u>244,880</u>
TOTAL PUBLIC SAFETY COMMUNICATIONS FUND	<u>480,687</u>

TELECOM REGISTRATION/LICENSING FUND

Departmental Operating	
Central Services Department	933,442
Total Departmental Operating	<u>933,442</u>
Capital Projects	
Capital Projects	85,403
Total Capital Projects	<u>85,403</u>
Non-Departmental	
* Reserves	276,907
* Balance Available	931,158
Total Non-Departmental	<u>1,208,065</u>
TOTAL TELECOM REGISTRATION/LICENSING FUND	<u>2,226,910</u>

CONSTRUCTION AND RENTAL HOUSING FUND

Departmental Operating	
Planning and Development	(354,120)
Total Departmental Operating	<u>(354,120)</u>
Non-Departmental	
* Balance Available	(181,608)
Total Non-Departmental	<u>(181,608)</u>
TOTAL CONSTRUCTION AND RENTAL HOUSING FUND	<u>(535,728)</u>

SOLID WASTE/RECYCLING FUND

Departmental Operating	
Planning and Development	(165,610)
Total Departmental Operating	<u>(165,610)</u>
Non-Departmental	
* Balance Available	41,048
Total Non-Departmental	<u>41,048</u>
TOTAL SOLID WASTE/RECYCLING FUND	<u>(124,562)</u>

COMMUNITY DEVELOPMENT FUND

Departmental Operating	
Planning and Development	1,109,569
Total Departmental Operating	<u>1,109,569</u>
Capital Projects	
Capital Projects	(1,461,933)
Total Capital Projects	<u>(1,461,933)</u>
Non-Departmental	
* Balance Available	196,146
Miscellaneous Fiscal Transactions	(618,147)
Total Non-Departmental	<u>(422,001)</u>
TOTAL COMMUNITY DEVELOPMENT FUND	<u>(774,365)</u>

LIBRARY, PARKS & RECREATION SPECIAL REVENUE FUND

Departmental Operating	
Library, Recreation and Cultural Services	(14,481)
Total Departmental Operating	<u>(14,481)</u>
Capital Projects	
Capital Projects	47,601
Total Capital Projects	<u>47,601</u>
Non-Departmental	
* Reserves	213,380
* Balance Available	87,622
Total Non-Departmental	<u>301,002</u>
TOTAL LIBRARY, PARKS & REC. SPECIAL REVENUE FUND	<u>334,122</u>

GENERAL OBLIGATION DEBT SERVICE FUND

Non-Departmental	
Debt Service	230,669
Total Non-Departmental	<u>230,669</u>
TOTAL GENERAL OBLIGATION DEBT SERVICE FUND	<u>230,669</u>

SPECIAL ASSESSMENT BOND DEBT SERVICE FUND

Non-Departmental	
* Reserves	71,529
Total Non-Departmental	<u>71,529</u>
TOTAL SPECIAL ASSESSMENT BOND DEBT SVC. FUND	<u>71,529</u>

GENERAL CAPITAL PROJECTS FUND

Capital Projects	
Capital Projects	(5,116,564)
Total Capital Projects	<u>(5,116,564)</u>
Non-Departmental	
* Balance Available	14,513
Total Non-Departmental	<u>14,513</u>
TOTAL GENERAL CAPITAL PROJECTS FUND	<u>(5,102,051)</u>

SYSTEMS DEVELOPMENT CAPITAL PROJECTS FUND

Capital Projects	
Capital Projects	(711,006)
Total Capital Projects	<u>(711,006)</u>
Non-Departmental	
* Balance Available	1,013,759
Total Non-Departmental	<u>1,013,759</u>
TOTAL SYSTEMS DEVELOPMENT CAP. PROJECTS FUND	<u>302,753</u>

TRANSPORTATION CAPITAL PROJECTS FUND

Capital Projects	
Capital Projects	(3,173,330)
Total Capital Projects	<u>(3,173,330)</u>
Non-Departmental	
* Balance Available	1,473,645
Total Non-Departmental	<u>1,473,645</u>
TOTAL TRANSPORTATION CAPITAL FUND	<u>(1,699,685)</u>

SPECIAL ASSESSMENTS CAPITAL PROJECTS FUND

Capital Projects	
Capital Projects	(960,320)
Total Capital Projects	<u>(960,320)</u>
Non-Departmental	
* Balance Available	809,607
Total Non-Departmental	<u>809,607</u>
TOTAL SPECIAL ASSESSMENTS CAP. PROJECTS FUND	<u>(150,713)</u>

MUNICIPAL AIRPORT FUND

Departmental Operating	
Public Works	32,989
Total Departmental Operating	<u>32,989</u>
Capital Projects	
Capital Projects	(418,336)
Total Capital Projects	<u>(418,336)</u>
Non-Departmental	
* Balance Available	290,482
Total Non-Departmental	<u>290,482</u>
TOTAL MUNICIPAL AIRPORT FUND	<u>(94,865)</u>

PARKING SERVICES FUND

Capital Projects	
Capital Projects	50,000
Total Capital Projects	<u>50,000</u>
Non-Departmental	
* Balance Available	259,969
Total Non-Departmental	<u>259,969</u>
TOTAL PARKING SERVICES FUND	<u>309,969</u>

WASTEWATER UTILITY FUND

Departmental Operating	
Public Works	269,974
Total Departmental Operating	<u>269,974</u>
Capital Projects	
Capital Projects	(410,496)
Total Capital Projects	<u>(410,496)</u>
Non-Departmental	
* Balance Available	423,916
Total Non-Departmental	<u>423,916</u>
TOTAL WASTEWATER UTILITY FUND	<u>283,394</u>

STORMWATER UTILITY FUND

Departmental Operating	
Public Works	263,902
Total Departmental Operating	<u>263,902</u>
Capital Projects	
Capital Projects	(2,971,552)
Total Capital Projects	<u>(2,971,552)</u>
Non-Departmental	
* Balance Available	(154,915)
Total Non-Departmental	<u>(154,915)</u>
TOTAL STORMWATER UTILITY FUND	<u>(2,862,565)</u>

AMBULANCE TRANSPORT FUND

Non-Departmental	
* Balance Available	715,475
Total Non-Departmental	<u>715,475</u>
TOTAL EMERGENCY MEDICAL SERVICES FUND	<u>715,475</u>

FLEET SERVICES FUND

Departmental Operating	
Public Works	2,350,989
Total Departmental Operating	<u>2,350,989</u>
Non-Departmental	
* Reserves	1,477,420
* Balance Available	35,686
Total Non-Departmental	<u>1,513,106</u>
TOTAL FLEET SERVICES FUND	<u>3,864,095</u>

INFORMATION SYSTEMS AND SERVICES FUND

Departmental Operating	
Central Services	217,152
Total Departmental Operating	<u>217,152</u>
Non-Departmental	
* Reserves	215,644
* Balance Available	760,804
Total Non-Departmental	<u>976,448</u>
TOTAL INFORMATION SYSTEMS AND SERVICES FUND	<u>1,193,600</u>

FACILITIES SERVICES FUND

Capital Projects	
Capital Projects	(19,779)
Total Capital Projects	<u>(19,779)</u>
Non-Departmental	
* Reserves	1,021,844
* Balance Available	(94,512)
Total Non-Departmental	<u>927,332</u>
TOTAL FACILITIES SERVICES FUND	<u>907,553</u>

RISK AND BENEFITS FUND

Departmental Operating	
Central Services	26,400
Total Departmental Operating	<u>26,400</u>
Non-Departmental	
* Reserves	259,400
* Balance Available	<u>(182,299)</u>
Total Non-Departmental	77,101
TOTAL RISK AND BENEFITS FUND	<u>103,501</u>

PROFESSIONAL SERVICES FUND

Non-Departmental	
* Balance Available	905,087
Total Non-Departmental	<u>905,087</u>
TOTAL PROFESSIONAL SERVICES FUND	<u>905,087</u>

TOTAL REQUIREMENTS - ALL FUNDS **6,397,265**

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