

Transaction Summary

010 General Fund

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

010 General Fund

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

a) **Carryover Reconciliation:**

Carryover Resources:

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

Carryover Distributions:

Reserve for Encumbrances Distribution to Departments:

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

Reappropriations from Prior Fiscal Year:

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

Other One-Time Funding Requests:

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

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

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

010 General Fund

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

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

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

Cultural Services Subfund (031):

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

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

Equipment Replacement Subfund (041):

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

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

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

010 General Fund

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

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

110 Special Assessments Management Fund

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

110 Special Assessments Management Fund

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

130 Public Safety Communications Fund

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

130 Public Safety Communications Fund

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

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

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

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

131 Road Fund

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

131 Road Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$334,870, and increase Balance Available by the same amount. This adjustment brings the FY14 budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Reduce the Public Works Department operating appropriations by \$819,686 to reconcile the amount estimated for payment of obligations incurred but not paid in FY13 to the actual amount paid, and increase Balance Available by the same amount.

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

135 Telecom Registration/Licensing Fund

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

135 Telecom Registration/Licensing Fund

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

150 Construction and Rental Housing Fund

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

150 Construction and Rental Housing Fund

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

155 Solid Waste/Recycling Fund

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

155 Solid Waste/Recycling Fund

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

170 Community Development Fund

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

170 Community Development Fund

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

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

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

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

180 Library, Parks, and Recreation Special Revenue Fund

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

180 Library, Parks, and Recreation Special Revenue Fund

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

211 General Obligation Debt Service Fund

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

211 General Obligation Debt Service Fund

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

250 Special Assessment Bond Debt Service Fund

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

250 Special Assessment Bond Debt Service Fund

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

310 General Capital Projects Fund

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

310 General Capital Projects Fund

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

330 System Development Capital Projects Fund

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

330 System Development Capital Projects Fund

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

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

340 Transportation Capital Projects Fund

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

340 Transportation Capital Projects Fund

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

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

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

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

350 Special Assessment Capital Projects Fund

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

350 Special Assessment Capital Projects Fund

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

510 Municipal Airport Fund

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

510 Municipal Airport Fund

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

520 Parking Services Fund

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

520 Parking Services Fund

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

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

530 Wastewater Utility Fund

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

530 Wastewater Utility Fund

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

539 Stormwater Utility Fund

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

539 Stormwater Utility Fund

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

592 Ambulance Transport Fund

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

592 Ambulance Transport Fund

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

600 Fleet Services Fund

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

600 Fleet Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$2,239,762, increase the Fleet Services Reserve by \$2,343,521, and decrease Balance Available by \$103,759. These adjustments bring the FY14 Budgeted Beginning Working Capital in compliance with the audited FY13 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriations by \$129,690, increase the Fleet Services Reserve by \$121,703, and increase balance available by \$7,987 to reconcile the amount estimated for payment of obligations incurred but not paid in FY13 to the actual amount paid.

c) **Reappropriation:** Increase Public Works Department operating appropriations for vehicle replacement not completed in the prior fiscal year in the amount of \$1,165,218, and decrease the Fleet Services Reserve by the same amount.

610 Information Systems and Services Fund

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

610 Information Systems and Services Fund

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

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

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

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

615 Facilities Services Fund

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

615 Facilities Services Fund

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

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

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

620 Risk and Benefits Fund

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

620 Risk and Benefits Fund

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

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

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

630 Professional Services Fund

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

630 Professional Services Fund

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

d) **Encumbrance Estimate Reconciliation:** Reduce the Public Works Department operating appropriations by \$5 to reconcile the amount estimated for payment of obligations incurred but not paid in FY14 to the actual amount paid, and increase Balance Available by the same amount.