

Transaction Summary

010 General Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	34,471,236	8,067,096	a,d,g	42,538,332
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	100,348,500	0		100,348,500
Licenses/Permits	6,049,250	0		6,049,250
Intergovernmental	4,150,803	829,765	b	4,980,568
Rental	108,040	0		108,040
Charges for Services	11,235,781	838,745	b	12,074,526
Fines/Forfeitures	2,272,000	107,936	b	2,379,936
Miscellaneous	331,400	42,062	b	373,462
Interfund Transfers	9,654,131	0	j	9,654,131
Total Revenue	134,149,905	1,818,508		135,968,413
TOTAL RESOURCES	168,621,141	9,885,604		178,506,745
II. REQUIREMENTS				
Department Operating				
Central Services	21,551,815	2,236,539	a,b,c	23,788,354
Fire and Emergency Medical Services	26,036,523	796,876	a,i,j	26,833,399
Library, Recreation and Cultural Services	25,749,255	937,304	a,b,e,f,i,j	26,686,559
Planning and Development	5,729,842	1,005,125	a	6,734,967
Police	46,194,367	2,393,985	a,b,h	48,588,352
Public Works	5,430,730	532,471	a	5,963,201
Total Department Operating	130,692,532	7,902,300		138,594,832
Capital Projects				
Capital Projects	0	0		0
Capital Carryover	0	0		0
Total Capital Projects	0	0		0
Non-Departmental				
Debt Service	0	0		0
Interfund Transfers	4,382,368	3,105,563	a	7,487,931
Interfund Loans	0	0		0
Contingency	47,000	(10,000)	c	37,000
Special Payments	800,000	0		800,000
Reserves	8,909,693	967,289	a,d,e,f,g,h,j,k	9,876,982
Reserve for Encumbrances	2,079,548	(2,079,548)	a,e,g,h	0
UEFB	21,710,000	0		21,710,000
Total Non-Departmental	37,928,609	1,983,304		39,911,913
TOTAL REQUIREMENTS	168,621,141	9,885,604		178,506,745

010 General Fund

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

a) **Carryover Reconciliation:**

Carryover Resources:

Beginning Working Capital Adjustment *	\$7,029,526
Reserve for Encumbrances	\$1,714,021
Total Funds Available for Appropriation	\$8,743,547

Carryover Distributions:

Reserve for Encumbrances Distribution to Departments:

Central Services Department	\$711,581
Fire and Emergency Medical Services Department	\$74,379
Library, Recreation, and Cultural Services Department	\$32,104
Planning and Development Department	\$288,079
Police Department	\$148,749
Public Works Department	\$253,544
Total Encumbrance Distribution to Departments	\$1,508,436

Reappropriations from Prior Fiscal Year:

Central Services	\$169,408
Fire and Emergency Medical Services	\$95,000
Library, Recreation, and Cultural Services	\$400,000
Planning and Development	\$322,046
Police	\$162,039
Total Reappropriations from Prior Fiscal Year	\$1,148,493

Other One-Time Funding Requests:

Increase in Reserve for Revenue Shortfall	\$550,000
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City Council Initiatives

Transfer to the General Capital Projects Fund for City Hall Project	\$2,434,851
Transfer to the General Capital Projects Fund for general capital projects	\$509,232
Parks, Recreation, and Open Space Master Plan	\$180,000
Envision Eugene strategic activities	\$175,000
Expand car camping and hours at SVDP Single Access Center for Homeless	\$125,000
Add to Parks Maintenance operating budget	\$98,927
Sick Leave ordinance contractual services and program implementation	\$58,300
Climate Recovery Ordinance contractual services	\$35,000
Portable restroom funding	\$25,000
Total City Council Initiatives	\$3,641,310

Infrastructure and System Needs

Console replacement at Central Lane Communications/911 Center	\$513,828
Organization-wide technology mobility enhancements - servers and wi-fi	\$250,000
Corporate software replacement (Accounting, Budget, HR, Risk)	\$200,000
Emergency preparation for Roosevelt Yard facilities, including backup generators, structural improvements and roof repairs	\$96,480
Transfer to the Equipment Replacement Fund for fire turnouts	\$75,000
Total Infrastructure and System Needs	\$1,135,308

<u>Creative Investments to Lower Operating Costs or Increase Revenue</u>	
Organization-wide technology mobility enhancements for remote email hosting	\$250,000
Transfer to the Information Systems and Service Fund for transition to Microsoft VoIP technology	\$225,000
Transfer to the Parking Services Fund for credit card parking meters	\$70,000
Transfer to the Facilities Services Fund for LED lighting study and pilot project at Hilyard Community Center	\$65,000
Total Creative Investments to Lower Operating Costs or Increase Revenues	\$610,000
<u>Strategic Investments</u>	
Community Justice funding	\$75,000
Operation 365 funding	\$75,000
Total Strategic Investments	\$150,000
Total Other One-Time Funding Requests	\$6,086,618
Total Carryover Resources Appropriated	\$8,743,547

* **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital in the Main Subfund of the General Fund by \$7,029,526. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 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 recognize new FY15 revenues or revenue-backed expenditures and increase operating appropriations in the following Departments:

<u>Central Services</u>	
USDN Innovation grant and Consumption project	\$77,250
Municipal Court collection fees (revenue-backed)	\$100,000
<u>Library, Recreation, and Cultural Services Department</u>	
Jane Higdon Foundation bicycle safety education and training grant	\$22,000
BEST afterschool programs grants	\$95,000
<u>Police Department</u>	
Various public safety grants	\$635,515
Dispatching charges; reimbursable overtime	\$838,745
Charitable account revenue dedicated to Youth/Police Outreach	\$42,062
Federal sharing/forfeiture and seizures restricted-use revenue	\$7,936
Total Revenue Adjustments	\$1,818,508

c) **Contingency:** These transactions are authorized by City Council and are charged against Council's contingency account.

Starting balance	\$47,000
Police and street closure costs for the Eugene Celebration Parade	(\$10,000)
Contingency balance after SB1	\$37,000

Cultural Services Subfund (031):

d) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$228,130, and increase the Cultural Services Reserve by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

e) **Encumbrance Estimate Reconciliation:** Increase the Library, Recreation and Cultural Services (LRCS) Department operating appropriations by \$60,700, increase the Cultural Services subfund reserve by \$180,277 and decrease Reserve for Encumbrance by \$240,977 to reconcile the amount estimated for payment of obligations incurred but not paid in FY14 to the actual amount paid, and decrease the Reserve for Encumbrances by the same amount.

f) **Reappropriations:** Decrease the Cultural Services Subfund reserve by \$230,000 and increase LRCS Department operating appropriations by the same amount for replacement of the Hult Center Silva stage curtain and counterweight system.

Equipment Replacement Subfund (041):

g) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$603,855 and increase the Equipment Replacement Subfund Reserve by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

h) **Encumbrance Estimate Reconciliation:** Increase the Police Department operating appropriations by \$45,111, increase the Equipment Replacement Subfund Reserve by \$79,439 and decrease the Reserve for Encumbrance by \$124,550 to reconcile the amount estimated for payment of obligations incurred but not paid in FY14 to the actual amount paid.

i) **Reappropriations:** Decrease the Equipment Replacement Subfund reserve by \$622,497, and increase Fire & EMS Department operating appropriations for equipment replacement not completed in the prior fiscal year by \$552,497 and increase LRCS Department operating appropriations for equipment replacement not completed in the prior fiscal year by \$70,000.

j) **One-Time Funding Requests:** Decrease the Equipment Replacement Subfund reserve by \$102,500, increase LRCS operating appropriations by \$27,500 to purchase equipment for the Amazon Pool that was originally scheduled to be purchased in FY16, transfer \$75,000 from the Main Subfund to the Equipment Replacement Subfund (net result of \$0 in Interfund Transfers) and increase Fire and Emergency Medical Services operating appropriations by \$75,000 for fire turnouts.

010 General Fund

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

	FY14 Adopted	FY15 Adopted	FY15 SB1 Action	FY15 Revised
General Fund Reserve for Revenue Shortfall	\$4,895,575	\$6,134,237	\$755,585	\$6,889,822
General Fund Reserve for Property Tax Appeals	\$1,000,000	\$1,000,000	\$0	\$1,000,000
Reserve for Prior Year Encumbrances	\$1,639,690	\$2,079,548	(\$2,079,548)	\$0
Cultural Services Subfund Reserve	\$1,575,459	\$1,519,639	\$178,407	\$1,698,046
Cultural Services Reserve - Dedicated Donations for Arts	\$32,667	\$31,111	\$0	\$31,111
Equipment Replacement Reserve	\$536,335	\$609,256	\$33,297	\$642,553
Total	\$9,679,726	\$11,373,791	(\$1,112,259)	\$10,261,532

110 Special Assessments Management Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,237,985	5,024	a	1,243,009
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	45,220	0		45,220
Miscellaneous	11,050	0		11,050
Interfund Transfers	30,000	0		30,000
Fiscal Transactions	5,000	0		5,000
Total Revenue	91,270	0		91,270
TOTAL RESOURCES	1,329,255	5,024		1,334,279
II. REQUIREMENTS				
Department Operating				
Central Services	91,157	0		91,157
Total Department Operating	91,157	0		91,157
Non-Departmental				
Interfund Transfers	9,000	0		9,000
Special Payments	30,000	0		30,000
Reserve	50,000	0		50,000
Balance Available	1,149,098	5,024	a	1,154,122
Total Non-Departmental	1,238,098	5,024		1,243,122
TOTAL REQUIREMENTS	1,329,255	5,024		1,334,279

110 Special Assessments Management Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$5,024 and increase Balance Available by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

130 Public Safety Communications Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,982,503	126,455	a	2,108,958
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	801,551	0		801,551
Charges for Services	2,401,433	0		2,401,433
Miscellaneous	9,100	0		9,100
Interfund Transfers	121,068	0		121,068
Total Revenue	3,333,152	0		3,333,152
TOTAL RESOURCES	5,315,655	126,455		5,442,110
II. REQUIREMENTS				
Department Operating				
Police	2,941,650	613,828	b	3,555,478
Total Department Operating	2,941,650	613,828		3,555,478
Non-Departmental				
Interfund Transfers	186,000	0		186,000
Special Payments	354,559	0		354,559
Reserves	1,414,185	(513,828)	b	900,357
Balance Available	419,261	26,455	a,b	445,716
Total Non-Departmental	2,374,005	(487,373)		1,886,632
TOTAL REQUIREMENTS	5,315,655	126,455		5,442,110

130 Public Safety Communications Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$126,455, and increase Balance Available by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **One-Time Funding Requests:** Increase Police operating appropriations by \$613,828 for console replacement project at Central Lane Communications 911/Center (\$513,828) and anticipated cost increase on leased facilities and to purchase communications equipment (\$100,000), decrease reserves by \$513,828, and decrease Balance Available by \$100,000.

131 Road Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	3,362,767	704,380	a	4,067,147
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	1,710,000	0		1,710,000
Intergovernmental	9,307,000	0		9,307,000
Rental	55,482	0		55,482
Charges for Services	74,500	0		74,500
Miscellaneous	116,000	0		116,000
Total Revenue	11,262,982	0		11,262,982
TOTAL RESOURCES	14,625,749	704,380		15,330,129
II. REQUIREMENTS				
Department Operating				
Public Works	11,089,068	(103,365)	b,c	10,985,703
Total Department Operating	11,089,068	(103,365)		10,985,703
Non-Departmental				
Interfund Transfers	703,000	329,752	d	1,032,752
Balance Available	2,833,681	477,993	a,b,c,d	3,311,674
Total Non-Departmental	3,536,681	807,745		4,344,426
TOTAL REQUIREMENTS	14,625,749	704,380		15,330,129

131 Road Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$704,380 and increase Balance Available by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 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 \$400,406 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.
- c) **Unimproved Street and Pedestrian Bridge Repairs Project Reappropriation:** Reappropriate \$297,041 in FY14 dedicated program funding to finish work on unimproved streets and pedestrian bridge repairs from the Right of Way Vacation Sales for projects started in FY14 but not completed, and decrease Balance Available by the same amount.
- d) **One-Time Funding Requests:** Transfer \$194,752 from the Road Fund to the Transportation Capital Fund to fund emergency preparation work for the Roosevelt Yard facilities including backup generators, structural improvements and roof repairs, transfer \$135,000 to the General Capital Projects Fund for the City Hall project, and decrease Balance Available by \$329,752.

135 Telecom Registration/Licensing Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	6,133,117	363,751	a	6,496,868
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	9,033,117	363,751		9,396,868
II. REQUIREMENTS				
Department Operating				
Central Services	3,302,259	1,410,496	b	4,712,755
Total Department Operating	3,302,259	1,410,496		4,712,755
Capital Projects				
Capital Carryover	181,984	(12,134)	c	169,850
Total Capital Projects	181,984	(12,134)		169,850
Non-Departmental				
Interfund Transfers	490,000	0		490,000
Reserves	340,907	0		340,907
Balance Available	4,717,967	(1,034,611)	a,b,c	3,683,356
Total Non-Departmental	5,548,874	(1,034,611)		4,514,263
TOTAL REQUIREMENTS	9,033,117	363,751		9,396,868

135 Telecom Registration/Licensing Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$363,751 and increase Balance Available by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Telecommunication Project Reappropriation:** Reappropriate \$1,410,496 in unspent FY14 funds towards Telecommunications projects, increase the Central Services Department operating appropriations by \$1,410,496, and decrease Balance Available by \$1,410,496.
- c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$12,134 and increase Balance Available by the same amount. This action reconciles the FY15 Capital Carryover Estimate to the actual ending FY14 capital projects balance.

150 Construction and Rental Housing Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	3,719,476	1,080,359	a	4,799,835
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	3,406,414	0		3,406,414
Charges for Services	4,045,976	0		4,045,976
Fines/Forfeitures	42,125	0		42,125
Miscellaneous	352,851	0		352,851
Total Revenue	7,847,366	0		7,847,366
TOTAL RESOURCES	11,566,842	1,080,359		12,647,201
II. REQUIREMENTS				
Department Operating				
Fire and Emergency Medical Services	291,175	0		291,175
Planning and Development	5,861,862	0		5,861,862
Public Works	420,792	0		420,792
Total Department Operating	6,573,829	0		6,573,829
Non-Departmental				
Interfund Transfers	744,000	0		744,000
Special Payments	640,000	0		640,000
Balance Available	3,609,013	1,080,359	a	4,689,372
Total Non-Departmental	4,993,013	1,080,359		6,073,372
TOTAL REQUIREMENTS	11,566,842	1,080,359		12,647,201

150 Construction and Rental Housing Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$1,080,359, and increase Balance Available by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

155 Solid Waste/Recycling Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	458,971	156,059	a,b	615,030
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	839,468	0		839,468
Intergovernmental	7,000	0		7,000
Miscellaneous	3,000	0		3,000
Total Revenue	849,468	0		849,468
TOTAL RESOURCES	1,308,439	156,059		1,464,498
II. REQUIREMENTS				
Department Operating				
Planning and Development	745,968	100,000	b	845,968
Total Department Operating	745,968	100,000		845,968
Non-Departmental				
Interfund Transfers	104,000	0		104,000
Balance Available	458,471	56,059	a	514,530
Total Non-Departmental	562,471	56,059		618,530
TOTAL REQUIREMENTS	1,308,439	156,059		1,464,498

155 Solid Waste/Recycling Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$56,059 and increase Balance Available by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **One-Time Funding Requests:** Increase Beginning Working Capital by \$100,000 and increase Planning and Development operating appropriations by the same amount to fund staffing costs (\$20,000) and FY15 sustainability contracts (\$80,000).

170 Community Development Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	5,825,266	(2,224,021)	a	3,601,245
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	3,974,661	4,041,026	a,b	8,015,687
Charges for Services	83,950	0		83,950
Miscellaneous	645,180	0		645,180
Fiscal Transactions	2,727,750	100,000	b	2,827,750
Total Revenue	7,431,541	4,141,026		11,572,567
TOTAL RESOURCES	13,256,807	1,917,005		15,173,812
II. REQUIREMENTS				
Department Operating				
Central Services	6,000	0		6,000
Planning and Development	3,647,304	996,748	a,b,c	4,644,052
Total Department Operating	3,653,304	996,748		4,650,052
Capital Projects				
Capital Projects	0	771,140	b	771,140
Capital Carryover	869,718	0		869,718
Total Capital Projects	869,718	771,140		1,640,858
Non-Departmental				
Debt Service	368,000	0		368,000
Interfund Transfers	140,000	0		140,000
Special Payments	7,233,519	(149,681)	a,b	7,083,838
Reserves	992,266	(210)	a	992,056
Balance Available	0	299,008	a,c	299,008
Total Non-Departmental	8,733,785	149,117		8,882,902
TOTAL REQUIREMENTS	13,256,807	1,917,005		15,173,812

170 Community Development Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$2,224,021, increase Intergovernmental revenue by \$2,273,951, increase Special Payments by \$175,520, decrease Reserves by \$210, decrease Planning and Development operating appropriations by \$164,491, and increase Balance Available by \$39,111. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **One-Time Funding Requests:** Recognize intergovernmental revenues for Brownfield Assessment Coalition Grant revenue in the amount of \$497,065, \$1,270,010 intergovernmental revenues related to CDBG grants, and \$100,000 fiscal transaction revenues for CDBG funding adjustments per the Annual Action Plan, increase Planning and Development operating appropriations by \$1,421,136 for contracted services, rehab project delivery and business development activities related to CDBG activities, increase capital appropriations by \$771,140 for sidewalks, pedestrian signals and park renovations of CDBG activities, and decrease Special Payments by \$325,201.

c) **Encumbrance Estimate Reconciliation:** Reduce the Planning and Development Department operating appropriations by \$259,897 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.

180 Library, Parks, and Recreation Special Revenue Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	4,157,066	(12,927)	a	4,144,139
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	16,920	0		16,920
Charges for Services	43,000	0		43,000
Miscellaneous	360,192	0		360,192
Total Revenue	<u>420,112</u>	<u>0</u>		<u>420,112</u>
TOTAL RESOURCES	<u>4,577,178</u>	<u>(12,927)</u>		<u>4,564,251</u>
II. REQUIREMENTS				
Department Operating				
Library, Recreation and Cultural Services	753,000	0		753,000
Total Department Operating	<u>753,000</u>	<u>0</u>		<u>753,000</u>
Capital Projects				
Capital Projects	50,780	0		50,780
Capital Carryover	1,351,975	(178,496)	b	1,173,479
Total Capital Projects	<u>1,402,755</u>	<u>(178,496)</u>		<u>1,224,259</u>
Non-Departmental				
Reserves	2,067,895	165,914	a	2,233,809
Balance Available	353,528	(345)	a,b	353,183
Total Non-Departmental	<u>2,421,423</u>	<u>165,569</u>		<u>2,586,992</u>
TOTAL REQUIREMENTS	<u>4,577,178</u>	<u>(12,927)</u>		<u>4,564,251</u>

180 Library, Parks, and Recreation Special Revenue Fund

- a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$12,927, increase Reserves by \$165,914 and decrease Balance Available by \$178,841. These adjustments bring the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$178,496 and increase Balance Available by the same amount. This action reconciles the FY15 Capital Carryover Estimate to the actual ending FY14 capital projects balance.

211 General Obligation Debt Service Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	43,667	32,570	a	76,237
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	13,645,596	0		13,645,596
Miscellaneous	10,000	0		10,000
Total Revenue	13,655,596	0		13,655,596
TOTAL RESOURCES	13,699,263	32,570		13,731,833
II. REQUIREMENTS				
Non-Departmental Debt Service	13,699,263	32,570	a	13,731,833
Total Non-Departmental	13,699,263	32,570		13,731,833
TOTAL REQUIREMENTS	13,699,263	32,570		13,731,833

211 General Obligation Debt Service Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$32,570 and increase Debt Service by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

250 Special Assessment Bond Debt Service Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	419,504	24,327	a	443,831
CHANGE TO WORKING CAPITAL				
REVENUE				
Miscellaneous	47,900	0		47,900
Fiscal Transactions	350,900	0		350,900
Total Revenue	398,800	0		398,800
TOTAL RESOURCES	818,304	24,327		842,631
II. REQUIREMENTS				
Non-Departmental				
Debt Service	412,910	(216)	a	412,694
Interfund Transfers	10,000	0		10,000
Reserves	395,394	24,543	a	419,937
Total Non-Departmental	818,304	24,327		842,631
TOTAL REQUIREMENTS	818,304	24,327		842,631

250 Special Assessment Bond Debt Service Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$24,327, decrease Debt Service by \$216 and increase Reserves by \$24,543. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

310 General Capital Projects Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	28,715,203	(12,812,593)	a	15,902,610
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	15,000	0		15,000
Miscellaneous	9,150	2,220,000	d	2,229,150
Interfund Transfers	2,869,300	3,738,161	c	6,607,461
Fiscal Transactions	0	9,561,325	a	9,561,325
Total Revenue	2,893,450	15,519,486		18,412,936
TOTAL RESOURCES	31,608,653	2,706,893		34,315,546
II. REQUIREMENTS				
Department Operating				
Library, Recreation and Cultural Services	20,000	0		20,000
Total Department Operating	20,000	0		20,000
Capital Projects				
Capital Projects	2,878,450	3,520,712	c,d	6,399,162
Capital Carryover	28,002,785	(856,580)	b	27,146,205
Total Capital Projects	30,881,235	2,664,132		33,545,367
Non-Departmental				
Debt Service	50,000	0		50,000
Reserve	26,560	0		26,560
Balance Available	630,858	42,761	a,b,c,d	673,619
Total Non-Departmental	707,418	42,761		750,179
TOTAL REQUIREMENTS	31,608,653	2,706,893		34,315,546

310 General Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$12,812,593, increase General Obligation Bond Proceeds by \$9,561,325 to re-budget revenue for bonds authorized but not sold in the prior fiscal year, and decrease Balance Available by \$3,251,268. These adjustments bring the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$856,580 and increase Balance Available by the same amount. This adjustment reconciles the FY15 Capital Carryover Estimate to the actual ending FY14 capital projects balance.

c) **One-Time Funding Requests:** Recognize Interfund Transfer of \$2,434,851 from the General Fund, \$540,000 Interfund Transfer (\$135,000 each from Road, Wastewater Utility, Stormwater Utility, and Professional Services Funds), and \$92,598 in interest from the Facilities Services Fund for the City Hall Project, increase capital appropriations by \$690,000, and increase Balance Available by \$2,377,449. Recognize \$670,712 from the General Fund for General Capital Projects (\$509,232), LED lighting study and pilot project (\$65,000), emergency preparation work at Roosevelt Yard (\$96,480), and increase capital appropriations for capital preservation projects by \$670,712.

d) **Future Revenue:** Recognize \$2,160,000 in future revenue for the next four years of contributions from the Road, Wastewater, Stormwater and Professional Services funds for the City Hall Project, increase capital appropriations by the same amount, recognize \$60,000 in interest earnings and increase Balance Available by the same amount.

330 Systems Development Capital Projects Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	14,629,124	2,377,579	a	17,006,703
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	0	173,800	c	173,800
Rental	100,000	0		100,000
Charges for Services	2,963,400	0		2,963,400
Miscellaneous	93,200	0		93,200
Total Revenue	3,156,600	173,800		3,330,400
TOTAL RESOURCES	17,785,724	2,551,379		20,337,103
II. REQUIREMENTS				
Department Operating				
Planning and Development	83,518	0		83,518
Public Works	300,431	35,390	c,d	335,821
Total Department Operating	383,949	35,390		419,339
Capital Projects				
Capital Projects	2,500,000	1,750,000	d	4,250,000
Capital Carryover	3,388,756	(883,572)	b	2,505,184
Total Capital Projects	5,888,756	866,428		6,755,184
Non-Departmental				
Interfund Transfers	34,000	0		34,000
Balance Available	11,479,019	1,649,561	a,b,c,d	13,128,580
	11,513,019	1,649,561		13,162,580
TOTAL REQUIREMENTS	17,785,724	2,551,379		20,337,103

330 Systems Development Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$2,377,579 and increase Balance Available by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$883,572 and increase Balance Available by the same amount. The adjustment reconciles the FY15 Capital Carryover Estimate to the actual ending FY14 capital projects balance.

c) **One-Time Funding Requests:** Increase the Public Works operating appropriation by \$40,000 and increase capital appropriations by \$1,750,000 to fund SDC Consultant Methodology Study (\$40,000), S. Willamette St improvement plan test (\$400,000), Pavement preservation projects for Greenhill Rd, River Rd, and Maxwell Rd (\$450,000), and Washington Jefferson Skatepark park infrastructure (\$900,000) and decrease Balance Available by \$1,616,200.

d) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriations by \$4,610 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.

340 Transportation Capital Projects Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	8,453,824	(3,509,768)	a	4,944,056
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	2,940,000	0		2,940,000
Intergovernmental	0	2,577,550	b,c,d	2,577,550
Rental	30,000	0		30,000
Charges for Services	10,000	5,134	b	15,134
Interfund Transfers	30,000	194,752	d	224,752
Fiscal Transactions	8,010,000	332,733	a	8,342,733
Total Revenue	11,020,000	3,110,169		14,130,169
TOTAL RESOURCES	19,473,824	(399,599)		19,074,225
II. REQUIREMENTS				
Capital Projects				
Capital Projects	11,058,882	2,423,159	b,d	13,482,041
Capital Carryover	8,307,930	(2,980,027)	e	5,327,903
Total Capital Projects	19,366,812	(556,868)		18,809,944
Non-Departmental				
Debt Service	10,000	0		10,000
Balance Available	97,012	157,269	a,b,c,e	254,281
Total Non-Departmental	107,012	157,269		264,281
TOTAL REQUIREMENTS	19,473,824	(399,599)		19,074,225

340 Transportation Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$3,509,768, increase Draws on General Obligation Line of Credit for bonds authorized but not sold in the prior fiscal year by \$332,733, and decrease Balance Available by \$3,177,035. These adjustments bring the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **New Revenues:** Recognize intergovernmental revenues associated with various grants in the amount of \$1,864,796, recognize charges for services associated with tree planting fees in the amount of \$5,134, increase capital appropriations by \$1,919,407, and decrease Balance Available by \$49,477.

c) **Capital Grants Reappropriation:** Reappropriate \$402,921 to continue work on the Safe Routes for School project and \$833 for the Fern Ridge: Greenhill projects started in FY14 but not completed, and increase Balance Available by \$403,754.

d) **One-Time Funding Requests:** Recognize \$194,752 in Road Fund transfer revenue, increase capital appropriations by the same amount for emergency preparation for the Roosevelt Yard facility, increase Intergovernmental by \$309,000 and increase capital appropriations by the same amount to build the Fern Ridge Path to Commerce Street Connector and bridge.

e) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$2,980,027 and increase Balance Available by the same amount. The adjustment reconciles the FY15 Capital Carryover Estimate to the actual ending FY14 capital projects balance.

350 Special Assessment Capital Projects Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,442,347	119,643	a	1,561,990
CHANGE TO WORKING CAPITAL				
REVENUE				
Miscellaneous	17,700	0		17,700
Fiscal Transactions	11,500	0		11,500
Total Revenue	29,200	0		29,200
TOTAL RESOURCES	1,471,547	119,643		1,591,190
II. REQUIREMENTS				
Capital Projects				
Capital Carryover	67,064	0		67,064
Total Capital Projects	67,064	0		67,064
Non-Departmental				
Interfund Transfers	20,000	0		20,000
Balance Available	1,384,483	119,643	a	1,504,126
Total Non-Departmental	1,404,483	119,643		1,524,126
TOTAL REQUIREMENTS	1,471,547	119,643		1,591,190

350 Special Assessment Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$119,463 and decrease Balance Available by the same amount. This adjustment brings the FY15 Budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

510 Municipal Airport Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	24,509,544	(7,281,622)	a	17,227,922
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	3,709,493	6,170,769	c	9,880,262
Rental	3,399,541	0		3,399,541
Charges for Services	5,580,380	0		5,580,380
Fines/Forfeitures	7,100	0		7,100
Miscellaneous	29,178	0		29,178
Fiscal Transactions	6,415	0		6,415
Total Revenue	12,732,107	6,170,769		18,902,876
TOTAL RESOURCES	37,241,651	(1,110,853)		36,130,798
II. REQUIREMENTS				
Department Operating				
Fire and Emergency Medical Services	805,760	0		805,760
Police	530,004	0		530,004
Public Works	6,638,532	(232,801)	d	6,405,731
Total Department Operating	7,974,296	(232,801)		7,741,495
Capital Projects				
Capital Projects	5,340,001	0		5,340,001
Capital Carryover	14,177,426	(1,307,906)	b	12,869,520
Total Capital Projects	19,517,427	(1,307,906)		18,209,521
Non-Departmental				
Interfund Transfers	508,000	0		508,000
Reserves	3,969,706	0		3,969,706
Balance Available	5,272,222	429,854	a,b,c,d	5,702,076
Total Non-Departmental	9,749,928	429,854		10,179,782
TOTAL REQUIREMENTS	37,241,651	(1,110,853)		36,130,798

510 Municipal Airport Fund

- a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$7,281,622 and decrease Balance Available by the the same amount. This adjustment brings the FY15 Budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$1,307,906 and increase Balance Available by the same amount. This adjustment reconciles the FY15 Capital Carryover Estimate to the actual ending FY14 capital projects balance.
- c) **Capital Grants Reappropriation:** Recognize intergovernmental revenues supporting previously budgeted Airport capital projects in the amount of \$6,170,769 and increase Balance Available by the same amount.
- d) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriations by \$232,801 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.

520 Parking Services Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	58,000	(45,036)	a	12,964
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	482,000	0		482,000
Charges for Services	3,721,680	35,000	b	3,756,680
Fines/Forfeitures	967,500	0		967,500
Miscellaneous	624,611	0		624,611
Total Revenue	5,795,791	35,000		5,830,791
TOTAL RESOURCES	5,853,791	(10,036)		5,843,755
II. REQUIREMENTS				
Department Operating				
Central Services	320,011	0		320,011
Planning and Development	3,435,768	35,000	b	3,470,768
Public Works	49,912	0		49,912
Total Department Operating	3,805,691	35,000		3,840,691
Capital Projects				
Capital Projects	50,000	(45,036)	a	4,964
Capital Carryover	58,000	(28,163)	c	29,837
Total Capital Projects	108,000	(73,199)		34,801
Non-Departmental				
Interfund Transfers	1,940,100	0		1,940,100
Balance Available	0	28,163	c	28,163
Total Non-Departmental	1,940,100	28,163		1,968,263
TOTAL REQUIREMENTS	5,853,791	(10,036)		5,843,755

520 Parking Services Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$45,036 and decrease capital appropriations by the same amount. This adjustment brings the FY15 Budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **New Revenues:** Recognize additional revenues associated with the Hult Center parking garage in the amount of \$35,000 and increase the Planning and Development Department operating appropriations by the same amount.

c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$28,163 and increase Balance Available by the same amount. This adjustment reconciles the FY15 Capital Carryover Estimate to the actual ending FY14 capital projects balance and carry forward.

530 Wastewater Utility Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	5,614,103	(1,188,403)	a	4,425,700
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	49,973,886	1,130,837	a	51,104,723
Fines/Forfeitures	5,000	0		5,000
Miscellaneous	24,000	0		24,000
Total Revenue	50,002,886	1,130,837		51,133,723
TOTAL RESOURCES	55,616,989	(57,566)		55,559,423
II. REQUIREMENTS				
Department Operating				
Public Works	23,250,306	(621,939)	b	22,628,367
Total Department Operating	23,250,306	(621,939)		22,628,367
Capital Projects				
Capital Projects	2,115,000	0		2,115,000
Capital Carryover	2,411,088	(216,891)	c	2,194,197
Total Capital Projects	4,526,088	(216,891)		4,309,197
Non-Departmental				
Interfund Transfers	1,357,000	135,000	d	1,492,000
Special Payments	25,490,500	0		25,490,500
Balance Available	993,095	646,264	a,b,c,d	1,639,359
Total Non-Departmental	27,840,595	781,264		28,621,859
TOTAL REQUIREMENTS	55,616,989	(57,566)		55,559,423

530 Wastewater Utility Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$1,188,403, increase charges for services by \$1,130,837 and decrease Balance Available by \$57,566. This adjustment brings the FY15 Budgeted Beginning Working Capital in compliance with the audited FY14 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 \$621,939 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.

c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$216,891 and increase Balance Available by the same amount. This adjustment reconciles the FY15 Capital Carryover Estimate to the actual ending FY14 capital projects balance.

d) **One-Time Funding Request:** Transfer \$135,000 to the General Capital Projects Fund for the City Hall Project, and decrease Balance Available by the same amount.

539 Stormwater Utility Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	9,106,039	(1,799,762)	a	7,306,277
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	108,500	0		108,500
Intergovernmental	0	1,181,482	b,f	1,181,482
Rental	30,000	0		30,000
Charges for Services	15,495,348	0		15,495,348
Miscellaneous	22,600	0		22,600
Total Revenue	15,656,448	1,181,482		16,837,930
TOTAL RESOURCES	24,762,487	(618,280)		24,144,207
II. REQUIREMENTS				
Department Operating				
Public Works	14,595,592	(368,135)	c,e	14,227,457
Total Department Operating	14,595,592	(368,135)		14,227,457
Capital Projects				
Capital Projects	2,515,000	1,432,880	e,f	3,947,880
Capital Carryover	4,801,815	(993,327)	d	3,808,488
Total Capital Projects	7,316,815	439,553		7,756,368
Non-Departmental				
Interfund Transfers	870,000	135,000	e	1,005,000
Special Payments	15,000	0		15,000
Balance Available	1,965,080	(824,698)	a,b,c,d,e	1,140,382
Total Non-Departmental	2,850,080	(689,698)		2,160,382
TOTAL REQUIREMENTS	24,762,487	(618,280)		24,144,207

539 Stormwater Utility Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$1,799,762 and decrease Balance Available by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Project Reappropriation:** Recognize Intergovernmental revenues in the amount of \$335,038 and increase Balance Available by the same amount for externally funded projects not completed in prior fiscal years. The capital project expenditure appropriation related to these revenues is rebudgeted through the fiscal year-end capital rollover process.

c) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriations by \$233,135 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.

d) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$993,327 and increase Balance Available by the same amount. This adjustment reconciles the FY15 Capital Carryover Estimate to the actual ending FY14 capital projects balance.

e) **One-Time Funding Requests:** Transfer \$135,000 to the General Capital Projects Fund for the City Hall Project, and decrease the Public Works Department operating appropriation by the same amount, increase capital appropriations by \$586,436 for emergency preparation for Roosevelt Yard facility (\$86,436) and pipe repairs and drywell elimination projects in FY15 (\$500,000), and decrease Balance Available by the same amount.

f) **New Revenues:** Recognize intergovernmental revenues associated with ODOT and BLM grants in the amount of \$846,444 for CILOS Bridget Project, Greenhill Mitigation Bank and Native Plant Procurement, and increase capital appropriations by the same amount.

592 Ambulance Transport Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,091,719	(16,944)	a	1,074,775
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	0	377,482	b	377,482
Charges for Services	6,541,915	0		6,541,915
Miscellaneous	102,399	0		102,399
Total Revenue	6,644,314	377,482		7,021,796
TOTAL RESOURCES	7,736,033	360,538		8,096,571
II. REQUIREMENTS				
Department Operating				
Fire and Emergency Medical Services	6,737,054	377,482	b	7,114,536
Total Department Operating	6,737,054	377,482		7,114,536
Non-Departmental				
Interfund Transfers	947,031	0		947,031
Balance Available	51,948	(16,944)	a	35,004
Total Non-Departmental	998,979	(16,944)		982,035
TOTAL REQUIREMENTS	7,736,033	360,538		8,096,571

592 Ambulance Transport Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$16,944 and decrease Balance Available by the same amount. This adjustment brings the FY15 Budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **New Revenues:** Recognize new revenues associated with an Assistance to Firefighters 2013 grant for training equipment in the amount of \$377,482 and increase Fire and EMS operating appropriations by the same amount.

600 Fleet Services Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	20,131,394	(4,194,527)	a	15,936,867
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	25,000	0		25,000
Charges for Services	9,357,201	0		9,357,201
Miscellaneous	346,500	0		346,500
Interfund Transfers	1,362,000	0		1,362,000
Total Revenue	11,090,701	0		11,090,701
TOTAL RESOURCES	31,222,095	(4,194,527)		27,027,568
II. REQUIREMENTS				
Department Operating				
Public Works	14,453,823	617,473	a,b,c	15,071,296
Total Department Operating	14,453,823	617,473		15,071,296
Non-Departmental				
Interfund Transfers	343,000	0		343,000
Reserves	16,332,215	(4,929,943)	a,b,c	11,402,272
Balance Available	93,057	117,943	a,b,c	211,000
Total Non-Departmental	16,768,272	(4,812,000)		11,956,272
TOTAL REQUIREMENTS	31,222,095	(4,194,527)		27,027,568

600 Fleet Services Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$4,194,527, decrease the Public Works department operating appropriation by \$283,442, decrease the Fleet Services Reserve by \$3,818,028, and decrease Balance Available by \$93,057. These adjustments bring the FY15 Budgeted Beginning Working Capital in compliance with the audited FY14 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 \$1,559,819, increase the Fleet Services Reserve by \$1,348,819, and increase balance available by \$211,000 to reconcile the amount estimated for payment of obligations incurred but not paid in FY14 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 \$2,460,734, and decrease the Fleet Services Reserve by the same amount.

610 Information Systems and Services Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	4,054,782	1,815,499	a	5,870,281
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	7,408,285	200,000	b	7,608,285
Miscellaneous	20,300	0		20,300
Total Revenue	7,428,585	200,000		7,628,585
TOTAL RESOURCES	11,483,367	2,015,499		13,498,866
II. REQUIREMENTS				
Department Operating				
Central Services	7,235,662	(27,476)	c	7,208,186
Total Department Operating	7,235,662	(27,476)		7,208,186
Non-Departmental				
Interfund Transfers	259,000	0		259,000
Reserves	2,945,985	877,977	a,b	3,823,962
Balance Available	1,042,720	1,164,998	a,c	2,207,718
Total Non-Departmental	4,247,705	2,042,975		6,290,680
TOTAL REQUIREMENTS	11,483,367	2,015,499		13,498,866

610 Information Systems and Services Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$1,815,499, increase the Reserve for Software Replacement by \$677,977, and increase Balance Available by \$1,137,522. These adjustments bring the FY15 Budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **One-Time Funding Request:** Increase General Fund Charges for Services by \$200,000 for the Corporate Software Replacement project and increase Corporate Software Reserves by the same amount.
- c) **Encumbrance Estimate Reconciliation:** Decrease the Central Services Department operating appropriations by \$27,476, and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY14 to the actual amount paid.

615 Facilities Services Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	13,445,395	(9,650,255)	a	3,795,140
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	615,100	0		615,100
Charges for Services	8,502,034	0		8,502,034
Miscellaneous	6,000	0		6,000
Total Revenue	9,123,134	0		9,123,134
TOTAL RESOURCES	22,568,529	(9,650,255)		12,918,274
II. REQUIREMENTS				
Department Operating				
Central Services	8,646,238	(3,404)	d	8,642,834
Planning and Development	285,781	0		285,781
Total Department Operating	8,932,019	(3,404)		8,928,615
Capital Projects				
Capital Projects	100,000	0		100,000
Capital Carryover	425,610	(1,162)	b	424,448
Total Capital Projects	525,610	(1,162)		524,448
Non-Departmental				
Debt Service	206,000	0		206,000
Interfund Transfers	432,000	92,598	c	524,598
Reserves	10,368,607	(9,826,607)	a,c	542,000
Balance Available	2,104,293	88,320	a,b,d	2,192,613
Total Non-Departmental	13,110,900	(9,645,689)		3,465,211
TOTAL REQUIREMENTS	22,568,529	(9,650,255)		12,918,274

615 Facilities Services Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$9,650,255, decrease the Facility Reserve by \$9,734,009, and increase Balance Available by \$83,754. These adjustments bring the FY15 Budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$1,162 and increase Balance Available by the same amount. This adjustment reconciles the FY15 Capital Carryover Estimate to the actual ending FY14 capital projects balance.

c) **One-Time Funding Request:** Transfer \$92,598 to the General Capital Projects Fund for the City Hall Project and decrease the Facility Replacement Reserve by the same amount. This action will close out the remaining balance in the Facilities Replacement Fund.

d) **Encumbrance Estimate Reconciliation:** Decrease the Central Services Department operating appropriations by \$3,404 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY14 to the actual amount paid.

620 Risk and Benefits Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	7,518,462	3,448,165	a	10,966,627
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	249,686	0		249,686
Charges for Services	37,784,987	0		37,784,987
Miscellaneous	472,146	0		472,146
Total Revenue	38,506,819	0		38,506,819
TOTAL RESOURCES	46,025,281	3,448,165		49,473,446
II. REQUIREMENTS				
Department Operating				
Central Services	33,973,206	0		33,973,206
Total Department Operating	33,973,206	0		33,973,206
Non-Departmental				
Debt Service	5,784,500	0		5,784,500
Interfund Transfers	152,000	0		152,000
Reserves	5,273,394	1,526,197	a	6,799,591
Balance Available	842,181	1,921,968	a	2,764,149
Total Non-Departmental	12,052,075	3,448,165		15,500,240
TOTAL REQUIREMENTS	46,025,281	3,448,165		49,473,446

620 Risk and Benefits Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$3,448,165, increase the Medical Rate Stabilization Reserve by \$1,544,080, decrease the Debt Service Reserve by \$17,883, and increase Balance Available by \$1,921,968. These adjustments bring the FY15 Budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

630 Professional Services Fund

	FY15 Adopted	FY15 SB1 Action		FY15 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	4,852,177	(295,357)	a	4,556,820
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	500	0		500
Charges for Services	5,690,993	0		5,690,993
Miscellaneous	1,000	0		1,000
Total Revenue	5,692,493	0		5,692,493
TOTAL RESOURCES	10,544,670	(295,357)		10,249,313
II. REQUIREMENTS				
Department Operating				
Public Works	5,642,360	200,000	b	5,842,360
Total Department Operating	5,642,360	200,000		5,842,360
Non-Departmental				
Interfund Transfers	436,000	135,000	b	571,000
Reserves	2,503,270	(335,000)	b	2,168,270
Balance Available	1,963,040	(295,357)	a	1,667,683
Total Non-Departmental	4,902,310	(495,357)		4,406,953
TOTAL REQUIREMENTS	10,544,670	(295,357)		10,249,313

630 Professional Services Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$295,357 and decrease Balance Available by the same amount. This adjustment brings the FY15 budgeted Beginning Working Capital in compliance with the audited FY14 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **One-Time Funding Request:** Transfer \$135,000 to the General Capital Projects Fund for the City Hall Project, and decrease Reserves by the same amount, increase the Public Works Department operating appropriations by \$200,000 for a capital project management software system and decrease Reserves by the same amount.