

EUGENE CITY COUNCIL

AGENDA ITEM SUMMARY



Public Hearing and Possible Action: Adoption of Resolution 5019 Adopting a Supplemental Budget; Making Appropriations for the City of Eugene for the Fiscal Year Beginning July 1, 2010, and Ending June 30, 2011

Meeting Date: December 13, 2010
Department: Central Services
www.eugene-or.gov

Agenda Item Number: 3
Staff Contact: Mia Cariaga
Contact Telephone Number: 541-682-5408

ISSUE STATEMENT

The council approval of the first Supplemental Budget (SB1) for FY11 is requested. Oregon Local Budget Law (ORS 294.480) allows for supplemental budgets for "an occurrence...which had not been ascertained at the time of the preparation of a budget for the current year..." This Supplemental Budget (SB) does not authorize any increased property tax levy and has been advertised in compliance with Oregon statute.

BACKGROUND

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

Transactions Related to Beginning Working Capital

Isler & Company, LLC, the City's external auditor, has completed its FY10 audit and this Supplemental Budget reflects Marginal Beginning Working Capital (MBWC) information. The MBWC is the difference between the estimated and audited actual FY10 revenues and expenditures. This adjustment is recognized on SB1 and is the largest component of the transactions included in the budget request.

General Fund Main Sub-Fund Update

The council received an update on the General Fund financial status recently. The City Manager's recommendations for use of MBWC in the General Fund take into consideration an anticipated deficit in the General Fund due to revenue shortfalls particularly in the area of property taxes. An updated six year General Fund forecast will be presented at a Budget Committee meeting in early 2011.

General Fund Main Sub-Fund Transactions on SB1

After taking into account the reconciliation of the prior year encumbrance reserve, there is \$6,205,732 available to be appropriated or put into reserves in the General Fund on SB1. From that amount, the City Manager is recommending \$578,411 be reappropriated for FY11.

The City Manager is recommending that the remaining \$4,327,321 be placed into reserves; \$1 million to be placed into a reserve for property tax appeals and \$3,327,321 to be placed in the Reserve for Revenue

Shortfall upon approval. After this Supplemental Budget, there will be a total of \$13,749,360 in Reserve for Revenue Shortfall, which represents 11.9% of FY11 adopted operating expenditures. This reserve balance will aid the organization in weathering the revenue shortfalls in the current year, and the uncertainty around the City's future economic condition. A full list of General Fund reappropriations and other uses of MBWC is attached.

This Supplemental Budget reflects the following Budget Committee motions passed in May 2010:

- \$900,000 general capital transfer, of which \$300,000 will be dedicated to development of Creekside Park
- \$200,000 to the Public Works enhanced pothole program
- \$100,000 of unspent downsizing costs to be used for the Human Services Commission

Capital Carryover

The Capital Project Carryover Reconciliation also occurs in this Supplemental Budget. An estimate of the unspent balance in each capital project was established in the FY11 Annual Budget. These estimates have been reconciled with actual FY10 expenditures and the Capital Budget is adjusted to reflect the remaining unspent balances in each project. The Capital Carryover on this SB totals \$6,682,867.

Recognition of Grants

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

In the General Fund, grant revenues totaling \$1,950,403 are appropriated to departments. Details are included in the attachment.

Non-General Fund Transactions

This supplemental budget recognizes \$15.4 million in non-general fund transactions, other than MBWC, encumbrances and capital carryover reconciliation. Most of this total is reflected in recognizing and re-budgeting 11.7 million in grants and other agency revenue. This Supplemental Budget also recognizes \$225,000 of revenue from current tenants in the Country Club road facility for operations and maintenance due prior to the tenants vacating the building and commencement of construction. Other non-general fund transactions are detailed in the attachment.

Timing

In some cases, expenditure authority is needed immediately to carry out council direction or to meet legal or program requirements. Approval of Supplemental Budget #1 in December allows the organization to prepare more accurate mid-year projections by having the general ledger reflect the audited balances in each fund. This, in turn, enables staff to more accurately project the Beginning Working Capital for the next year's Proposed Budget.

RELATED CITY POLICIES

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

COUNCIL OPTIONS

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

CITY MANAGER’S RECOMMENDATION

Approve the attached resolution adopting the Supplemental Budget.

SUGGESTED MOTION

Move to adopt Resolution 5019 adopting a Supplemental Budget; making appropriations for the City of Eugene for the Fiscal Year beginning July 1, 2010 and ending June 30, 2011.

ATTACHMENTS

- A. Transaction Summary
- B. Resolution

FOR MORE INFORMATION

Staff Contact: Mia Cariaga
Telephone: (541) 682-5408
Staff E-Mail: mia.cariaga@ci.eugene.or.us

OR

Staff Contact: Pavel Gubanikhin
Telephone: (541) 682-5512
Staff E-Mail: pavel.e.gubanikhin@ci.eugene.or.us

Transaction Summary

010 General Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	32,804,224	6,262,073	a,e,f	39,066,297
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	93,278,000	0		93,278,000
Licenses/Permits	6,382,500	0		6,382,500
Intergovernmental	3,804,013	1,950,403	b	5,754,416
Rental	98,768	0		98,768
Charges for Services	11,312,442	689,035	c	12,001,477
Fines/Forfeitures	2,909,000	0		2,909,000
Miscellaneous	474,620	0		474,620
Interfund Transfers	10,957,767	267,532	h	11,225,299
Total Revenue	129,217,110	2,906,970		132,124,080
TOTAL RESOURCES	162,021,334	9,169,043		171,190,377
II. REQUIREMENTS				
Department Operating				
Central Services	22,534,668	637,071	a	23,171,739
Fire & Emergency Medical Svcs	24,639,428	348,172	a,b,d	24,987,600
Library, Rec & Cultural Svcs	21,703,613	323,593	a,b,c,d,g	22,027,206
Planning and Development	6,123,327	327,818	a,d	6,451,145
Police	40,615,918	2,814,943	a,b,c,d	43,430,861
Public Works	6,257,172	63,103	a,d	6,320,275
Total Department Operating	121,874,126	4,514,700		126,388,826
Non-Departmental				
Debt Service	245,000	0		245,000
Interfund Transfers	4,923,704	1,367,532	a,h	6,291,236
Contingency	100,000	0		100,000
Intergovernmental Expenditures	550,000	0		550,000
Reserve	12,819,114	4,642,977	a,e,f,i	17,462,091
Reserve for Encumbrances	1,356,166	(1,356,166)	a,g	0
UEFB	20,153,224	0		20,153,224
Total Non-Departmental	40,147,208	4,654,343		44,801,551
TOTAL REQUIREMENTS	162,021,334	9,169,043		171,190,377

010 General Fund

Main Subfund (011):

Carryover Reconciliation

Carryover Resources:

a) Beginning Working Capital Adjustment *	\$ 5,962,911
Reserve for Encumbrance	1,281,555
Total Carryover	<u>7,244,466</u>

Carryover Distributions:

Reappropriations		
Central Services	191,847	
Fire and Emergency Medical Services	240,800	
Planning & Development	30,000	
Police	115,764	
Subtotal Reappropriations		578,411
Reserve for Encumbrance Distribution to Departments		
Central Services	245,224	
Fire and Emergency Medical Services	1,597	
Library, Recreation, and Cultural Services	65,000	
Planning & Development	252,500	
Police	397,104	
Public Works	77,309	
Subtotal Encumbrance Distribution		1,038,734
Funding for Additional Jail Beds (Central Services)		200,000
Transfer to the General Capital Projects Fund		900,000
Transfer to the Road Fund		200,000
Increase in Reserve for Property Tax Appeals		1,000,000
Increase in Reserve for Revenue Shortfall		3,327,321
Total Distributions		<u>7,244,466</u>

***Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital in the Main Subfund by \$5,962,911, which is the audited balance from FY10 actual revenues and expenditures as determined by Isler & Company, LCC, the City's external auditor.

b) **Grants:** These transactions request appropriation of unspent prior year grants and new grants in FY11.

Fire and Emergency Medical Services	117,159
Library, Recreation, and Cultural Services	188,848
Police	1,644,396
Total Department Grants	<u>1,950,403</u>

c) **New Revenues:** These transactions increase expenditure authority due to new revenue.

Police - Fire Dispatch Contracts & Reimbursable Overtime	661,613
LRCS - Federal E-rate Program	27,422
Total New Revenue	<u>689,035</u>

d) **Increase Human Services Commission (HSC) Allocation:** per Budget Committee Motion

Fire - FY11 Downsizing Savings	(11,384)
LRCS - FY11 Downsizing Savings	(15,794)
PDD - FY11 Downsizing Savings	(54,682)
Police - FY11 Downsizing Savings	(3,934)
Public Works - FY11 Downsizing Savings	(14,206)
FY11 Downsizing Savings	<u>(100,000)</u>
One-Time FY11 Increase in HSC Contribution (Planning & Development)	<u>100,000</u>

010 General Fund

AIRS Subfund (022):

e) **Beginning Working Capital Reconciliation:** Increases Beginning Working Capital by \$1,420 and increases the AIRS reserve by the same amount to adjust Beginning Working Capital to audited levels.

Cultural Services Subfund (031):

f) **Beginning Working Capital Reconciliation:** Increases Beginning Working Capital by \$297,742 and increases the Cultural Services Reserve by the same amount to adjust Beginning Working Capital to audited levels.

g) **Encumbrance Estimate Reconciliation:** Increase Library, Recreation and Cultural Services (LRCS) Department operating appropriations by \$58,117 to reconcile the amount estimated for payment of obligations incurred but not paid in FY10 to the actual amount paid, decrease Reserve for Encumbrances by \$74,611, and increase Cultural Services Subfund Reserve by \$16,494.

Equipment Replacement Subfund (041):

h) **Appropriation Adjustment:** Recognize \$267,532 in Main Subfund transfer revenue and increase appropriations for future General Fund equipment replacement by the same amount.

i) **Summary of General Fund Reserves:**

(excluding reserves for prior year encumbrances)

	FY11 Adopted	FY11 SB1 Action	FY11 Revised
General Fund Reserve for Revenue Shortfall	\$10,422,039	\$3,327,321	\$13,749,360
General Fund Reserve for 2012 Olympic Trials	\$200,000	\$0	\$200,000
General Fund Reserve for Property Tax Appeals	\$0	\$1,000,000	\$1,000,000
AIRS Conversion Project Subfund Reserve	\$11,542	\$1,420	\$12,962
Cultural Services Subfund Reserve	\$1,966,838	\$314,236	\$2,281,074
Cultural Services Reserve - Dedicated Donations for Arts	\$32,550	\$0	\$32,550
Equipment Replacement Reserve	\$186,145	\$0	\$186,145
Total	\$12,819,114	\$4,642,977	\$17,462,091

110 Special Assessments Management Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,359,217	17,637	a	1,376,854
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	101,620	0		101,620
Miscellaneous	30,800	0		30,800
Interfund Transfers	120,000	0		120,000
Fiscal Transactions	12,500	0		12,500
Total Revenue	264,920	0		264,920
TOTAL RESOURCES	1,624,137	17,637		1,641,774
II. REQUIREMENTS				
Department Operating				
Central Services	85,110	0		85,110
Total Department Operating	85,110	0		85,110
Non-Departmental				
Interfund Transfers	153,000	0		153,000
Misc. Fiscal Transactions	120,000	0		120,000
Reserve	50,000	0		50,000
Balance Available	1,216,027	17,637	a	1,233,664
Total Non-Departmental	1,539,027	17,637		1,556,664
TOTAL REQUIREMENTS	1,624,137	17,637		1,641,774

110 Special Assessments Management Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$17,637, and increase Balance Available by the same amount. This adjustment brings the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

111 Library Local Option Levy Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	452,304	213,188	a	665,492
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	2,583,191	0		2,583,191
Rental	18,000	0		18,000
Miscellaneous	12,244	0		12,244
Total Revenue	2,613,435	0		2,613,435
TOTAL RESOURCES	3,065,739	213,188		3,278,927
II. REQUIREMENTS				
Department Operating				
Library, Rec & Cultural Svcs	2,913,800	(35,000)	b	2,878,800
Total Department Operating	2,913,800	(35,000)		2,878,800
Non-Departmental				
Reserve	151,939	248,188	a,b	400,127
Total Non-Departmental	151,939	248,188		400,127
TOTAL REQUIREMENTS	3,065,739	213,188		3,278,927

111 Library Local Option Levy Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$213,188 and increase the Library Levy reserve by the same amount. This adjustment brings the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Decrease LRCS Department operating appropriation by \$35,000 to reconcile the amount estimated for payment of obligations incurred but not paid in FY10 to the actual amount paid and increases the Library Levy reserve by the same amount.

131 Road Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,363,330	578,728	a	1,942,058
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	1,462,000	0		1,462,000
Intergovernmental	7,917,000	40,375	d	7,957,375
Rental	42,801	0		42,801
Charges for Services	47,000	0		47,000
Miscellaneous	128,084	0		128,084
Interfund Transfers	0	200,000	c	200,000
Total Revenue	9,596,885	240,375		9,837,260
TOTAL RESOURCES	10,960,215	819,103		11,779,318
II. REQUIREMENTS				
Department Operating				
Public Works	9,460,364	475,799	b,c,d,e	9,936,163
Total Department Operating	9,460,364	475,799		9,936,163
Non-Departmental				
Interfund Transfers	751,000	0		751,000
Balance Available	748,851	343,304	a,b,e	1,092,155
Total Non-Departmental	1,499,851	343,304		1,843,155
TOTAL REQUIREMENTS	10,960,215	819,103		11,779,318

131 Road Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$578,728 and increase Balance Available by the same amount. This adjustment brings the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 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 \$241,548 to reconcile the amount estimated for payment of obligations incurred but not paid in FY10 to the actual amount paid and increase Balance Available by the same amount.

c) **Interfund Transfer:** Increase interfund transfer revenues by \$200,000 and increase Public Works department operating appropriations by the same amount. These funds are transferred from the General Fund pursuant to the Budget Committee motion passed in May of 2010 to use \$200,000 of the General Fund Marginal Beginning Working Capital towards the enhanced pothole program.

d) **Federal Highway Administration Grant:** Recognize \$40,375 in Federal Highway Administration grants to upgrade traffic control systems on Franklin Boulevard, and increase Public Works department operating appropriations by the same amount.

e) **Pothole Program Reappropriation:** Reappropriate \$476,972 in FY10 pothole program funding to finish work on unimproved streets and pothole repair, and decrease Balance Available by the same amount.

132 Public Safety Answering Point Fund

	FY11 Adopted	FY11 SB1 Action	FY11 Revised
I. RESOURCES			
BEGINNING WORKING CAPITAL	108,200	(108,200) a	0
CHANGE TO WORKING CAPITAL			
REVENUE			
Intergovernmental	859,000	0	859,000
Charges for Services	1,786,705	86,595 a	1,873,300
Miscellaneous	2,607	0	2,607
Total Revenue	2,648,312	86,595	2,734,907
TOTAL RESOURCES	2,756,512	(21,605)	2,734,907
II. REQUIREMENTS			
Department Operating			
Police	2,606,512	(21,605) a,b	2,584,907
Total Department Operating	2,606,512	(21,605)	2,584,907
Non-Departmental			
Interfund Transfers	150,000	0	150,000
Balance Available	0	0 a,b	0
Total Non-Departmental	150,000	0	150,000
TOTAL REQUIREMENTS	2,756,512	(21,605)	2,734,907

132 Public Safety Answering Point Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$108,200, increase Charges for Services revenues by \$86,595, and decrease Balance Available by \$21,605. This adjustment brings the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Reduce the Police Department operating appropriations by \$21,605 to reconcile the amount estimated for payment of obligations incurred but not paid in FY10 to the actual amount paid and increase Balance Available by the same amount.

135 Telecom Registration/Licensing Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	3,313,505	1,778,069	a	5,091,574
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	2,900,000	0		2,900,000
Miscellaneous	35,000	0		35,000
Total Revenue	2,935,000	0		2,935,000
TOTAL RESOURCES	6,248,505	1,778,069		8,026,574
II. REQUIREMENTS				
Department Operating				
Central Services	3,565,725	1,097,925	c,d	4,663,650
Total Department Operating	3,565,725	1,097,925		4,663,650
Capital Projects				
Capital Carryover	159,091	(1,381)	b	157,710
Total Capital Projects	159,091	(1,381)		157,710
Non-Departmental				
Interfund Transfers	1,387,000	0		1,387,000
Reserve	485,000	0		485,000
Balance Available	651,689	681,525	a,b,c,d	1,333,214
Total Non-Departmental	2,523,689	681,525		3,205,214
TOTAL REQUIREMENTS	6,248,505	1,778,069		8,026,574

135 Telecom Registration/Licensing Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$1,778,069 and increase Balance Available by the same amount. This adjustment brings the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease Capital Carryover by \$1,381 and increase Balance Available by the same amount. This action reconciles the FY11 Capital Carryover Estimate to the actual ending FY10 capital projects balance and carry forward.

c) **Encumbrance Estimate Reconciliation:** Decrease the Central Services Department operating appropriation by \$8,575 to reconcile the amount estimated for payment of obligations incurred but not paid in FY10 to the actual amount paid and increase Balance Available by the same amount.

d) **Telecommunication Project Reappropriation:** Reappropriate \$1,106,500 in unspent FY10 funds towards Telecommunications projects and decrease Balance Available by the same amount.

150 Construction and Rental Housing Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,285,882	198,732	a	1,484,614
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	2,724,900	0		2,724,900
Charges for Services	3,093,880	600,000	b	3,693,880
Fines/Forfeitures	70,250	0		70,250
Miscellaneous	424,500	0		424,500
Total Revenue	6,313,530	600,000		6,913,530
TOTAL RESOURCES	7,599,412	798,732		8,398,144
II. REQUIREMENTS				
Department Operating				
Fire/Emergency Medical Svcs	285,022	0		285,022
Planning and Development	4,852,845	0		4,852,845
Public Works	400,974	0		400,974
Total Department Operating	5,538,841	0		5,538,841
Non-Departmental				
Interfund Transfers	793,000	0		793,000
Intergovernmental Expend.	500,000	600,000	b	1,100,000
Balance Available	767,571	198,732	a	966,303
Total Non-Departmental	2,060,571	798,732		2,859,303
TOTAL REQUIREMENTS	7,599,412	798,732		8,398,144

150 Construction and Rental Housing Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$198,732 and increase Balance Available by the same amount. This adjustment brings the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Pass-Through Revenues and Expenditures:** Increase pass-through revenues associated with the Oregon state permit surcharge and Bethel construction excise tax to recognize higher than anticipated pass-through activity, and increase intergovernmental pass-through expenditures by the same amount.

155 Solid Waste/Recycling Fund

	FY10 Adopted	FY10 SB1 Action		FY10 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	725,018	112,134	a	837,152
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	606,363	0		606,363
Charges for Services	700	0		700
Miscellaneous	9,000	0		9,000
Total Revenue	616,063	0		616,063
TOTAL RESOURCES	1,341,081	112,134		1,453,215
II. REQUIREMENTS				
Department Operating				
Planning and Development	744,213	223,000	b	967,213
Total Department Operating	744,213	223,000		967,213
Non-Departmental				
Interfund Transfers	50,000	0		50,000
Balance Available	546,868	(110,866)	a, b	436,002
Total Non-Departmental	596,868	(110,866)		486,002
TOTAL REQUIREMENTS	1,341,081	112,134		1,453,215

155 Solid Waste/Recycling Fund

a) **Beginning Working Capital Reconciliation:** This action increases the budgeted Beginning Working Capital by \$112,134 and increases Balance Available by the same amount. This adjustment brings the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Waste Prevention Project Reappropriation:** Reappropriate \$223,000 in unspent FY10 funds for several waste prevention projects, including the Solid Waste System Review project, Climate and Energy Action Plan, and a new licensee reporting system, and decrease Balance Available by the same amount.

170 Community Development Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,540,431	597,663	a	2,138,094
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	7,040,191	142,568	a,b	7,182,759
Charges for Services	5,000	0		5,000
Miscellaneous	1,263,250	0		1,263,250
Fiscal Transactions	7,398,000	0		7,398,000
Total Revenue	15,706,441	142,568		15,849,009
TOTAL RESOURCES	17,246,872	740,231		17,987,103
II. REQUIREMENTS				
Department Operating				
Central Services	6,000	0		6,000
Planning and Development	3,618,486	0		3,618,486
Total Department Operating	3,624,486	0		3,624,486
Capital Projects				
Capital Projects	700,000	0		700,000
Capital Carryover	34,240	108,328	b	142,568
Total Capital Projects	734,240	108,328		842,568
Non-Departmental				
Debt Service	400,000	0		400,000
Interfund Transfers	115,000	0		115,000
Misc. Fiscal Transactions	5,269,146	(851)	a	5,268,295
Intergovernmental Expend.	6,504,000	0		6,504,000
Reserve (Less RFE)	600,000	0		600,000
Balance Available	0	632,754	a	632,754
Total Non-Departmental	12,888,146	631,903		13,520,049
TOTAL REQUIREMENTS	17,246,872	740,231		17,987,103

170 Community Development Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$597,663, increase the budgeted FY11 CDBG Grant Revenue by \$34,240, decrease Commercial Revitalization Trust loan appropriations by \$851, and increase Balance Available by \$632,754. These adjustments bring the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Recognize \$108,328 in CDBG grant revenues, and increase the capital carryover by the same amount. The adjustment reconciles the FY11 Capital Carryover Estimate to the actual ending FY10 capital projects balance and carry forward.

180 Library, Parks, and Recreation Special Revenue Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	2,645,444	96,235	a	2,741,679
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	0	1,682	d	1,682
Miscellaneous	309,540	1,000,000	c	1,309,540
Total Revenue	309,540	1,001,682		1,311,222
TOTAL RESOURCES	2,954,984	1,097,917		4,052,901
REQUIREMENTS				
Department Operating				
Library, Rec & Cultural Svcs	319,442	1,000,000	c	1,319,442
Total Department Operating	319,442	1,000,000		1,319,442
Capital Projects				
Capital Projects	151,521	0		151,521
Capital Carryover	371,360	(3,788)	b	367,572
Total Capital Projects	522,881	(3,788)		519,093
Non-Departmental				
Reserve	2,031,977	86,067	a	2,118,044
Balance Available	80,684	15,638	a,b,d	96,322
Total Non-Departmental	2,112,661	101,705		2,214,366
TOTAL REQUIREMENTS	2,954,984	1,097,917		4,052,901

180 Library, Parks, and Recreation Special Revenue Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$96,235, increase Reserves per requirements of donation agreements by \$86,067, and increase Balance Available by \$10,168. These adjustments bring the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease the capital carryover by \$3,788 and increase Balance Available by the same amount. This action reconciles the FY11 Capital Carryover Estimate to the actual ending FY10 capital projects balance and carry forward.

c) **Donation Revenue:** Recognize \$1,000,000 in donation revenue from Elsa Goodyear Trust and increase operating appropriations in the Library, Recreation and Cultural Services Department for a transfer to the Oregon Community Foundation, which will manage these funds on behalf of the Eugene Public Library Foundation, by the same amount.

d) **Re-budget** grant revenues in the amount of \$1,682 for the Veterans Memorial Park Projects and increase Balance Available by the same amount.

211 General Obligation Debt Service Fund

	FY11 Adopted	FY11 SB1 Action	FY11 Revised
I. RESOURCES			
BEGINNING WORKING CAPITAL	0	609,323 a	609,323
CHANGE TO WORKING CAPITAL			
REVENUE			
Taxes	13,276,808	0	13,276,808
Miscellaneous	27,000	0	27,000
Total Revenue	<u>13,303,808</u>	<u>0</u>	<u>13,303,808</u>
TOTAL RESOURCES	<u>13,303,808</u>	<u>609,323</u>	<u>13,913,131</u>
II. REQUIREMENTS			
Non-Departmental			
Debt Service	13,303,808	0	13,303,808
UEFB	0	609,323 a	609,323
Total Non-Departmental	<u>13,303,808</u>	<u>609,323</u>	<u>13,913,131</u>
TOTAL REQUIREMENTS	<u>13,303,808</u>	<u>609,323</u>	<u>13,913,131</u>

211 General Obligation Debt Service Fund

a) **Beginning Working Capital Reconciliation:** This action increases the budgeted Beginning Working Capital by \$609,323 and increases Unappropriated Ending Fund Balance (UEFB) by the same amount. This adjustment brings the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

221 Library Bond Debt Service Fund

	FY11 Adopted	FY11 SB1 Action	FY11 Revised
I. RESOURCES			
BEGINNING WORKING CAPITAL	39,752	74 a	39,826
CHANGE TO WORKING CAPITAL			
REVENUE			
Miscellaneous	100	0	100
Total Revenue	100	0	100
TOTAL RESOURCES	39,852	74	39,926
II. REQUIREMENTS			
Non-Departmental			
Interfund Transfers	39,852	0	39,852
Reserve	0	74 a	74
Total Non-Departmental	39,852	74	39,926
TOTAL REQUIREMENTS	39,852	74	39,926

221 Library Bond Debt Service Fund

a) **Beginning Working Capital Reconciliation:** This action increases the budgeted Beginning Working Capital by \$74 and increases Reserves by the same amount. This adjustment brings the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor. This fund will be closed out in FY11 due to completion of the Library Bond Debt Service payments.

250 Special Assessment Bond Debt Service Fund

	FY11 Adopted	FY11 SB1 Action	FY11 Revised
I. RESOURCES			
BEGINNING WORKING CAPITAL	415,446	9,426 a	424,872
CHANGE TO WORKING CAPITAL			
REVENUE			
Miscellaneous	64,500	0	64,500
Fiscal Transactions	344,800	0	344,800
Total Revenue	409,300	0	409,300
TOTAL RESOURCES	824,746	9,426	834,172
II. REQUIREMENTS			
Non-Departmental			
Debt Service	400,000	0	400,000
Interfund Transfers	20,000	0	20,000
Reserve	404,746	9,426 a	414,172
Total Non-Departmental	824,746	9,426	834,172
TOTAL REQUIREMENTS	824,746	9,426	834,172

250 Special Assessment Bond Debt Service Fund

a) **Beginning Working Capital Reconciliation:** This action increases the budgeted Beginning Working Capital by \$9,426 and increases the Reserve by the same amount. This adjustment brings the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

310 General Capital Projects Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	21,045,605	(9,218,271)	a	11,827,334
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	0	230,669	c	230,669
Rental	20,000	0		20,000
Miscellaneous	35,000	0		35,000
Interfund Transfers	2,469,300	900,000	d	3,369,300
Fiscal Transactions	8,500	15,351,557	a,b	15,360,057
Total Revenue	2,532,800	16,482,226		19,015,026
TOTAL RESOURCES	23,578,405	7,263,955		30,842,360
II. REQUIREMENTS				
Department Operating				
Central Services	10,000	0		10,000
Total Department Operating	10,000	0		10,000
Capital Projects				
Capital Projects	2,761,128	899,956	a,d	3,661,084
Capital Carryover	20,470,916	6,125,940	b	26,596,856
Total Capital Projects	23,232,044	7,025,896		30,257,940
Non-Departmental				
Debt Service	50,000	0		50,000
Reserve	29,000	0		29,000
Balance Available	257,361	238,059	a,b,c	495,420
Total Non-Departmental	336,361	238,059		574,420
TOTAL REQUIREMENTS	23,578,405	7,263,955		30,842,360

310 General Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$9,218,271, increase General Obligation Bond Proceeds by \$15,164,979 to rebudget revenue for bonds authorized but not sold in the prior fiscal year, decrease capital appropriations by \$44, and increase Balance Available by \$5,946,752. This action brings the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Increase the capital carryover by \$6,125,940, increase revenue for bonds authorized but not sold in the prior fiscal year by \$186,578, and decrease Balance Available by \$5,939,362. This adjustment reconciles the FY11 Capital Carryover Estimate to the actual ending FY10 capital projects balance and carry forward.

c) **Re-budget** intergovernmental revenues in the amount of \$230,669 for externally funded projects not completed in prior fiscal years and increase Balance Available by the same amount.

d) **Interfund Transfer:** Recognize \$900,000 in General Fund interfund transfer revenues and increase appropriations for capital preservation projects (\$600,000) and Creekside Park development (\$300,000) by the same amount. \$300,000 for Creekside Park is the first of two installments for developing this park pursuant to the Budget Committee motion passed in May of 2010, with the second installment to follow in FY12 if the funds are available.

330 System Development Capital Projects Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	5,283,648	39,579	a	5,323,227
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	104,000	0		104,000
Charges for Services	2,009,536	0		2,009,536
Miscellaneous	60,683	0		60,683
Total Revenue	2,174,219	0		2,174,219
TOTAL RESOURCES	7,457,867	39,579		7,497,446
II. REQUIREMENTS				
Department Operating				
Planning and Development	83,904	0		83,904
Public Works	273,322	0		273,322
Total Department Operating	357,226	0		357,226
Capital Projects				
Capital Projects	853,500	0		853,500
Capital Carryover	4,066,200	(421,382)	b	3,644,818
Total Capital Projects	4,919,700	(421,382)		4,498,318
Non-Departmental				
Interfund Transfers	15,000	0		15,000
Balance Available	2,165,941	460,961	a, b	2,626,902
	2,180,941	460,961		2,641,902
	0			
TOTAL REQUIREMENTS	7,457,867	39,579		7,497,446

330 System Development Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$39,579 and increase Balance Available by the same amount. This adjustment brings the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease the capital carryover by \$421,382 and increase Balance Available by the same amount. The adjustment reconciles the FY11 Capital Carryover Estimate to the actual ending FY10 capital projects balance and carry forward.

340 Transportation Capital Projects Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	21,680,186	(13,418,071)	a	8,262,115
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	2,940,000	0		2,940,000
Intergovernmental	495,000	7,004,355	c,d	7,499,355
Rental	30,000	0		30,000
Charges for Services	10,000	0		10,000
Miscellaneous	41,000	0		41,000
Interfund Transfers	30,000	0		30,000
Fiscal Transactions	6,850,000	3,998,928	a	10,848,928
Total Revenue	10,396,000	11,003,283		21,399,283
TOTAL RESOURCES	32,076,186	(2,414,788)		29,661,398
II. REQUIREMENTS				
Capital Projects				
Capital Projects	10,435,000	1,168,695	d,e,f	11,603,695
Cap. Carryover (Budget only)	21,147,280	(4,275,202)	b	16,872,078
Total Capital Projects	31,582,280	(3,106,507)		28,475,773
Non-Departmental				
Debt Service	40,000	0		40,000
Balance Available	453,906	691,719	a,b,c,e,f	1,145,625
Total Non-Departmental	493,906	691,719		1,185,625
TOTAL REQUIREMENTS	32,076,186	(2,414,788)		29,661,398

340 Transportation Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$13,418,071, increase Draws on General Obligation Line of Credit for bonds authorized but not sold in the prior fiscal year by \$3,998,928, and decrease Balance Available by \$9,419,143. These adjustments bring the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease the capital carryover by \$4,275,202 and increase Balance Available by the same amount. The adjustment reconciles the FY11 Capital Carryover Estimate to the actual ending FY10 capital projects balance and carry forward.

c) **Re-budget** intergovernmental revenues in the amount of \$4,361,515 for externally funded projects not completed in prior fiscal years, including Delta Ponds Overpass, West Bank Trail Extension, Bailey Hill Road pedestrian improvements and Pavement Preservation Projects, and increase Balance Available by the same amount.

d) **Grant Revenues:** Recognize \$2,642,840 in intergovernmental revenues associated with grant funding for Pavement Preservation projects, West Bank Trail, and Amazon and Willamette Path Connectors, and increase capital appropriations by the same amount.

e) **Capital Appropriation Adjustment:** Reduce capital appropriations for the Delta Ponds Bridge by \$1,555,144 due to favorable bids and increase Balance Available by the same amount.

f) **Capital Appropriation Adjustment:** Increase capital appropriations for engineering work on street capital planning and right-of-way vacations by \$80,999 and decrease Balance Available by the same amount.

350 Special Assessment Capital Projects Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	2,838,014	(2,121,579)	a	716,435
CHANGE TO WORKING CAPITAL				
REVENUE				
Miscellaneous	76,400	0		76,400
Interfund Transfers	150,000	0		150,000
Fiscal Transactions	1,890,000	2,056,190	a	3,946,190
Total Revenue	2,116,400	2,056,190		4,172,590
TOTAL RESOURCES	4,954,414	(65,389)		4,889,025
II. REQUIREMENTS				
Capital Projects				
Capital Carryover	2,178,761	(745,314)	b	1,433,447
Total Capital Projects	2,178,761	(745,314)		1,433,447
Non-Departmental				
Debt Service	2,000,000	0		2,000,000
Interfund Transfers	100,000	0		100,000
Balance Available	675,653	679,925	a,b	1,355,578
Total Non-Departmental	2,775,653	679,925		3,455,578
TOTAL REQUIREMENTS	4,954,414	(65,389)		4,889,025

350 Special Assessment Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$2,121,579, increase the budgeted Draws on Line of Credit revenue by \$2,056,190 to rebudget revenues not collected in the prior fiscal year, and decrease Balance Available by \$65,389. These adjustments bring the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease the capital carryover by \$745,314 and increase Balance Available by the same amount. The adjustment reconciles the FY11 Capital Carryover Estimate to the actual ending FY10 capital projects balance and carry forward.

510 Municipal Airport Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	16,626,259	(3,802,473)	a	12,823,786
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	8,852,115	2,365,214	c,e	11,217,329
Rental	3,203,419	0		3,203,419
Charges for Services	4,283,341	0		4,283,341
Fines/Forfeitures	8,000	0		8,000
Miscellaneous	97,061	0		97,061
Fiscal Transactions	65,060	0		65,060
Total Revenue	<u>16,508,996</u>	<u>2,365,214</u>		<u>18,874,210</u>
TOTAL RESOURCES	<u>33,135,255</u>	<u>(1,437,259)</u>		<u>31,697,996</u>
II. REQUIREMENTS				
Department Operating				
Fire/Emergency Medical Svcs	737,307	0		737,307
Police	384,422	0		384,422
Public Works	5,110,292	(22,643)	d	5,087,649
Total Department Operating	<u>6,232,021</u>	<u>(22,643)</u>		<u>6,209,378</u>
Capital Projects				
Capital Projects	8,450,000	735,214	e	9,185,214
Capital Carryover	11,447,615	(6,412,860)	b	5,034,755
Total Capital Projects	<u>19,897,615</u>	<u>(5,677,646)</u>		<u>14,219,969</u>
Non-Departmental				
Interfund Transfers	483,000	0		483,000
Reserve	3,215,341	0		3,215,341
Balance Available	3,307,278	4,263,030	a,b,c,d	7,570,308
Total Non-Departmental	<u>7,005,619</u>	<u>4,263,030</u>		<u>11,268,649</u>
TOTAL REQUIREMENTS	<u>33,135,255</u>	<u>(1,437,259)</u>		<u>31,697,996</u>

510 Municipal Airport Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$3,802,473 and decrease Balance Available by the same amount. This adjustment brings the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease the capital carryover by \$6,412,860 and increase Balance Available by the same amount. This adjustment reconciles the FY11 Capital Carryover Estimate to the actual ending FY10 capital projects balance and carry forward.

c) **Re-budget** intergovernmental revenue of \$1,630,000 supporting already budgeted Airport capital projects and increase Balance Available by the same amount.

d) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriation by \$22,643 to reconcile the amount estimated for payment of obligations incurred but not paid in FY10 to the actual amount paid and increase Balance Available by the same amount.

e) **Intergovernmental Revenue:** Recognize new intergovernmental revenues in the amount of \$735,214 for Airport capital projects and increase capital appropriations by the same amount.

520 Parking Services Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	2,285,069	(286,042)	a	1,999,027
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	1,033,875	0		1,033,875
Rental	540,000	0		540,000
Charges for Services	3,333,130	0		3,333,130
Fines/Forfeitures	1,191,500	0		1,191,500
Miscellaneous	23,000	0		23,000
Total Revenue	6,121,505	0		6,121,505
TOTAL RESOURCES	8,406,574	(286,042)		8,120,532
II. REQUIREMENTS				
Department Operating				
Central Services	354,120	0		354,120
Planning and Development	3,390,833	(181,829)	b	3,209,004
Public Works	23,615	50,000	c	73,615
Total Department Operating	3,768,568	(131,829)		3,636,739
Capital Projects				
Capital Projects	1,290,000	0		1,290,000
Total Capital Projects	1,290,000	0		1,290,000
Non-Departmental				
Debt Service	740,507	0		740,507
Interfund Transfers	2,124,300	0		2,124,300
Reserve	3,817	3,394	a	7,211
Balance Available	479,382	(157,607)	a,b,c	321,775
Total Non-Departmental	3,348,006	(154,213)		3,193,793
TOTAL REQUIREMENTS	8,406,574	(286,042)		8,120,532

520 Parking Services Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$286,042, increase Reserves by \$3,394 and decrease Balance Available by \$289,436. These adjustments bring the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Decrease the Planning and Development Department operating appropriation by \$181,829 to reconcile the amount estimated for payment of obligations incurred but not paid in FY10 to the actual amount paid and increase Balance Available by the same amount.

c) **Public Works Appropriation Adjustment:** Increase Public Works Department operating appropriation by \$50,000 to cover the costs associated with implementation of the Arena Parking District and decrease Balance Available by the same amount.

530 Wastewater Utility Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	3,150,051	(74,988)	a	3,075,063
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	18,600	0		18,600
Charges for Services	41,891,260	313,846	a,d	42,205,106
Fines/Forfeitures	2,500	0		2,500
Miscellaneous	50,000	0		50,000
Total Revenue	41,962,360	313,846		42,276,206
TOTAL RESOURCES	45,112,411	238,858		45,351,269
II. REQUIREMENTS				
Department Operating				
Public Works	17,985,946	295,582	c,d	18,281,528
Total Department Operating	17,985,946	295,582		18,281,528
Capital Projects				
Capital Projects	2,170,000	0		2,170,000
Capital Carryover	1,813,820	(468,521)	b	1,345,299
Total Capital Projects	3,983,820	(468,521)		3,515,299
Non-Departmental				
Interfund Transfers	1,409,000	0		1,409,000
Intergovernmental Expend.	21,155,000	0		21,155,000
Balance Available	578,645	411,797	a,b,c	990,442
Total Non-Departmental	23,142,645	411,797		23,554,442
TOTAL REQUIREMENTS	45,112,411	238,858		45,351,269

530 Wastewater Utility Fund

a) **Beginning Working Capital Reconciliation**: Decrease the budgeted Beginning Working Capital by \$74,988, increase Charges for Services revenue by \$11,910, and decrease Balance Available by \$63,078. These adjustments bring the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation**: Decrease the capital carryover by \$468,521 and increase Balance Available by the same amount.

c) **Encumbrance Estimate Reconciliation**: Decrease the Public Works Department's operating appropriation by \$6,354 to reconcile the amount estimated for payment of obligations incurred but not paid in FY10 to the actual amount paid and increase Balance Available by the same amount.

d) **Reappropriate** Wastewater revenue in the amount of \$301,936 and increase operating appropriations in the Public Works Department by the same amount for Wastewater equipment replacement and rehabilitation projects.

539 Stormwater Utility Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	10,465,882	(2,036,503)	a	8,429,379
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	112,500	0		112,500
Intergovernmental	0	1,805,745	b,d	1,805,745
Rental	27,288	0		27,288
Charges for Services	12,441,500	24,701	e	12,466,201
Miscellaneous	68,690	0		68,690
Total Revenue	12,649,978	1,830,446		14,480,424
TOTAL RESOURCES	23,115,860	(206,057)		22,909,803
II. REQUIREMENTS				
Department Operating				
Public Works	12,093,600	(40,058)	b,f	12,053,542
Total Department Operating	12,093,600	(40,058)		12,053,542
Capital Projects				
Capital Projects	1,715,000	24,701	e	1,739,701
Capital Carryover	5,834,877	(375,610)	c	5,459,267
Total Capital Projects	7,549,877	(350,909)		7,198,968
Non-Departmental				
Interfund Transfers	883,000	0		883,000
Intergovernmental Expend.	15,000	0		15,000
Reserve	161,800	0		161,800
Balance Available	2,412,583	184,910	a,c,d,f	2,597,493
Total Non-Departmental	3,472,383	184,910		3,657,293
TOTAL REQUIREMENTS	23,115,860	(206,057)		22,909,803

539 Stormwater Utility Fund

- a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$2,036,503 and decrease Balance Available by the same amount. This adjustment brings the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Recognize New Grant Revenue** for Stormwater projects in the amount of \$63,852 and increase Public Works Department operating appropriations by the same amount.
- c) **Capital Carryover Reconciliation:** Decrease the capital carryover by \$375,610 and increase Balance Available by the same amount. This change reconciles the FY11 Capital Carryover Estimate to the actual ending FY10 capital projects balance and carry forward.
- d) **Re-budget** intergovernmental revenues of \$1,741,893 supporting already budgeted capital projects and increase Balance Available by the same amount.
- e) **Recognize Developer Reimbursement Revenue** in the amount of \$24,701 and increase capital appropriations by the same amount.
- f) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriation by \$103,910 to reconcile the amount estimated for payment of obligations incurred but not paid in FY10 to the actual amount paid and increase Balance Available by the same amount.

592 Ambulance Transport Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	196,775	653,666	a	850,441
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	6,209,227	0		6,209,227
Miscellaneous	64,955	0		64,955
Interfund Transfers	450,000	0		450,000
Total Revenue	6,724,182	0		6,724,182
TOTAL RESOURCES	6,920,957	653,666		7,574,623
II. REQUIREMENTS				
Department Operating				
Fire/Emergency Medical Svcs	5,902,633	0		5,902,633
Total Department Operating	5,902,633	0		5,902,633
Non-Departmental				
Interfund Transfers	895,615	0		895,615
Balance Available	122,709	653,666	a	776,375
Total Non-Departmental	1,018,324	653,666		1,671,990
TOTAL REQUIREMENTS	6,920,957	653,666		7,574,623

592 Ambulance Transport Fund

a) **Beginning Working Capital Reconciliation:** Increase Beginning Working Capital by \$653,666 and increase Balance Available by the same amount. This adjustment brings the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

600 Fleet Services Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	12,441,855	(528,901)	a	11,912,954
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	43,000	0		43,000
Charges for Services	8,764,395	0		8,764,395
Miscellaneous	201,504	0		201,504
Interfund Transfers	1,974,404	0		1,974,404
Total Revenue	10,983,303	0		10,983,303
TOTAL RESOURCES	23,425,158	(528,901)		22,896,257
II. REQUIREMENTS				
Department Operating				
Police	807,615	0		807,615
Public Works	7,432,240	(187,312)	b,e	7,244,928
Total Department Operating	8,239,855	(187,312)		8,052,543
Capital Projects				
Capital Projects	0	200,000	d	200,000
Capital Carryover	21,433	(8,961)	c	12,472
Total Capital Projects	21,433	191,039		212,472
Non-Departmental				
Interfund Transfers	419,000	0		419,000
Reserve	14,213,763	(153,069)	a,b,e	14,060,694
Balance Available	531,107	(379,559)	a,c,d	151,548
Total Non-Departmental	15,163,870	(532,628)		14,631,242
TOTAL REQUIREMENTS	23,425,158	(528,901)		22,896,257

600 Fleet Services Fund

a) **Beginning Working Capital Reconciliation:** Decrease Beginning Working Capital by \$528,901, decrease the Fleet Service Reserve by \$340,381, and decrease Balance Available by \$188,520. The adjustment brings the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 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 appropriation by \$667,312 and increase the Fleet Service Reserve by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY10 to the actual amount paid.

c) **Capital Carryover Reconciliation:** Decrease the capital carryover by \$8,961 and increase Balance Available by the same amount. This change reconciles the FY11 Capital Carryover Estimate to the actual ending FY109 capital projects balance and carry forward.

d) **Capital Appropriation Adjustment:** Increase capital appropriations for the Fleet facility roof repair by \$200,000 and decrease Balance Available by the same amount. This funding was originally approved on the June 2010 supplemental budget; however, the contract was not signed before the end of FY10 and the funds were not rolled over into FY11.

e) **Vehicle Replacement:** Increase Public Works Department operating appropriations by \$480,000 for police sedan and sweeper vehicle replacement and decrease Fleet Service Reserve by the same amount.

610 Information Systems and Services Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	3,114,014	1,622,732	a	4,736,746
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	6,066,500	0		6,066,500
Miscellaneous	64,905	0		64,905
Total Revenue	6,131,405	0		6,131,405
TOTAL RESOURCES	9,245,419	1,622,732		10,868,151
II. REQUIREMENTS				
Department Operating				
Central Services	6,477,742	(10,000)	b	6,467,742
Total Department Operating	6,477,742	(10,000)		6,467,742
Non-Departmental				
Interfund Transfers	261,000	0		261,000
Reserve	1,749,600	114,910	a	1,864,510
Balance Available	757,077	1,517,822	a,b	2,274,899
Total Non-Departmental	2,767,677	1,632,732		4,400,409
TOTAL REQUIREMENTS	9,245,419	1,622,732		10,868,151

610 Information Systems and Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$1,622,732, increase Reserve for Software Replacement by \$114,910 and increase Balance Available by \$1,507,822. These adjustments bring the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 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 appropriation by \$10,000 to reconcile the amount estimated for payment of obligations incurred but not paid in FY10 to the actual amount paid and increase Balance Available by the same amount.

615 Facilities Services Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	24,730,985	(15,218,470)	a	9,512,515
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	681,596	225,000	d	906,596
Charges for Services	8,704,213	0		8,704,213
Miscellaneous	132,000	0		132,000
Total Revenue	9,517,809	225,000		9,742,809
TOTAL RESOURCES	34,248,794	(14,993,470)		19,255,324
II. REQUIREMENTS				
Department Operating				
Central Services	8,210,586	176,898	c,d	8,387,484
Planning and Development	276,455	(5,491)	c	270,964
Total Department Operating	8,487,041	171,407		8,658,448
Capital Projects				
Capital Carryover	358,123	(8,210)	b	349,913
Total Capital Projects	358,123	(8,210)		349,913
Non-Departmental				
Debt Service	201,708	0		201,708
Interfund Transfers	483,000	0		483,000
Reserve	22,917,010	(15,997,588)	a	6,919,422
Balance Available	1,801,912	840,921	a,b,c	2,642,833
Total Non-Departmental	25,403,630	(15,156,667)		10,246,963
TOTAL REQUIREMENTS	34,248,794	(14,993,470)		19,255,324

615 Facilities Services Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$15,218,470, decrease the Facility Reserve by \$15,997,588, and increase Balance Available by \$779,118. These adjustments bring the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease the capital carryover by \$8,210 and increase Balance Available by the same amount. This action reconciles the FY11 Capital Carryover Estimate to the actual ending FY10 capital projects balance and carry forward.

c) **Encumbrance Estimate Reconciliation:** Decrease the Central Services Department operating appropriation by \$48,102 and decrease Planning and Development Department operating appropriations by \$5,491 to reconcile the amount estimated for payment of obligations incurred but not paid in FY10 to the actual amount paid, and increase Balance Available by \$53,593.

d) **Rental Revenue:** Recognize \$225,000 in rental revenue associated with 300 Country Club Road building and increase Central Service Department operating appropriations to cover operations and maintenance costs associated with this facility.

620 Risk and Benefits Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	7,942,812	132,624	a	8,075,436
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	0	134,525	c	134,525
Charges for Services	30,463,353	0		30,463,353
Miscellaneous	519,080	0		519,080
Total Revenue	30,982,433	134,525		31,116,958
TOTAL RESOURCES	38,925,245	267,149		39,192,394
II. REQUIREMENTS				
Department Operating				
Central Services	27,419,436	90,815	b,c	27,510,251
Total Department Operating	27,419,436	90,815		27,510,251
Non-Departmental				
Debt Service	4,754,500	0		4,754,500
Interfund Transfers	158,000	0		158,000
Reserve	6,593,309	(789,758)	a	5,803,551
Balance Available	0	966,092	a,b	966,092
Total Non-Departmental	11,505,809	176,334		11,682,143
TOTAL REQUIREMENTS	38,925,245	267,149		39,192,394

620 Risk and Benefits Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$132,624, decrease the Medical Rate Stabilization Reserve by \$879,936, increase the Debt Service Reserve by \$90,178, and increase Balance Available by \$922,382. These adjustments bring the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 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 \$43,710 to reconcile the amount estimated for payment of obligations incurred but not paid in FY10 to the actual amount paid and increase the Balance Available by the same amount.

c) **Grant Revenues:** Recognize various grant revenues in the amount of \$134,525 and increase Central Services Department operating appropriation by the same amount.

630 Professional Services Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,523,012	885,561	a	2,408,573
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	2,000	0		2,000
Charges for Services	5,866,449	0		5,866,449
Miscellaneous	14,000	0		14,000
Total Revenue	5,882,449	0		5,882,449
TOTAL RESOURCES	7,405,461	885,561		8,291,022
II. REQUIREMENTS				
Department Operating				
Public Works	5,325,930	(26,946)	b	5,298,984
Total Department Operating	5,325,930	(26,946)		5,298,984
Non-Departmental				
Interfund Transfers	538,000	0		538,000
Reserve	180,000	0		180,000
Balance Available	1,361,531	912,507	a,b	2,274,038
Total Non-Departmental	2,079,531	912,507		2,992,038
TOTAL REQUIREMENTS	7,405,461	885,561		8,291,022

630 Professional Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$885,561 and increase Balance Available by the same amount. This adjustment brings the FY11 Budgeted Beginning Working Capital in compliance with the audited FY10 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 appropriation by \$26,946 to reconcile the amount estimated for payment of obligations incurred but not paid in FY10 to the actual amount paid and increase Balance Available by the same amount.

**A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET;
MAKING APPROPRIATIONS FOR THE CITY OF EUGENE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2010,
AND ENDING JUNE 30, 2011.**

The City Council of the City of Eugene finds that Adopting the Supplemental Budget and Making Appropriations is necessary under ORS 294.480.

NOW THEREFORE,

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

Section 1.

That the Supplemental Budget for the City of Eugene, Oregon, for the fiscal year beginning July 1, 2010, and ending June 30, 2011, as set forth in attached Exhibit "A" is hereby adopted.

Section 2.

The Supplemental amounts for the fiscal year beginning July 1, 2010, and ending June 30, 2011, and for the purposes shown in attached Exhibit "A" are hereby appropriated.

Section 3.

That this Supplemental Budget is prepared in accordance with ORS 294.480(1)(a), which authorizes the formulation of a supplemental budget resulting from "An occurrence or condition which had not been ascertained at the time of the preparation of a budget for the current year or current budget period which requires a change in financial planning." This Supplemental Budget was published in accordance with ORS 294.480(4).

Section 4.

This resolution complies with ORS 294.480(5), and does not authorize an increase in the levy of property taxes above the amount published in the Annual Budget publication.

The foregoing resolution adopted this 13th day of December, 2010.

City Recorder

EXHIBIT "A"

In dollars

GENERAL FUND

Departmental Operating	
Central Services	637,071
Fire and Emergency Medical Services	348,172
Library, Recreation and Cultural Services	323,593
Planning and Development	327,818
Police Department	2,814,943
Public Works	<u>63,103</u>
Total Departmental Operating	4,514,700
Non-Departmental	
Interfund Transfer	1,367,532
* Reserves	<u>3,286,811</u>
Total Non-Departmental	4,654,343
TOTAL GENERAL FUND	<u>9,169,043</u>

SPECIAL ASSESSMENT MANAGEMENT FUND

Non-Departmental	
* Balance Available	<u>17,637</u>
Total Non-Departmental	17,637
TOTAL SPECIAL ASSESSMENT MANAGEMENT FUND	<u>17,637</u>

LIBRARY LOCAL OPTION LEVY FUND

Departmental Operating	
Library, Recreation and Cultural Services	<u>(35,000)</u>
Total Departmental Operating	(35,000)
Non-Departmental	
* Reserves	<u>248,188</u>
Total Non-Departmental	248,188
TOTAL LIBRARY LOCAL OPTION LEVY FUND	<u>213,188</u>

ROAD FUND

Departmental Operating	
Public Works Department	<u>475,799</u>
Total Departmental Operating	475,799
Non-Departmental	
* Balance Available	<u>343,304</u>
Total Non-Departmental	343,304
TOTAL ROAD FUND	<u>819,103</u>

PUBLIC SAFETY ANSWERING POINT FUND

Departmental Operating	
Police Department	<u>(21,605)</u>
Total Departmental Operating	<u>(21,605)</u>
TOTAL PUBLIC SAFETY ANSWERING POINT FUND	<u>(21,605)</u>

TELECOM REGISTRATION/LICENSING FUND

Departmental Operating	
Central Services Department	<u>1,097,925</u>
Total Departmental Operating	<u>1,097,925</u>
Capital Projects	
Capital Projects	<u>(1,381)</u>
Total Capital Projects	<u>(1,381)</u>
Non-Departmental	
* Balance Available	<u>681,525</u>
Total Non-Departmental	<u>681,525</u>
TOTAL TELECOM REGISTRATION/LICENSING FUND	<u>1,778,069</u>

CONSTRUCTION AND RENTAL HOUSING FUND

Non-Departmental	
* Balance Available	198,732
Intergovernmental Expenditures	<u>600,000</u>
Total Non-Departmental	<u>798,732</u>
TOTAL CONSTRUCTION AND RENTAL HOUSING FUND	<u>798,732</u>

SOLID WASTE/RECYCLING FUND

Departmental Operating	
Planning and Development	<u>223,000</u>
Total Departmental Operating	<u>223,000</u>
Non-Departmental	
* Balance Available	<u>(110,866)</u>
Total Non-Departmental	<u>(110,866)</u>
TOTAL SOLID WASTE/RECYCLING FUND	<u>112,134</u>

COMMUNITY DEVELOPMENT FUND

Capital Projects	
Capital Projects	108,328
Total Capital Projects	<u>108,328</u>
Non-Departmental	
* Balance Available	632,754
Miscellaneous Fiscal Transactions	<u>(851)</u>
Total Non-Departmental	631,903
TOTAL COMMUNITY DEVELOPMENT FUND	<u>740,231</u>

LIBRARY, PARKS & RECREATION SPECIAL REVENUE FUND

Departmental Operating	
Library, Recreation and Cultural Services	1,000,000
Total Departmental Operating	<u>1,000,000</u>
Capital Projects	
Capital Projects	<u>(3,788)</u>
Total Capital Projects	(3,788)
Non-Departmental	
* Reserves	86,067
* Balance Available	<u>15,638</u>
Total Non-Departmental	101,705
TOTAL LIBRARY, PARKS & REC. SPECIAL REVENUE FUND	<u>1,097,917</u>

GENERAL OBLIGATION DEBT SERVICE FUND

Non-Departmental	
* Unappropriated Ending Fund Balance	609,323
Total Non-Departmental	<u>609,323</u>
TOTAL GENERAL OBLIGATION DEBT SERVICE FUND	<u>609,323</u>

LIBRARY BONDS DEBT SERVICE FUND

Non-Departmental	
* Reserves	74
Total Non-Departmental	<u>74</u>
TOTAL LIBRARY BONDS DEBT SERVICE FUND	<u>74</u>

SPECIAL ASSESSMENT BOND DEBT SERVICE FUND

Non-Departmental	
* Reserves	9,426
Total Non-Departmental	<u>9,426</u>
TOTAL SPECIAL ASSESSMENT BOND DEBT SVC. FUND	<u>9,426</u>

GENERAL CAPITAL PROJECTS FUND

Capital Projects	
Capital Projects	7,025,896
Total Capital Projects	<u>7,025,896</u>
Non-Departmental	
* Balance Available	238,059
Total Non-Departmental	<u>238,059</u>
TOTAL GENERAL CAPITAL PROJECTS FUND	<u>7,263,955</u>

SYSTEMS DEVELOPMENT CAPITAL PROJECTS FUND

Capital Projects	
Capital Projects	(421,382)
Total Capital Projects	<u>(421,382)</u>
Non-Departmental	
* Balance Available	460,961
Total Non-Departmental	<u>460,961</u>
TOTAL SYSTEMS DEVELOPMENT CAP. PROJECTS FUND	<u>39,579</u>

TRANSPORTATION CAPITAL PROJECTS FUND

Capital Projects	
Capital Projects	(3,106,507)
Total Capital Projects	<u>(3,106,507)</u>
Non-Departmental	
* Balance Available	691,719
Total Non-Departmental	<u>691,719</u>
TOTAL TRANSPORTATION CAPITAL FUND	<u>(2,414,788)</u>

SPECIAL ASSESSMENTS CAPITAL PROJECTS FUND

Capital Projects	
Capital Projects	(745,314)
Total Capital Projects	<u>(745,314)</u>
Non-Departmental	
* Balance Available	679,925
Total Non-Departmental	<u>679,925</u>
TOTAL SPECIAL ASSESSMENTS CAP. PROJECTS FUND	<u>(65,389)</u>

MUNICIPAL AIRPORT FUND

Departmental Operating	
Public Works	(22,643)
Total Departmental Operating	<u>(22,643)</u>
Capital Projects	
Capital Projects	(5,677,646)
Total Capital Projects	<u>(5,677,646)</u>
Non-Departmental	
* Balance Available	4,263,030
Total Non-Departmental	<u>4,263,030</u>
TOTAL MUNICIPAL AIRPORT FUND	<u>(1,437,259)</u>

PARKING SERVICES FUND

Departmental Operating	
Planning and Development	(181,829)
Public Works	50,000
Total Departmental Operating	<u>(131,829)</u>
Non-Departmental	
* Reserves	3,394
* Balance Available	(157,607)
Total Non-Departmental	<u>(154,213)</u>
TOTAL PARKING SERVICES FUND	<u>(286,042)</u>

WASTEWATER UTILITY FUND

Departmental Operating	
Public Works	295,582
Total Departmental Operating	<u>295,582</u>
Capital Projects	
Capital Projects	(468,521)
Total Capital Projects	<u>(468,521)</u>
Non-Departmental	
* Balance Available	411,797
Total Non-Departmental	<u>411,797</u>
TOTAL WASTEWATER UTILITY FUND	<u>238,858</u>

STORMWATER UTILITY FUND

Departmental Operating	
Public Works	(40,058)
Total Departmental Operating	<u>(40,058)</u>
Capital Projects	
Capital Projects	(350,909)
Total Capital Projects	<u>(350,909)</u>
Non-Departmental	
* Balance Available	184,910
Total Non-Departmental	<u>184,910</u>
TOTAL STORMWATER UTILITY FUND	<u>(206,057)</u>

AMBULANCE TRANSPORT FUND

Non-Departmental	
* Balance Available	653,666
Total Non-Departmental	<u>653,666</u>
TOTAL EMERGENCY MEDICAL SERVICES FUND	<u>653,666</u>

FLEET SERVICES FUND

Departmental Operating	
Public Works	(187,312)
Total Departmental Operating	<u>(187,312)</u>
Capital Projects	
Capital Projects	191,039
Total Capital Projects	<u>191,039</u>
Non-Departmental	
* Reserves	(153,069)
* Balance Available	(379,559)
Total Non-Departmental	<u>(532,628)</u>
TOTAL FLEET SERVICES FUND	<u>(528,901)</u>

INFORMATION SYSTEMS AND SERVICES FUND

Departmental Operating	
Central Services	(10,000)
Total Departmental Operating	<u>(10,000)</u>
Non-Departmental	
* Reserves	114,910
* Balance Available	1,517,822
Total Non-Departmental	<u>1,632,732</u>
TOTAL INFORMATION SYSTEMS AND SERVICES FUND	<u>1,622,732</u>

FACILITIES SERVICES FUND

Departmental Operating	
Central Services	176,898
Planning and Development	<u>(5,491)</u>
Total Departmental Operating	171,407
Capital Projects	
Capital Projects	<u>(8,210)</u>
Total Capital Projects	(8,210)
Non-Departmental	
* Reserves	(15,997,588)
* Balance Available	<u>840,921</u>
Total Non-Departmental	(15,156,667)
TOTAL FACILITIES SERVICES FUND	<u>(14,993,470)</u>

RISK AND BENEFITS FUND

Departmental Operating	
Central Services	<u>90,815</u>
Total Departmental Operating	90,815
Non-Departmental	
* Reserves	(789,758)
* Balance Available	<u>966,092</u>
Total Non-Departmental	176,334
TOTAL RISK AND BENEFITS FUND	<u>267,149</u>

PROFESSIONAL SERVICES FUND

Departmental Operating	
Public Works	<u>(26,946)</u>
Total Departmental Operating	(26,946)
Non-Departmental	
* Balance Available	<u>912,507</u>
Total Non-Departmental	912,507
TOTAL PROFESSIONAL SERVICES FUND	<u>885,561</u>
TOTAL REQUIREMENTS - ALL FUNDS	<u><u>6,382,866</u></u>

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