

# EUGENE CITY COUNCIL

## AGENDA ITEM SUMMARY



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Action: Resolution 5037 Electing to Receive State Revenue Sharing Funds Pursuant to Section 221.770 of Oregon Revised Statutes; Resolution 5038 Certifying that the City of Eugene Provides the Municipal Services Required by Oregon Revised Statutes Section 221.760 in Order to Receive State Shared Revenues; and Resolution 5039 Adopting the Budget, Making Appropriations, Determining, Levying and Categorizing the Annual Ad Valorem Property Tax Levy for the City of Eugene for the Fiscal Year Beginning July 1, 2011 and Ending June 30, 2012

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Meeting Date: June 27, 2011  
Department: Central Services  
[www.eugene-or.gov](http://www.eugene-or.gov)

Agenda Item Number: 6  
Staff Contact: Mia Cariaga  
Contact Telephone Number: (541) 682-5408

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### ISSUE STATEMENT

The City Council is required to take final action on the FY12 budget by June 30. Resolutions electing to receive State Revenue Sharing and certifying that the City of Eugene provides municipal services required for receipt of state-shared revenues are also required in order to continue receiving those state funds. Finally, ORS 294.434 requires the City Council to pass a resolution adopting the budget, making appropriations, determining, levying and categorizing the annual ad valorem property.

### BACKGROUND

#### Council Action History

The City Council has consistently met the requirement of Oregon Local Budget Law which requires that a jurisdiction adopt an annual budget by June 30 of each year. If a jurisdiction elects to receive State Revenue Sharing funds, it must hold a public hearing on the proposed uses of the funds and adopt resolutions or ordinances electing to receive the funds and certifying that the City provides qualifying municipal services.

The City Council held a public hearing on these resolutions on June 20, 2011, as required by the Oregon Local Budget Law.

#### Financial and/or Resource Considerations

Financial and/or resource considerations are detailed in the FY12 Proposed Budget document and Budget Committee motions. A summary of the Budget Committee changes to the FY12 Proposed Budget is provided in Attachment A.

#### State Revenue Sharing

The FY12 estimated revenue from State Revenue Sharing is \$1,367,674. The funds will be used to support General Fund services.

## **Budget Committee Recommendation**

Budget Committee review consisted of five work sessions and one public hearing. Public comment was received at three work sessions. A public hearing on the budget proposal was conducted on May 17, 2011. The Budget Committee recommendation consists of the City Manager's Proposed Budget for FY12, with several amendments.

The Budget Committee recommendation, approved on May 18, 2011, is as follows:

Ms. Syrett moved that the Budget Committee recommend to the Eugene City Council the FY12 Budget for the City of Eugene that consists of the City Manager's Proposed FY12 Budget, including the property tax levies and/or rates contained therein, amended to reflect appropriations for prior year encumbrances and prior year capital projects, and the amendments to the budget which have been approved by the Budget Committee. The motion passed 11-0.

A summary of the Budget Committee's recommended changes to the City Manager's Budget are shown below. All motions considered and the committee votes are shown in Attachment B. Attachment A reconciles the proposed budget to the Budget Committee approved budget.

## **General Fund Recommendations**

### **Central Services Department:**

- Fund additional 10 jail beds, for a total of 20 beds, in FY12 by increasing the Beginning Working Capital due to anticipated increase in EWEB CILT (Contribution in Lieu of Taxes) revenues by \$350,000 (Attachment B, B1).
- Fund up to \$300,000 for Buckley House services in FY12 and FY13 by increasing the Beginning Working Capital due to anticipated increase in EWEB CILT revenues (Attachment B, B4).

### **Library, Recreation and Cultural Services Department:**

- No recommended changes to FY12 proposed budget.

### **Public Works Department:**

- No recommended changes to FY12 proposed budget.

### **Planning and Development Department:**

- Reallocate \$75,000 of the \$1.3 million proposed General Fund transfer for fleet replacement and \$75,000 of \$685,300 proposed for ambulance transport fund transfer for a total of \$150,000 to the Human Services Commission to fund shelter related services for Eugene residents. This motion results in corresponding reductions in the Ambulance Transport Fund and the Fleet Services Fund (Attachment B, B3).

### **Fire and Emergency Medical Services Department:**

- No recommended changes to FY12 proposed budget.

### **Police Department:**

- No recommended changes to the FY12 proposed budget.

**Non-Departmental:**

- Increase the General Fund Unappropriated Ending Fund Balance (UEFB) by \$109,900 and decrease the Reserve for Revenue Shortfall by the same amount to comply with the City policy to maintain two months of expenditures in UEFB. This change was not explicitly recommended by the Budget Committee.

The Budget Committee approved including appropriations for prior fiscal year encumbrances and estimated unexpended capital project funds in the FY12 budget. Encumbrance carryover is for operating budget items encumbered but not expended in FY11. Capital project carryover is for capital appropriations that are estimated to remain unexpended at the end of FY11. Attachment A provides the information on encumbrance and capital project carryover by fund.

The Budget Committee also made several recommendations that do not affect the FY12 proposed budget. Those recommendations are included in Attachment B.

**Public Hearing**

Oregon Local Budget Law requires the City to conduct a public hearing to hear testimony on the FY12 City of Eugene Annual Budget as approved by the Budget Committee and on the proposed uses of State Revenue Sharing funds. A public hearing was held on Monday, June 20, 2011; four citizens provided comment.

**Timing**

Under state statute, a budget must be approved prior to July 1, 2011, and a jurisdiction must elect to receive State Revenue Sharing funds and file a copy of the resolution or ordinance with the State of Oregon by July 31, 2011.

**Other Background Information**

The FY12 Proposed Budget document, Budget Committee packets, information distributed at Budget Committee meetings, and Budget Committee motions are available on the City's website at: [www.eugene-or.gov/budget](http://www.eugene-or.gov/budget).

**RELATED CITY POLICIES****Council Goals**

The budget supports department work plans designed to further Council Goals and Priorities.

**Financial Management Goals and Policies**

The budget was prepared following guidelines established in the Financial Management Goals and Policies.

**COUNCIL OPTIONS**

According to ORS 294.435, the City Council is limited to increasing expenditures in a fund by no more than \$5,000 or 10 percent, whichever is greater, of the Budget Committee's approved total in each or any fund. If a larger expenditure increase is desired, republishing the budget summary in the local newspaper and conducting a second public hearing is required. The City Council may reduce revenues, move allocations within a fund and may decrease expenditures; however all actions must result in a

balanced budget, where revenues equal expenditures, for each fund. Any increase to property taxes above the rate or amount approved by the budget committee requires republishing the budget summary and conducting a second public hearing.

If members of the City Council wish to amend the budget resolutions, the motion must contain the specific appropriation line(s) being altered in the resolution and each motion must be self-balancing, meaning that a resource and a requirement must exactly offset each other.

### **CITY MANAGER'S RECOMMENDATION**

The City Manager recommends passage of the two state revenue sharing resolutions and the resolution adopting the budget for the City of Eugene.

### **SUGGESTED MOTIONS**

Move to adopt Resolution 5037 electing to receive state revenue sharing funds pursuant to Section 221.770 of Oregon Revised Statutes.

Move to adopt Resolution 5038 certifying that the City of Eugene provides the municipal services required by Oregon Revised Statutes Section 221.760.

Move to adopt Resolution 5039 adopting the budget, making appropriations, determining, levying and categorizing the annual ad valorem property tax levy for the City of Eugene for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

### **ATTACHMENTS**

- A. Summary of Changes to the FY12 Proposed Budget
- B. Budget Committee Motions to Amend the FY12 Proposed Budget
- C. Resolution Electing to Receive State Revenue Sharing
- D. Resolution Certifying Municipal Services Provided
- E. Resolution Adopting the FY12 City of Eugene Budget
  - Exhibit A - Fund Schedules
  - Exhibit B - Fund Names

### **FOR MORE INFORMATION**

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## Summary of Changes to the FY12 Proposed Budget

### City of Eugene

Fund / Department	FY12 Proposed Budget	<----- Budget Committee Actions ----->				Council Action	FY12 Adopted Budget
		Misc. Actions	Encumbrances Reserve/Carryover	Capital Carryover	Budget Comm. Recommend.		
<b>A. General Fund</b>							
Central Services	22,856,736	650,000 a,b			23,506,736		23,506,736
Fire and Emergency Medical Services	24,309,653				24,309,653		24,309,653
Library, Recreation & Cultural Services	24,893,591				24,893,591		24,893,591
Planning and Development	5,783,013	150,000 c			5,933,013		5,933,013
Police	42,049,223				42,049,223		42,049,223
Public Works	6,282,833				6,282,833		6,282,833
Debt Service	239,510				239,510		239,510
Interfund Transfers	4,668,659	(150,000) c			4,518,659		4,518,659
Intergovernmental Expenditures	500,000				500,000		500,000
Contingency	100,000				100,000		100,000
Reserve	11,551,324		2,175,775		13,727,099	(109,900) d	13,617,199
Unappropriated Ending Fund Balance	21,150,100				21,150,100	109,900 d	21,260,000
<b>Total</b>	<b>164,384,642</b>	<b>650,000</b>	<b>2,175,775</b>	<b>-</b>	<b>167,210,417</b>	<b>-</b>	<b>167,210,417</b>
a) Move to fund 10 additional jail beds in FY12 (for a total of 20) at \$350,000.							
b) Move to allocate up to \$300,000 for Buckley House services in FY12 and FY13.							
c) Move to reallocate \$75,000 from the General Fund fleet replacement transfer and \$75,000 from the General Fund transfer to the Ambulance Transport Fund, for a total of \$150,000, to the Human Services Commission to fund shelter services for Eugene residents.							
d) Reduce the Reserve for Revenue Shortfall by \$109,900 and increase the Unappropriated Ending Fund Balance (UEFB) by the same amount. This adjustment reflects the increases to the FY12 budget approved by the Budget Committee and is necessary to comply with the City policy to budget two months of General Fund's main subfund operating expenditures in UEFB.							
<b>B. Special Assessment Management Fund</b>							
Central Services	88,920				88,920		88,920
Interfund Transfers	3,000				3,000		3,000
Misc. Fiscal Transactions	110,000				110,000		110,000
Reserve	50,000				50,000		50,000
Balance Available	1,216,544				1,216,544		1,216,544
<b>Total</b>	<b>1,468,464</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,468,464</b>	<b>-</b>	<b>1,468,464</b>
<b>C. Library Local Option Levy Fund</b>							
Interfund Transfers	497,245				497,245		497,245
<b>Total</b>	<b>497,245</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>497,245</b>	<b>-</b>	<b>497,245</b>
<b>D. Road Fund</b>							
Public Works	9,795,624		206,402		10,002,026		10,002,026
Interfund Transfers	667,000				667,000		667,000
Balance Available	1,139,236				1,139,236		1,139,236
<b>Total</b>	<b>11,601,860</b>	<b>-</b>	<b>206,402</b>	<b>-</b>	<b>11,808,262</b>	<b>-</b>	<b>11,808,262</b>

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### City of Eugene

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		Misc. Actions	Encumbrances Reserve/Carryover	Capital Carryover	Budget Comm. Recommend.		
<b>E. <u>Public Safety Communications Fund</u></b>							
Police	3,096,945		44,552		3,141,497		3,141,497
Interfund Transfers	142,000				142,000		142,000
Reserve	945,000				945,000		945,000
Balance Available	403,993				403,993		403,993
<b>Total</b>	<b>4,587,938</b>	<b>-</b>	<b>44,552</b>	<b>-</b>	<b>4,632,490</b>	<b>-</b>	<b>4,632,490</b>
<b>F. <u>Telecommunication Registration/Licensing Fund</u></b>							
Central Services	3,431,699		327,343		3,759,042		3,759,042
Capital Projects	-			113,742	113,742		113,742
Interfund Transfers	502,000				502,000		502,000
Reserve	652,000				652,000		652,000
Balance Available	3,668,877				3,668,877		3,668,877
<b>Total</b>	<b>8,254,576</b>	<b>-</b>	<b>327,343</b>	<b>113,742</b>	<b>8,695,661</b>	<b>-</b>	<b>8,695,661</b>
<b>G. <u>Construction &amp; Rental Housing Fund</u></b>							
Fire and Emergency Medical Services	279,438				279,438		279,438
Planning and Development	4,928,415		72,943		5,001,358		5,001,358
Public Works	399,244				399,244		399,244
Interfund Transfers	573,000				573,000		573,000
Intergovernmental Expenditures	950,000				950,000		950,000
Balance Available	1,381,982				1,381,982		1,381,982
<b>Total</b>	<b>8,512,079</b>	<b>-</b>	<b>72,943</b>	<b>-</b>	<b>8,585,022</b>	<b>-</b>	<b>8,585,022</b>
<b>H. <u>Solid Waste/Recycling Fund</u></b>							
Planning and Development	618,094		44,249		662,343		662,343
Interfund Transfers	67,000				67,000		67,000
Balance Available	434,045				434,045		434,045
<b>Total</b>	<b>1,119,139</b>	<b>-</b>	<b>44,249</b>	<b>-</b>	<b>1,163,388</b>	<b>-</b>	<b>1,163,388</b>
<b>I. <u>Community Development Fund</u></b>							
Central Services	6,000				6,000		6,000
Planning and Development	3,634,589		-		3,634,589		3,634,589
Capital Projects	1,076,740			747,808	1,824,548		1,824,548
Debt Service	340,315				340,315		340,315
Interfund Transfers	117,000				117,000		117,000
Intergovernmental Expenditures	1,626,000				1,626,000		1,626,000
Miscellaneous Fiscal Transactions	5,339,251		947,954		6,287,205		6,287,205
Reserve	600,000				600,000		600,000
<b>Total</b>	<b>12,739,895</b>	<b>-</b>	<b>947,954</b>	<b>747,808</b>	<b>14,435,657</b>	<b>-</b>	<b>14,435,657</b>

## Summary of Changes to the FY12 Proposed Budget

### City of Eugene

Fund / Department	FY12 Proposed Budget	<----- Budget Committee Actions ----->				Council Action	FY12 Adopted Budget
		Misc. Actions	Encumbrances Reserve/Carryover	Capital Carryover	Budget Comm. Recommend.		
<b>J. <u>Library, Parks and Rec. Special Revenue Fund</u></b>							
Library, Recreation & Cultural Services	353,500				353,500		353,500
Capital Projects	52,493			480,121	532,614		532,614
Reserve	2,044,037				2,044,037		2,044,037
Balance Available	117,782				117,782		117,782
<b>Total</b>	<b>2,567,812</b>	-	-	<b>480,121</b>	<b>3,047,933</b>	-	<b>3,047,933</b>
<b>K. <u>General Obligation Debt Service Fund</u></b>							
Debt Service	13,715,528				13,715,528		13,715,528
<b>Total</b>	<b>13,715,528</b>	-	-	-	<b>13,715,528</b>	-	<b>13,715,528</b>
<b>L. <u>Special Assessment Bond Fund</u></b>							
Debt Service	700,000				700,000		700,000
Interfund Transfers	50,000				50,000		50,000
Reserve	317,672				317,672		317,672
<b>Total</b>	<b>1,067,672</b>	-	-	-	<b>1,067,672</b>	-	<b>1,067,672</b>
<b>M. <u>General Capital Projects Fund</u></b>							
Library, Recreation & Cultural Services	10,000				10,000		10,000
Capital Projects	2,762,571			25,464,735	28,227,306		28,227,306
Debt Service	50,000				50,000		50,000
Reserve	29,000				29,000		29,000
Balance Available	687,884				687,884		687,884
<b>Total</b>	<b>3,539,455</b>	-	-	<b>25,464,735</b>	<b>29,004,190</b>	-	<b>29,004,190</b>
<b>N. <u>Systems Development Capital Projects Fund</u></b>							
Planning and Development	85,428				85,428		85,428
Public Works	276,915		-		276,915		276,915
Capital Projects	2,150,000			3,275,057	5,425,057		5,425,057
Interfund Transfers	3,000				3,000		3,000
Balance Available	1,440,643				1,440,643		1,440,643
<b>Total</b>	<b>3,955,986</b>	-	-	<b>3,275,057</b>	<b>7,231,043</b>	-	<b>7,231,043</b>
<b>O. <u>Transportation Capital Fund</u></b>							
Capital Projects	13,176,978			16,531,714	29,708,692		29,708,692
Debt Service	40,000				40,000		40,000
Balance Available	579,267				579,267		579,267
<b>Total</b>	<b>13,796,245</b>	-	-	<b>16,531,714</b>	<b>30,327,959</b>	-	<b>30,327,959</b>

## Summary of Changes to the FY12 Proposed Budget

### City of Eugene

Fund / Department	FY12 Proposed Budget	<----- Budget Committee Actions ----->				Council Action	FY12 Adopted Budget
		Misc. Actions	Encumbrances Reserve/Carryover	Capital Carryover	Budget Comm. Recommend.		
<b>P. <u>Special Assessment Capital Projects Fund</u></b>							
Capital Projects	-			914,151	914,151		914,151
Debt Service	30,000				30,000		30,000
Interfund Transfers	60,000				60,000		60,000
Balance Available	421,436				421,436		421,436
<b>Total</b>	<b>511,436</b>	<b>-</b>	<b>-</b>	<b>914,151</b>	<b>1,425,587</b>	<b>-</b>	<b>1,425,587</b>
<b>Q. <u>Municipal Airport Fund</u></b>							
Fire and Emergency Medical Services	767,056				767,056		767,056
Police	408,216				408,216		408,216
Public Works	5,634,422		108,155		5,742,577		5,742,577
Capital Projects	4,835,000			11,442,293	16,277,293		16,277,293
Interfund Transfers	440,000				440,000		440,000
Reserve	3,078,819				3,078,819		3,078,819
Balance Available	3,631,079				3,631,079		3,631,079
<b>Total</b>	<b>18,794,592</b>	<b>-</b>	<b>108,155</b>	<b>11,442,293</b>	<b>30,345,040</b>	<b>-</b>	<b>30,345,040</b>
<b>R. <u>Parking Services Fund</u></b>							
Central Services	332,323				332,323		332,323
Planning and Development	3,140,000		-		3,140,000		3,140,000
Public Works	39,039				39,039		39,039
Capital Projects	50,000			514,171	564,171		564,171
Debt Service	759,913				759,913		759,913
Interfund Transfers	2,104,713				2,104,713		2,104,713
Balance Available	280,713				280,713		280,713
<b>Total</b>	<b>6,706,701</b>	<b>-</b>	<b>-</b>	<b>514,171</b>	<b>7,220,872</b>	<b>-</b>	<b>7,220,872</b>
<b>S. <u>Wastewater Utility Fund</u></b>							
Public Works	19,980,163		106,885		20,087,048		20,087,048
Capital Projects	2,105,000			2,300,472	4,405,472		4,405,472
Interfund Transfers	1,373,000				1,373,000		1,373,000
Intergovernmental Expenditures	21,398,000				21,398,000		21,398,000
Balance Available	771,908				771,908		771,908
<b>Total</b>	<b>45,628,071</b>	<b>-</b>	<b>106,885</b>	<b>2,300,472</b>	<b>48,035,428</b>	<b>-</b>	<b>48,035,428</b>



## Summary of Changes to the FY12 Proposed Budget

### City of Eugene

Fund / Department	FY12 Proposed Budget	<----- Budget Committee Actions ----->				Council Action	FY12 Adopted Budget
		Misc. Actions	Encumbrances Reserve/Carryover	Capital Carryover	Budget Comm. Recommend.		
<b>T. Stormwater Utility Fund</b>							
Public Works	12,431,010		467,373		12,898,383		12,898,383
Capital Projects	2,345,000			5,609,789	7,954,789		7,954,789
Interfund Transfers	865,000				865,000		865,000
Intergovernmental Expenditures	15,000				15,000		15,000
Balance Available	2,383,873				2,383,873		2,383,873
<b>Total</b>	<b>18,039,883</b>	<b>-</b>	<b>467,373</b>	<b>5,609,789</b>	<b>24,117,045</b>	<b>-</b>	<b>24,117,045</b>
<b>U. Ambulance Transport Fund</b>							
Fire and Emergency Medical Services	7,136,764		-		7,136,764		7,136,764
Interfund Transfers	816,890				816,890		816,890
Balance Available	506,316	(75,000) c			431,316		431,316
<b>Total</b>	<b>8,459,970</b>	<b>(75,000)</b>	<b>-</b>	<b>-</b>	<b>8,384,970</b>	<b>-</b>	<b>8,384,970</b>
c) Move to reallocate \$75,000 from the General Fund fleet replacement transfer and \$75,000 from the General Fund transfer to the Ambulance Transport Fund, for a total of \$150,000, to the Human Services Commission to fund shelter services for Eugene residents.							
<b>V. Fleet Services Fund</b>							
Public Works	12,205,256		573,893		12,779,149		12,779,149
Capital Projects	-			16,136	16,136		16,136
Interfund Transfers	1,534,993				1,534,993		1,534,993
Reserve	11,484,699	(75,000) c			11,409,699		11,409,699
Balance Available	144,433				144,433		144,433
<b>Total</b>	<b>25,369,381</b>	<b>(75,000)</b>	<b>573,893</b>	<b>16,136</b>	<b>25,884,410</b>	<b>-</b>	<b>25,884,410</b>
c) Move to reallocate \$75,000 from the General Fund fleet replacement transfer and \$75,000 from the General Fund transfer to the Ambulance Transport Fund, for a total of \$150,000, to the Human Services Commission to fund shelter services for Eugene residents.							
<b>W. Information Systems and Services Fund</b>							
Central Services	5,994,203		285,028		6,279,231		6,279,231
Interfund Transfers	194,000				194,000		194,000
Reserve	3,413,541				3,413,541		3,413,541
Balance Available	846,028				846,028		846,028
<b>Total</b>	<b>10,447,772</b>	<b>-</b>	<b>285,028</b>	<b>-</b>	<b>10,732,800</b>	<b>-</b>	<b>10,732,800</b>

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### City of Eugene

Fund / Department	FY12 Proposed Budget	<----- Budget Committee Actions ----->				Council Action	FY12 Adopted Budget
		Misc. Actions	Encumbrances Reserve/Carryover	Capital Carryover	Budget Comm. Recommend.		
<b>X. <u>Facilities Services Fund</u></b>							
Central Services	8,448,207		37,845		8,486,052		8,486,052
Planning and Development	281,000		-		281,000		281,000
Capital Projects	250,000			288,040	538,040		538,040
Debt Service	204,720				204,720		204,720
Interfund Transfers	252,000				252,000		252,000
Reserve	6,925,422				6,925,422		6,925,422
Balance Available	2,480,180				2,480,180		2,480,180
<b>Total</b>	<b>18,841,529</b>	<b>-</b>	<b>37,845</b>	<b>288,040</b>	<b>19,167,414</b>	<b>-</b>	<b>19,167,414</b>
<b>Y. <u>Risk and Benefits Fund</u></b>							
Central Services	28,607,363		46,632		28,653,995		28,653,995
Debt Service	4,994,400				4,994,400		4,994,400
Interfund Transfers	118,000				118,000		118,000
Reserve	6,879,032				6,879,032		6,879,032
Balance Available	747,067				747,067		747,067
<b>Total</b>	<b>41,345,862</b>	<b>-</b>	<b>46,632</b>	<b>-</b>	<b>41,392,494</b>	<b>-</b>	<b>41,392,494</b>
<b>Z. <u>Professional Services Fund</u></b>							
Public Works	5,256,625		-		5,256,625		5,256,625
Interfund Transfers	477,000				477,000		477,000
Reserve	225,000				225,000		225,000
Balance Available	2,033,583				2,033,583		2,033,583
<b>Total</b>	<b>7,992,208</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,992,208</b>	<b>-</b>	<b>7,992,208</b>
<b>TOTAL CITY OF EUGENE BUDGET</b>	<b>453,945,941</b>	<b>500,000</b>	<b>5,445,029</b>	<b>67,698,229</b>	<b>527,589,199</b>	<b>-</b>	<b>527,589,199</b>

**Budget Committee Motions**  
**FY12 Budget Committee**

May 18, 2011

Attachment B

Motion Passed

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#	Source	Motion	FY12 Budget Changes			1X\$	Vote	Opposed, Absent, Abstain Votes
			Fund	Revenue Change	Expenditure Change			
<b>A. PROCEDURAL MOTIONS</b>								
1	Taylor	Create a citizen subcommittee of the Budget Committee comprised of the appointed Budget Committee members to review all aspects of the budget and provide recommendation to the City Council for budget additions, changes and deletions prior to the development of the FY13 proposed budget.					4-8, failed	<u>Opposed:</u> Clark, Farr, Ortiz, Poling, Pryor, Syrett, Smith, Zelenka. <u>Absent:</u> Barofsky, Holser, McDonald.
2	Pryor	Make a recommendation to the City Council that they (City Council) pursue options and a mechanism to secure an increased level of stable and long term funding for human services.					9-2, passed	<u>Opposed:</u> Poling, Taylor. <u>Abstain:</u> Shojai. <u>Absent:</u> Barofsky, Holser, McDonald.
<b>B. GENERAL FUND MOTIONS</b>								
1	Clark	Move to recommend to City Council upon receipt of unanticipated EWEB CILT (Contribution in Lieu of Taxes) revenue, take \$707,000 for 10 more jail beds in FY12 (20 total) and 10 beds in FY13.	General Fund	\$350,000	\$350,000	\$0	2X\$ 10-0, passed	<u>Opposed:</u> none. <u>Absent:</u> Brown, Holser, McDonald, Taylor, Zelenka.
2	Poling	Reallocate \$150,000 of LRAPA funding towards one-time funding for the Human Services Commission.	General Fund	\$0	\$0	\$0	1X\$ 3-8, failed	<u>Opposed:</u> Brown, Miller, Ortiz, Pryor, Smith, Syrett, Taylor, Zelenka. <u>Abstain:</u> Shojai. <u>Absent:</u> Barofsky, Holser, McDonald.
3	Syrett	Reallocate \$75,000 of the \$1.3 million proposed General Fund transfer for fleet replacement and \$75,000 of \$685,300 proposed for ambulance transport fund transfer for a total of \$150,000 to the Human Services Commission to fund shelter related services for Eugene residents.	General Fund	\$0	\$0	\$0	1X\$ 10-2, passed	<u>Opposed:</u> Poling, Taylor. <u>Absent:</u> Barofsky, Holser, McDonald.
4	Clark	Move to recommend to the City Council, upon receipt of unanticipated EWEB CILT revenues, that up to (at the City Manager's discretion) a total of \$300,000 in FY12 and FY13 may be allocated to Buckley House.	General Fund	\$300,000	\$300,000	\$0	2X\$ 9-3, passed	<u>Opposed:</u> Poling, Shojai, Taylor. <u>Absent:</u> Barofsky, Holser, McDonald.
<b>Total Budget Committee Approved FY12 General Fund Ongoing Motions</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>Total Budget Committee Approved FY12 General Fund 1X\$ Motions</b>				<b>\$650,000</b>	<b>\$650,000</b>	<b>\$0</b>		
<b>C. OTHER MOTIONS</b>								
1	Barofsky	Move to recommend to the City Council that \$200,000 of the FY12 marginal beginning working capital (MBWC) in the General Fund, after the \$900,000 transfer to the General Capital Projects Fund, is transferred to the Public Works enhanced pothole program (\$100,000) and (\$100,000) to the parks department as a onetime allotment for operations and maintenance.	General Fund	\$200,000	\$200,000	\$0	1X\$ 9-1, passed	<u>Opposed:</u> Taylor. <u>Abstain:</u> Shojai. <u>Absent:</u> Brown, Holser, McDonald, Zelenka.
<b>Total Budget Committee Approved FY12 Other Ongoing Motions</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>Total Budget Committee Approved FY12 Other 1X\$ Motions</b>				<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>		

**Budget Committee Motions**  
**FY12 Budget Committee**

May 18, 2011

Attachment B

Motion Passed

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FY12 Budget Changes									
#	Source	Motion	Fund	Revenue Change	Expenditure Change	Net Amount	1X\$	Vote	Opposed, Absent, Abstain Votes
<b>D. BUDGET RECOMMENDATION TO THE CITY COUNCIL</b>									
1	Syrett	Move that the Budget Committee recommend to the Eugene City Council the FY12 Budget for the City of Eugene that consists of the City Manager's Proposed FY12 Budget, including the property tax levies and/or rates contained therein, amended to reflect appropriations for prior year encumbrances and prior year capital projects, and the following amendments: <list of motions approved by the Budget Committee>.						11-0, passed	<u>Opposed:</u> none. <u>Abstain:</u> Shojai. <u>Absent:</u> Barofsky, Holser, McDonald.
2	Syrett	Move that the Budget Committee recommend to the Eugene City Council, acting as the Urban Renewal Agency Board of Directors, the FY12 Budget for the Eugene Urban Renewal Agency that consists of the City Manager's FY12 Proposed Budget, including the property tax levies and/or rates contained therein, amended to reflect appropriations for prior year encumbrances and prior year capital projects.						11-0, passed	<u>Opposed:</u> none. <u>Abstain:</u> Shojai. <u>Absent:</u> Barofsky, Holser, McDonald.

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION ELECTING TO RECEIVE STATE REVENUE SHARING  
FUNDS PURSUANT TO SECTION 221.770 OF OREGON REVISED STATUTES**

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

Section 1. The City of Eugene, Oregon, for the fiscal year ending [June 30, 2012](#), elects to receive distribution of funds from State Revenue Sharing pursuant to Oregon Revised Statutes Section 221.770.

Section 2. The Finance Director is hereby requested to file a copy of this Resolution with the Department of Administrative Services of the State of Oregon as prescribed by Oregon Revised Statutes Section 221.770.

The foregoing Resolution adopted the [27th](#) day of [June, 2011](#).

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City Recorder

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION CERTIFYING THAT THE CITY OF EUGENE PROVIDES  
THE MUNICIPAL SERVICES REQUIRED BY OREGON REVISED STATUTES  
SECTION 221.760 IN ORDER TO RECEIVE STATE SHARED REVENUES.**

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

Section 1. The City of Eugene, Oregon, recognizes the desirability of assisting the State officer responsible for determining the eligibility of cities to receive State Shared Revenues under Oregon Revised Statutes Sections 323.455, 366.785 to 366.820, and 471.805.

Section 2. The City of Eugene, Oregon, declares its eligibility to receive such funds as a city located within a county having more than 100,000 inhabitants that provides four or more of the following municipal services, as required in Oregon Revised Statutes Subsection 221.760(1):

- (a) Police Protection
- (b) Fire Protection
- (c) Street Construction, Maintenance, and Lighting
- (d) Sanitary Sewers
- (e) Storm Sewers
- (f) Planning, Zoning, and Subdivision Control

The foregoing Resolution adopted the 27th day of June, 2011.

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City Recorder

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS,  
DETERMINING, LEVYING AND CATEGORIZING  
THE ANNUAL AD VALOREM PROPERTY TAX LEVY  
FOR THE CITY OF EUGENE FOR THE FISCAL YEAR  
BEGINNING **JULY 1, 2011**, AND ENDING **JUNE 30, 2012****

The City Council of the City of Eugene finds that Adopting the Budget and Making Appropriations is necessary under ORS 294.305 to 294.565.

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 budget for the City of Eugene, Oregon, for the year commencing **July 1, 2011** and ending **June 30, 2012**, as set forth in attached Exhibit "A" is hereby Adopted.

Section 2. That the City Council of the City of Eugene, Oregon makes Appropriations for the purposes as set forth in attached Exhibit "A".

Section 3. That a total levy in the amount of **\$7.0058 per \$1,000** of Assessed Value be made against all taxable property within the City of Eugene in general and a **Bonded Debt Levy of \$13,746,024** for the purpose of deriving funds necessary to carry on the different programs and to meet the expenses of the government of the City of Eugene for the fiscal year beginning **July 1, 2011**, and ending **June 30, 2012**; and to create and provide sinking funds and interest funds for the various outstanding bonds and obligations of the City.

Section 4. That the following allocation and categorization subject to the limits of section 11b, Article XI of the Oregon Constitution constitute the above levy:

	Subject to the General Government Limitation	Excluded from the Limitation
General Fund	<b>\$7.0058 per \$1,000 of Assessed Value</b>	<b>\$0</b>
Bonded Debt Fund	<b>\$0</b>	<b>\$13,746,024</b>

Section 5. That the City Recorder is hereby requested to certify the levies as herein made and set forth to the County Assessor of Lane County, Oregon, and shall file with the County Assessor a copy of the budget as finally adopted, and such other documents as required by ORS 294.555(3).

Section 6. That the list of fund titles and numbers set forth in attached Exhibit "B" is hereby adopted, and any fund numbers and fund titles in conflict herewith are hereby repealed.

The foregoing Resolution adopted this **27th day of June, 2011**.

\_\_\_\_\_  
City Recorder

**EXHIBIT A**  
**City of Eugene**

<u>General Fund</u>	<u>\$\$\$</u>
<b>Department Operating</b>	
Central Services	23,506,736
Fire and Emergency Medical Services	24,309,653
Library, Recreation & Cultural Services	24,893,591
Planning and Development	5,933,013
Police	42,049,223
Public Works	6,282,833
<b>Total Department Operating</b>	<u>126,975,049</u>
<b>Non-Departmental</b>	
Debt Service	239,510
Interfund Transfers	4,518,659
Intergovernmental Expenditures	500,000
Contingency	100,000
Reserve*	13,617,199
Unappropriated Ending Fund Balance*	21,260,000
<b>Total Non-Departmental</b>	<u>40,235,368</u>
<b>Total General Fund</b>	<u><u>167,210,417</u></u>
<b><u>Special Assessment Management Fund</u></b>	
<b>Department Operating</b>	
Central Services	88,920
<b>Total Department Operating</b>	<u>88,920</u>
<b>Non-Departmental</b>	
Interfund Transfers	3,000
Misc. Fiscal Transactions	110,000
Reserve*	50,000
Balance Available*	1,216,544
<b>Total Non-Departmental</b>	<u>1,379,544</u>
<b>Total Special Assessment Management Fund</b>	<u><u>1,468,464</u></u>
<b><u>Library Local Option Levy Fund</u></b>	
<b>Department Operating</b>	
<b>Non-Departmental</b>	
Interfund Transfers	497,245
<b>Total Non-Departmental</b>	<u>497,245</u>
<b>Total Library Local Option Levy Fund</b>	<u><u>497,245</u></u>
<b><u>Road Fund</u></b>	
<b>Department Operating</b>	
Public Works	10,002,026
<b>Total Department Operating</b>	<u>10,002,026</u>
<b>Non-Departmental</b>	
Interfund Transfers	667,000
Balance Available*	1,139,236
<b>Total Non-Departmental</b>	<u>1,806,236</u>
<b>Total Road Fund</b>	<u><u>11,808,262</u></u>



<b><u>Public Safety Communications Fund</u></b>		<b><u>\$\$\$</u></b>
<b>Department Operating</b>		
Police		3,141,497
<b>Total Department Operating</b>		<u>3,141,497</u>
<b>Non-Departmental</b>		
Interfund Transfers		142,000
Reserve*		945,000
Balance Available		403,993
<b>Total Non-Departmental</b>		<u>1,490,993</u>
<b>Total Public Safety Answering Point Fund</b>		<u><u>4,632,490</u></u>
<b><u>Telecommunications Registration/Licensing Fund</u></b>		
<b>Department Operating</b>		
Central Services		3,759,042
<b>Total Department Operating</b>		<u>3,759,042</u>
<b>Total Capital Projects</b>		<u>113,742</u>
<b>Non-Departmental</b>		
Interfund Transfers		502,000
Reserve*		652,000
Balance Available*		3,668,877
<b>Total Non-Departmental</b>		<u>4,822,877</u>
<b>Total Telecommunications Registration/Licensing Fund</b>		<u><u>8,695,661</u></u>
<b><u>Construction &amp; Rental Housing Fund</u></b>		
<b>Department Operating</b>		
Fire and Emergency Medical Services		279,438
Planning and Development		5,001,358
Public Works		399,244
<b>Total Department Operating</b>		<u>5,680,040</u>
<b>Non-Departmental</b>		
Interfund Transfers		573,000
Intergovernmental Expenditures		950,000
Balance Available*		1,381,982
<b>Total Non-Departmental</b>		<u>2,904,982</u>
<b>Total Construction &amp; Rental Housing Fund</b>		<u><u>8,585,022</u></u>
<b><u>Solid Waste/Recycling Fund</u></b>		
<b>Department Operating</b>		
Planning and Development		662,343
<b>Total Department Operating</b>		<u>662,343</u>
<b>Non-Departmental</b>		
Interfund Transfers		67,000
Balance Available*		434,045
<b>Total Non-Departmental</b>		<u>501,045</u>
<b>Total Solid Waste/Recycling Fund</b>		<u><u>1,163,388</u></u>

<b><u>Community Development Fund</u></b>		<b><u>\$\$\$</u></b>
<b>Department Operating</b>		
Central Services		6,000
Planning and Development		3,634,589
<b>Total Department Operating</b>		<u>3,640,589</u>
<b>Total Capital Projects</b>		<u>1,824,548</u>
<b>Non-Departmental</b>		
Debt Service		340,315
Interfund Transfers		117,000
Intergovernmental Expenditures		1,626,000
Miscellaneous Fiscal Transactions		6,287,205
Reserve*		600,000
<b>Total Non-Departmental</b>		<u>8,970,520</u>
<b>Total Community Development Fund</b>		<u><u>14,435,657</u></u>
<b><u>Library, Parks and Recreation Special Revenue Fund</u></b>		
<b>Department Operating</b>		
Library, Recreation & Cultural Services		353,500
<b>Total Department Operating</b>		<u>353,500</u>
<b>Total Capital Projects</b>		<u>532,614</u>
<b>Non-Departmental</b>		
Reserve*		2,044,037
Balance Available*		117,782
<b>Total Non-Departmental</b>		<u>2,161,819</u>
<b>Total Library, Parks and Recreation Special Revenue Fund</b>		<u><u>3,047,933</u></u>
<b><u>General Obligation Debt Service Fund</u></b>		
<b>Non-Departmental</b>		
Debt Service		13,715,528
<b>Total Non-Departmental</b>		<u>13,715,528</u>
<b>Total General Obligation Debt Service Fund</b>		<u><u>13,715,528</u></u>
<b><u>Special Assessment Bond Debt Service Fund</u></b>		
<b>Non-Departmental</b>		
Debt Service		700,000
Interfund Transfers		50,000
Reserve*		317,672
<b>Total Non-Departmental</b>		<u>1,067,672</u>
<b>Total Special Assessment Bond Debt Service Fund</b>		<u><u>1,067,672</u></u>

<b><u>General Capital Projects Fund</u></b>		<b><u>\$\$\$</u></b>
<b>Department Operating</b>		
Library, Recreation & Cultural Services		10,000
<b>Total Department Operating</b>		<u>10,000</u>
<b>Total Capital Projects</b>		<u>28,227,306</u>
<b>Non-Departmental</b>		
Debt Service		50,000
Reserve*		29,000
Balance Available*		687,884
<b>Total Non-Departmental</b>		<u>766,884</u>
<b>Total General Capital Projects Fund</b>		<u><u>29,004,190</u></u>
<b><u>Systems Development Capital Projects Fund</u></b>		
<b>Department Operating</b>		
Planning and Development		85,428
Public Works		276,915
<b>Total Department Operating</b>		<u>362,343</u>
<b>Total Capital Projects</b>		<u>5,425,057</u>
<b>Non-Departmental</b>		
Interfund Transfers		3,000
Balance Available*		1,440,643
<b>Total Non-Departmental</b>		<u>1,443,643</u>
<b>Total Systems Development Capital Projects Fund</b>		<u><u>7,231,043</u></u>
<b><u>Transportation Capital Fund</u></b>		
<b>Total Capital Projects</b>		<u>29,708,692</u>
<b>Non-Departmental</b>		
Debt Service		40,000
Balance Available*		579,267
<b>Total Non-Departmental</b>		<u>619,267</u>
<b>Total Transportation Capital Fund</b>		<u><u>30,327,959</u></u>
<b><u>Special Assessments Capital Projects Fund</u></b>		<b><u>\$\$\$</u></b>
<b>Total Capital Projects</b>		<u>914,151</u>
<b>Non-Departmental</b>		
Debt Service		30,000
Interfund Transfers		60,000
Balance Available*		421,436
<b>Total Non-Departmental</b>		<u>511,436</u>
<b>Total Special Assessments Capital Projects Fund</b>		<u><u>1,425,587</u></u>

<u>Municipal Airport Fund</u>		<u>\$\$\$</u>
<b>Department Operating</b>		
Fire and Emergency Medical Services		767,056
Police		408,216
Public Works		5,742,577
<b>Total Department Operating</b>		<u>6,917,849</u>
<b>Total Capital Projects</b>		<u>16,277,293</u>
<b>Non-Departmental</b>		
Interfund Transfers		440,000
Reserve*		3,078,819
Balance Available*		3,631,079
<b>Total Non-Departmental</b>		<u>7,149,898</u>
<b>Total Municipal Airport Fund</b>		<u><u>30,345,040</u></u>

<u>Parking Services Fund</u>		
<b>Department Operating</b>		
Central Services		332,323
Planning and Development		3,140,000
Public Works		39,039
<b>Total Department Operating</b>		<u>3,511,362</u>
<b>Total Capital Projects</b>		<u>564,171</u>
<b>Non-Departmental</b>		
Debt Service		759,913
Interfund Transfers		2,104,713
Balance Available*		280,713
<b>Total Non-Departmental</b>		<u>3,145,339</u>
<b>Total Parking Services Fund</b>		<u><u>7,220,872</u></u>

<u>Wastewater Utility Fund</u>		
<b>Department Operating</b>		
Public Works		20,087,048
<b>Total Department Operating</b>		<u>20,087,048</u>
<b>Total Capital Projects</b>		<u>4,405,472</u>
<b>Non-Departmental</b>		
Interfund Transfers		1,373,000
Intergovernmental Expenditures		21,398,000
Balance Available*		771,908
<b>Total Non-Departmental</b>		<u>23,542,908</u>
<b>Total Wastewater Utility Fund</b>		<u><u>48,035,428</u></u>

<u>Stormwater Utility Fund</u>		<u>\$\$\$</u>
<b>Department Operating</b>		
Public Works		12,898,383
<b>Total Department Operating</b>		<u>12,898,383</u>
<b>Total Capital Projects</b>		<u>7,954,789</u>
<b>Non-Departmental</b>		
Interfund Transfers		865,000
Intergovernmental Expenditures		15,000
Balance Available*		2,383,873
<b>Total Non-Departmental</b>		<u>3,263,873</u>
<b>Total Stormwater Utility Fund</b>		<u><u>24,117,045</u></u>

<u>Ambulance Transport Fund</u>		
<b>Department Operating</b>		
Fire and Emergency Medical Services		7,136,764
<b>Total Department Operating</b>		<u>7,136,764</u>
<b>Non-Departmental</b>		
Interfund Transfers		816,890
Balance Available*		431,316
<b>Total Non-Departmental</b>		<u>1,248,206</u>
<b>Total Ambulance Transport Fund</b>		<u><u>8,384,970</u></u>

<u>Fleet Services Fund</u>		
<b>Department Operating</b>		
Public Works		12,779,149
<b>Total Department Operating</b>		<u>12,779,149</u>
<b>Total Capital Projects</b>		<u>16,136</u>
<b>Non-Departmental</b>		
Interfund Transfers		1,534,993
Reserve*		11,409,699
Balance Available*		144,433
<b>Total Non-Departmental</b>		<u>13,089,125</u>
<b>Total Fleet Services Fund</b>		<u><u>25,884,410</u></u>

<u>Information Systems and Services Fund</u>		
<b>Department Operating</b>		
Central Services		6,279,231
<b>Total Department Operating</b>		<u>6,279,231</u>
<b>Non-Departmental</b>		
Interfund Transfers		194,000
Reserve*		3,413,541
Balance Available*		846,028
<b>Total Non-Departmental</b>		<u>4,453,569</u>
<b>Total Information Systems and Services Fund</b>		<u><u>10,732,800</u></u>

<u>Facilities Services Fund</u>		<u>\$\$\$</u>
<b>Department Operating</b>		
Central Services		8,486,052
Planning and Development		281,000
<b>Total Department Operating</b>		<u>8,767,052</u>
<b>Total Capital Projects</b>		<u>538,040</u>
<b>Non-Departmental</b>		
Debt Service		204,720
Interfund Transfers		252,000
Reserve*		6,925,422
Balance Available*		2,480,180
<b>Total Non-Departmental</b>		<u>9,862,322</u>
<b>Total Facilities Services Fund</b>		<u><u>19,167,414</u></u>
<u>Risk and Benefits Fund</u>		
<b>Department Operating</b>		
Central Services		28,653,995
<b>Total Department Operating</b>		<u>28,653,995</u>
<b>Non-Departmental</b>		
Debt Service		4,994,400
Interfund Transfers		118,000
Reserve*		6,879,032
Balance Available*		747,067
<b>Total Non-Departmental</b>		<u>12,738,499</u>
<b>Total Risk and Benefits Fund</b>		<u><u>41,392,494</u></u>
<u>Professional Services Fund</u>		
<b>Department Operating</b>		
Public Works		5,256,625
<b>Total Department Operating</b>		<u>5,256,625</u>
<b>Non-Departmental</b>		
Interfund Transfers		477,000
Reserve*		225,000
Balance Available*		2,033,583
<b>Total Non-Departmental</b>		<u>2,735,583</u>
<b>Total Professional Services Fund</b>		<u><u>7,992,208</u></u>
 <b>Total Resolution</b>		 <u><u>527,589,199</u></u>

\* Reserves, Balance Available, and Unappropriated Ending Fund Balance amounts are not appropriated for spending and are shown for information purposes only.

**Exhibit B**  
**City of Eugene**

<u>Reporting Fund*</u>	<u>Managing Fund</u>	<u>Fund Titles</u>
010	(011 - 041)	General Fund Reporting Fund
	011	General Fund Subfund
	022	AIRS Conversion Project Fund
	031	Cultural Services Fund
	041	Equipment Replacement Fund
110	(114 - 118)	Special Assessment Management Reporting Fund
	114	Local Improvement Assistance Fund
	115	Assessment Management Fund
	117	City Sewer Deferral Fund
	118	Street Subsidy Program Fund
111	111	Library Local Option Levy Fund
131	131	Road Fund
130	(132 - 134)	Public Safety Communications Reporting Fund
	132	Public Safety Answering Point Fund
	134	Regional Radio System Fund
135	135	Telecommunications Registration/Licensing Fund
150	(151-152)	Construction and Rental Housing Reporting Fund
	151	Construction Permits Fund
	152	Rental Housing Program Fund
155	155	Solid Waste/Recycling Fund
170	(171 - 178)	Community Development Reporting Fund
	171	Community Development Block Grant Fund
	172	CDBG-108/Brownfields Economic Development Initiative Fund
	174	Historic Preservation Loan Fund
	175	Low Income Housing Fund
	176	Community Revitalization Loan Fund
	177	CDBG Loan Program Revolving Fund
	178	HOME Fund
180	(181 - 187)	Library, Parks & Recreation Fund
	181	Library Miscellaneous Trust Fund
	185	Parks & Recreation Miscellaneous Trust Fund
	186	Hayes Trust Fund
	187	Parks Maintenance Fund
211	211	General Obligation Debt Service Fund
250	(251 - 278)	Special Assessment Bond Debt Service Reporting Fund
	251	In-City Assessment Bond Reserve Fund
	277	Special Assessment Bond Series 2006 Fund
	278	Special Assessment Bond Series 2011 Fund
310	(311 - 324)	General Capital Projects Reporting Fund
	311	General Capital Projects Fund
	314	Housing Capital Projects Fund
	319	Public Art Fund
	321	Parks/Open Space Capital Project Fund
	323	City Hall Replacement Fund
	324	2006 PROS Bond Fund

\*City of Eugene appropriates and reports to these combined funds.

**Exhibit B**  
**City of Eugene**

<u>Reporting Fund*</u>	<u>Managing Fund</u>	<u>Fund Titles</u>
330	(332 - 336)	Systems Development Capital Projects Reporting Fund
	332	Systems Development Capital Administration Fund
	333	Transportation Systems Development Capital Projects Fund
	334	Wastewater Systems Development Capital Projects Fund
	335	Stormwater Systems Development Capital Projects Fund
	336	Parks Systems Development Capital Projects Fund
340	(341 - 343)	Transportation Capital Reporting Fund
	341	Road General Capital Fund
	342	Pavement Preservation Program Fund
	343	2008 Street Bond Fund
350	(351 - 352)	Special Assessment Capital Projects Reporting Fund
	351	Special Assessment Capital Fund
	352	Delayed Assessments Fund
510	(511 - 512)	Municipal Airport Reporting Fund
	511	Airport Fund
	512	Airport Construction Fund
520	(525, 527, 529)	Parking Services Reporting Fund
	525	Parking Operations Fund
	527	Parking Structures Fund
	529	Parking Lots Fund
530	(532 - 534)	Wastewater Utility Reporting Fund
	532	Wastewater Utility - Capital Fund
	533	Wastewater Utility - Regional Fund
	534	Wastewater Utility - Local Fund
539	(531, 535, 536)	Stormwater Utility Reporting Fund
	531	Stormwater Utility - Capital Fund
	535	Stormwater Utility - Operation Fund
	536	Wetlands Mitigation Bank Fund
592	592	Ambulance Transport Fund
600	(616, 619)	Fleet Services Reporting Fund
	616	Fleet Replacement and Acquisition Fund
	619	Fleet Service Fund
610	(611 - 613)	Information Systems and Services Reporting Fund
	611	Information Systems & Services Fund
	613	Central Business Software Fund
615	(614, 617, 618, 635)	Facilities Services Reporting Fund
	614	Facilities Replacement Fund
	617	Atrium Fund
	618	Facilities Maintenance Fund
	635	Facilities Professional Services Fund
620	(622 - 625)	Risk and Benefits Reporting Fund
	622	Risk Management Fund
	623	Employee Health and Benefits Fund
	624	Pension Bond Fund
	625	Other Post Employment Benefits (OPEB) Fund
630	(631,632)	Professional Services Reporting Fund
	631	Professional Services Fund
	632	Parks & Open Space and Maintenance Professional Services Fund

\*City of Eugene appropriates and reports to these combined funds.