

EUGENE CITY COUNCIL AGENDA ITEM SUMMARY



Public Hearing and Action: Adoption of a Resolution Adopting a Supplemental Budget;
Making Appropriations for the City of Eugene for the Fiscal Year
Beginning July 1, 2011 and Ending June 30, 2012

Meeting Date: December 12, 2011
Department: Central Services
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Agenda Item Number: 3
Staff Contact: Mia Cariaga
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ISSUE STATEMENT

City Council approval of the first Supplemental Budget (SB1) for FY12 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 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 FY11 audit and this Supplemental Budget reflects Marginal Beginning Working Capital (MBWC) information. The MBWC is the difference between the estimated and audited actual FY11 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 Transactions on SB1

After taking into account the reconciliation of the prior year encumbrance reserve, there is \$5,109,017 available to be appropriated or put into reserves in the General Fund on SB1. From that amount, the City Manager is recommending \$3,213,616 be appropriated for various uses as described in the SB1 Transaction Summary (Attachment A). The City Manager's recommendations for use of MBWC in the General Fund reflect the motions passed by the Budget Committee and the City Council in May and June of this year.

The City Manager is recommending that the remaining \$1,895,401 be placed in the Reserve for Revenue Shortfall. After this Supplemental Budget, there will be a total of \$9,841,039 in the Reserve for Revenue Shortfall, which represents 8.1 percent of the FY12 adopted operating expenditures. This represents a decline in the Reserve for Revenue Shortfall of approximately \$3.9 million from the end of the previous fiscal year. This reserve balance will assist the organization in weathering the revenue

shortfalls in the current and future years and the uncertainty associated with the City's future economic condition. A full list of the General Fund reappropriations and other uses of MBWC is included in Attachment A.

This Supplemental Budget reflects the following Budget Committee and City Council motions passed during the FY12 budget process:

- \$900,000 general capital transfer, of which \$300,000 will be dedicated to the development of Creekside Park (Budget Committee motion passed in May 2010);
- \$100,000 transfer to the Road Fund for the enhanced pothole program;
- \$100,000 increase in the Public Works Department operating budget for Parks and Open Space operations and maintenance;
- \$450,000 increase in the Central Services Department operating budget for Buckley House and gang prevention activities.

Additionally, the City Manager is recommending a transfer of \$500,000 to the City Hall Replacement Fund to cover the costs associated with the City Hall project.

City Council Contingency

This Supplemental Budget includes a recommendation to use \$25,000 out of \$100,000 in the City Council Contingency account to cover the costs associated with providing portable restrooms to the homeless citizens.

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 FY12 Annual Budget. These estimates have been reconciled with actual FY11 expenditures and the Capital Budget is adjusted to reflect the remaining unspent balances in each project. The Capital Carryover on this Supplemental Budget totals \$6,884,554.

Recognition of Grant Revenues

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 \$1,614,000 are appropriated to departments. Details are included in Attachment A.

Non-General Fund Transactions

This Supplemental Budget recognizes approximately \$12 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 \$7.9 million in grants and other agency revenue. This Supplemental Budget also includes \$3.6 million in non-general fund reappropriations for projects not completed in the prior fiscal year. Other non-general fund transactions are detailed in Attachment A.

Timing

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

RELATED CITY POLICIES

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

COUNCIL OPTIONS

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

CITY MANAGER'S RECOMMENDATION

The City Manager recommends adoption of the attached resolution adopting the Supplemental Budget.

SUGGESTED MOTION

Move to adopt Resolution 5049 adopting a Supplemental Budget; making appropriations for the City of Eugene for the Fiscal Year beginning July 1, 2011 and ending June 30, 2012.

ATTACHMENTS

- A. Transaction Summary
- B. Resolution

FOR MORE INFORMATION

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Transaction Summary

010 General Fund

	FY12 Adopted	FY12 SB1 Action		FY12 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	39,395,312	5,506,704	a,e,f,h	44,902,016
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	93,685,000	0		93,685,000
Licenses/Permits	5,909,650	0		5,909,650
Intergovernmental	3,530,013	1,614,000	b	5,144,013
Rental	120,648	0		120,648
Charges for Services	11,108,196	928,265		12,036,461
Fines/Forfeitures	3,124,000	0		3,124,000
Miscellaneous	446,750	33,153		479,903
Interfund Transfers	9,557,848	0		9,557,848
Total Revenue	127,482,105	2,575,418		130,057,523
TOTAL RESOURCES	166,877,417	8,082,122		174,959,539
II. REQUIREMENTS				
Department Operating				
Central Services	22,856,736	1,515,899	a,d	24,372,635
Fire & Emergency Medical Svcs	24,626,653	1,185,260	a,b,c,i	25,811,913
Library, Rec & Cultural Svcs	24,893,591	387,113	a,b,c,g	25,280,704
Planning and Development	5,933,013	527,787	a,b	6,460,800
Police	42,049,223	2,927,554	a,b,c	44,976,777
Public Works	6,282,833	229,896	a	6,512,729
Total Department Operating	126,642,049	6,773,509		133,415,558
Non-Departmental				
Debt Service	239,510	0		239,510
Interfund Transfers	4,518,659	1,497,482	a,e	6,016,141
Contingency	100,000	(25,000)	d	75,000
Intergovernmental Expenditures	500,000	0		500,000
Reserves	11,441,424	(163,869)	a,f,h,i,j	11,277,555
Reserve for Encumbrances	2,175,775	0	a,g	2,175,775
UEFB	21,260,000	0		21,260,000
Total Non-Departmental	40,235,368	1,308,613		41,543,981
TOTAL REQUIREMENTS	166,877,417	8,082,122		174,959,539

010 General Fund

Main Subfund (011):

Carryover Reconciliation

Carryover Resources:

a) Beginning Working Capital Adjustment *	\$ 4,628,966
Reserve for Encumbrance	2,111,101
Total Carryover	<u>6,740,067</u>

Carryover Distributions:

Reappropriations and One-Time Funding Requests		
Central Services	521,315	
Fire and Emergency Medical Services	338,300	
Library, Recreation, and Cultural Services	40,000	
Planning & Development	92,000	
Police	172,001	
Subtotal Reappropriations and One-Time Funding Requests		1,163,616
Reserve for Encumbrance Distribution to Departments		
Central Services	519,584	
Fire and Emergency Medical Services	23,643	
Library, Recreation, and Cultural Services	73,956	
Planning & Development	410,787	
Police	473,184	
Public Works	129,896	
Subtotal Encumbrance Distribution		1,631,050
Funding for Buckley House and Gang Prevention		450,000
Funding for Parks and Open Space Operations and Maintenance		100,000
Transfer to the General Capital Projects Fund (Facilities Preservation and Creekside Park)		900,000
Transfer to the General Capital Projects Fund for the City Hall Project		500,000
Transfer to the Road Fund for the Enhanced Pothole Program		100,000
Increase in Reserve for Revenue Shortfall		1,895,401
Total Distributions		<u>6,740,067</u>

***Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital in the Main Subfund by \$4,628,966, which is the audited balance from FY11 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	28,040
Library, Recreation, and Cultural Services	185,694
Planning and Development	25,000
Police	1,375,266
Total Department Grants	<u>1,614,000</u>

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

Fire and Emergency Medical Services	26,977
Library, Recreation, and Cultural Services	27,338
Police	907,103
Total New Revenue	<u>961,418</u>

d) **City Council Contingency:** Reduce the City Council Contingency by \$25,000, and increase the Central Services Department operating appropriations by the same amount to cover the costs associated with portable restrooms for homeless citizens in the downtown area.

010 General Fund

AIRS Subfund (022):

e) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$2,518, and decrease the interfund transfer to the Telecom Fund by the same amount to adjust the Beginning Working Capital to audited levels. This subfund is being closed in FY12.

Cultural Services Subfund (031):

f) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$65,702 and increase the Cultural Services Reserve by the same amount to adjust the Beginning Working Capital to audited levels.

g) **Encumbrance Estimate Reconciliation:** Increase the Library, Recreation and Cultural Services (LRCS) Department operating appropriations by \$60,125 to reconcile the amount estimated for payment of obligations incurred but not paid in FY11 to the actual amount paid, decrease Reserve for Encumbrances by \$64,674, and increase the Cultural Services Subfund Reserve by \$4,549.

Equipment Replacement Subfund (041):

h) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$814,554 and increase the Equipment Replacement Fund Reserve by the same amount to adjust the Beginning Working Capital to audited levels.

i) **Appropriation Adjustments:** Recognize \$208,300 in Main Subfund transfer revenue and increase appropriations for future Fire and EMS General Fund equipment replacement by the same amount. Reduce the Equipment Replacement Fund Reserve by \$768,300, and increase the Fire and EMS Department operating appropriations for equipment replacement by the same amount.

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

(excluding reserves for prior year encumbrances)

	FY12 Adopted	FY12 SB1 Action	FY12 Revised
General Fund Reserve for Revenue Shortfall	\$7,945,638	\$1,895,401	\$9,841,039
General Fund Reserve for Property Tax Appeals	\$1,000,000	\$0	\$1,000,000
Cultural Services Subfund Reserve	\$2,205,966	\$70,251	\$2,276,217
Cultural Services Reserve - Dedicated Donations for Arts	\$32,295	\$0	\$32,295
Equipment Replacement Reserve	\$257,525	\$46,254	\$303,779
Total	\$11,441,424	\$2,011,906	\$13,453,330

110 Special Assessments Management Fund

	FY12 Adopted	FY12 SB1 Action	FY12 Revised
I. RESOURCES			
BEGINNING WORKING CAPITAL	1,278,944	(35,332) a	1,243,612
CHANGE TO WORKING CAPITAL			
REVENUE			
Charges for Services	38,320	0	38,320
Miscellaneous	28,100	0	28,100
Interfund Transfers	110,000	0	110,000
Fiscal Transactions	13,100	0	13,100
Total Revenue	189,520	0	189,520
TOTAL RESOURCES	1,468,464	(35,332)	1,433,132
II. REQUIREMENTS			
Department Operating			
Central Services	88,920	0	88,920
Total Department Operating	88,920	0	88,920
Non-Departmental			
Interfund Transfers	3,000	0	3,000
Misc. Fiscal Transactions	110,000	0	110,000
Reserve	50,000	0	50,000
Balance Available	1,216,544	(35,332) a	1,181,212
Total Non-Departmental	1,379,544	(35,332)	1,344,212
TOTAL REQUIREMENTS	1,468,464	(35,332)	1,433,132

110 Special Assessments Management Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$35,332, and decrease Balance Available by the same amount. This adjustment brings the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

111 Library Local Option Levy Fund

	FY12 Adopted	FY12 SB1 Action		FY12 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	497,245	(22,295)	a	474,950
CHANGE TO WORKING CAPITAL				
REVENUE				
Total Revenue	0	0		0
TOTAL RESOURCES	497,245	(22,295)		474,950
II. REQUIREMENTS				
Non-Departmental				
Interfund Transfers	497,245	(22,295)	a	474,950
Total Non-Departmental	497,245	(22,295)		474,950
TOTAL REQUIREMENTS	497,245	(22,295)		474,950

111 Library Local Option Levy Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$22,295 and decrease the interfund transfer to the General Fund by the same amount. This adjustment brings the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor. This fund will be closed in FY12 due to the expiration of the Library Local Option Levy.

130 Public Safety Answering Point Fund

	FY12 Adopted	FY12 SB1 Action	FY12 Revised
I. RESOURCES			
BEGINNING WORKING CAPITAL	44,552	(44,552) a	0
CHANGE TO WORKING CAPITAL			
REVENUE			
Intergovernmental	834,442	0	834,442
Charges for Services	2,475,359	99,687 a, b	2,575,046
Miscellaneous	9,217	2,572 b	11,789
Interfund Transfers	1,268,920	0	1,268,920
Total Revenue	4,587,938	102,259	4,690,197
TOTAL RESOURCES	4,632,490	57,707	4,690,197
II. REQUIREMENTS			
Department Operating			
Police	3,141,497	42,529 a,b,c	3,184,026
Total Department Operating	3,141,497	42,529	3,184,026
Non-Departmental			
Interfund Transfers	142,000	0	142,000
Reserve	945,000	0	945,000
Balance Available	403,993	15,178 c	419,171
Total Non-Departmental	1,490,993	15,178	1,506,171
TOTAL REQUIREMENTS	4,632,490	57,707	4,690,197

130 Public Safety Answering Point Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$44,552 and increase Charges for Services revenues by the same amount. This adjustment brings the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Recognize New Revenues:** Recognize additional Public Safety Answering Point (PSAP) revenue in the amount of \$55,135, and increase appropriations for Communications Center equipment by the same amount. Recognize special event revenues in the amount of \$2,572, and increase appropriations for youth/police outreach by the same amount.

c) **Encumbrance Estimate Reconciliation:** Reduce the Police Department operating appropriations by \$15,178 to reconcile the amount estimated for payment of obligations incurred but not paid in FY11 to the actual amount paid, and increase Balance Available by the same amount.

131 Road Fund

	FY12 Adopted	FY12 SB1 Action		FY12 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,000,361	1,122,779	a	2,123,140
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	1,609,000	0		1,609,000
Intergovernmental	8,984,000	80,599	d	9,064,599
Rental	57,801	0		57,801
Charges for Services	48,000	0		48,000
Miscellaneous	109,100	0		109,100
Interfund Transfers	0	100,000	c	100,000
Total Revenue	10,807,901	180,599		10,988,500
TOTAL RESOURCES	11,808,262	1,303,378		13,111,640
II. REQUIREMENTS				
Department Operating				
Public Works	10,002,026	482,110	b,c,d,e	10,484,136
Total Department Operating	10,002,026	482,110		10,484,136
Non-Departmental				
Interfund Transfers	667,000	0		667,000
Balance Available	1,139,236	821,268	a,b,e	1,960,504
Total Non-Departmental	1,806,236	821,268		2,627,504
TOTAL REQUIREMENTS	11,808,262	1,303,378		13,111,640

131 Road Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$1,122,779 and increase Balance Available by the same amount. This adjustment brings the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 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 \$105,173 to reconcile the amount estimated for payment of obligations incurred but not paid in FY11 to the actual amount paid, and increase Balance Available by the same amount.
- c) **Interfund Transfer:** Increase interfund transfer revenues by \$100,000 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 2011 to use \$100,000 of the General Fund Marginal Beginning Working Capital towards the enhanced pothole program.
- d) **EPA Smart Trips Grant:** Recognize \$80,599 in Environmental Protection Agency (EPA) grant for the Smart Trips program, and increase Public Works department operating appropriations by the same amount.
- e) **Pothole Program Reappropriation:** Reappropriate \$406,684 in FY11 pothole program funding to finish work on unimproved streets and pothole repair, and decrease Balance Available by the same amount.

135 Telecom Registration/Licensing Fund

	FY12 Adopted	FY12 SB1 Action		FY12 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	5,747,299	1,354,539	a	7,101,838
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	2,900,000	0		2,900,000
Miscellaneous	32,000	0		32,000
Interfund Transfers	16,362	0		16,362
Total Revenue	2,948,362	0		2,948,362
TOTAL RESOURCES	8,695,661	1,354,539		10,050,200
II. REQUIREMENTS				
Department Operating				
Central Services	3,759,042	2,048,419	c	5,807,461
Total Department Operating	3,759,042	2,048,419		5,807,461
Capital Projects				
Capital Carryover	113,742	(10,000)	b	103,742
Total Capital Projects	113,742	(10,000)		103,742
Non-Departmental				
Interfund Transfers	502,000	0		502,000
Reserve	652,000	0		652,000
Balance Available	3,668,877	(683,880)	a,b,c	2,984,997
Total Non-Departmental	4,822,877	(683,880)		4,138,997
TOTAL REQUIREMENTS	8,695,661	1,354,539		10,050,200

135 Telecom Registration/Licensing Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$1,354,539 and increase Balance Available by the same amount. This adjustment brings the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$10,000 and increase Balance Available by the same amount. This action reconciles the FY12 Capital Carryover Estimate to the actual ending FY11 capital projects balance and carry forward.
- c) **Telecommunication Project Reappropriation:** Reappropriate \$2,048,419 in unspent FY11 funds towards Telecommunications projects, and decrease Balance Available by the same amount.

150 Construction and Rental Housing Fund

	FY12 Adopted	FY12 SB1 Action		FY12 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,251,022	687,982	a	1,939,004
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	2,922,100	0		2,922,100
Charges for Services	4,107,600	0	b	4,107,600
Fines/Forfeitures	50,000	0		50,000
Miscellaneous	254,300	0		254,300
Total Revenue	7,334,000	0		7,334,000
TOTAL RESOURCES	8,585,022	687,982		9,273,004
II. REQUIREMENTS				
Department Operating				
Fire/Emergency Medical Svcs	279,438	0		279,438
Planning and Development	5,001,358	(6,290)	b	4,995,068
Public Works	399,244	0		399,244
Total Department Operating	5,680,040	(6,290)		5,673,750
Non-Departmental				
Interfund Transfers	573,000	0		573,000
Intergovernmental Expend.	950,000	0		950,000
Balance Available	1,381,982	694,272	a,b	2,076,254
Total Non-Departmental	2,904,982	694,272		3,599,254
TOTAL REQUIREMENTS	8,585,022	687,982		9,273,004

150 Construction and Rental Housing Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$687,982 and increase Balance Available by the same amount. This adjustment brings the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Reduce the Planning and Development Department operating appropriations by \$6,290 to reconcile the amount estimated for payment of obligations incurred but not paid in FY11 to the actual amount paid, and increase Balance Available by the same amount.

155 Solid Waste/Recycling Fund

	FY12 Adopted	FY12 SB1 Action		FY12 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	501,888	298,263	a	800,151
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	628,500	0		628,500
Charges for Services	25,000	0		25,000
Miscellaneous	8,000	0		8,000
Total Revenue	661,500	0		661,500
TOTAL RESOURCES	1,163,388	298,263		1,461,651
II. REQUIREMENTS				
Department Operating				
Planning and Development	662,343	156,551	b,c	818,894
Total Department Operating	662,343	156,551		818,894
Non-Departmental				
Interfund Transfers	67,000	0		67,000
Balance Available	434,045	141,712	a,b,c	575,757
Total Non-Departmental	501,045	141,712		642,757
TOTAL REQUIREMENTS	1,163,388	298,263		1,461,651

155 Solid Waste/Recycling Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$298,263, and increase Balance Available by the same amount. This adjustment brings the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Encumbrance Estimate Reconciliation:** Reduce the Planning and Development Department operating appropriations by \$18,449 to reconcile the amount estimated for payment of obligations incurred but not paid in FY11 to the actual amount paid, and increase Balance Available by the same amount.

c) **Waste Prevention Projects Reappropriation:** Reappropriate \$175,000 in unspent FY11 funds for various sustainability projects that were started in FY11 and continue in FY12, and decrease Balance Available by the same amount.

170 Community Development Fund

	FY12 Adopted	FY12 SB1 Action		FY12 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	4,148,639	(1,535,278)	a	2,613,361
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	5,462,818	2,058,587	a,d,e	7,521,405
Charges for Services	13,600	0		13,600
Miscellaneous	1,274,050	488,000	e	1,762,050
Fiscal Transactions	3,536,550	0		3,536,550
Total Revenue	10,287,018	2,546,587		12,833,605
TOTAL RESOURCES	14,435,657	1,011,309		15,446,966
II. REQUIREMENTS				
Department Operating				
Central Services	6,000	0		6,000
Planning and Development	3,634,589	115,834	a,d,e	3,750,423
Total Department Operating	3,640,589	115,834		3,756,423
Capital Projects				
Capital Projects	1,076,740	0		1,076,740
Capital Carryover	747,808	(6,883)	b	740,925
Total Capital Projects	1,824,548	(6,883)		1,817,665
Non-Departmental				
Debt Service	340,315	60,453	a	400,768
Interfund Transfers	117,000	0		117,000
Misc. Fiscal Transactions	6,287,205	(104,304)	a,c	6,182,901
Intergovernmental Expend.	1,626,000	740,000	e	2,366,000
Reserve (Less RFE)	600,000	0		600,000
Balance Available	0	206,209	a,b,c,e	206,209
Total Non-Departmental	8,970,520	902,358		9,872,878
TOTAL REQUIREMENTS	14,435,657	1,011,309		15,446,966

170 Community Development Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$1,535,278, increase the budgeted FY12 CDBG and HOME grant revenues by \$1,651,587, decrease Planning and Development Department operating appropriations by \$166, increase the Debt Service budget by \$60,453, decrease the Historic Preservation and Commercial Revitalization Trust loan appropriations by \$45,944, and increase Balance Available by \$101,966. These adjustments bring the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$6,883 and increase Balance Available by the same amount. This action reconciles the FY12 Capital Carryover Estimate to the actual ending FY11 capital projects balance and carry forward.

c) **Encumbrance Estimate Reconciliation:** Reduce Miscellaneous Fiscal Transactions by \$58,360 to reconcile the amount estimated for payment of obligations incurred but not paid in FY11 to the actual amount paid, and increase Balance Available by the same amount.

d) **Recognize New Revenues:** Recognize Lane Livability Consortium grant revenue in the amount of \$90,000, and increase Planning and Development Department operating appropriations by the same amount.

e) **Rebudget Prior Year Revenues:** Rebudget \$20,000 in Energy Efficiency and Conservation Block Grant (EECBG) revenue, \$19,000 in Neighborhood Stabilization Program grant revenue, and \$26,000 in Homelessness Prevention grant revenue. Increase Balance Available by \$39,000 and the Planning and Development Department operating appropriations by \$26,000. Rebudget \$252,000 in BEDI grant revenue and \$488,000 in HUD loan for the Beam project, and increase Intergovernmental Expenditures budget by \$740,000.

180 Library, Parks, and Recreation Special Revenue Fund

	FY12 Adopted	FY12 SB1 Action		FY12 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	2,702,905	580,766	a	3,283,671
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	20,000	0		20,000
Miscellaneous	325,028	0		325,028
Total Revenue	345,028	0		345,028
TOTAL RESOURCES	3,047,933	580,766		3,628,699
REQUIREMENTS				
Department Operating				
Library, Rec & Cultural Svcs	353,500	0		353,500
Total Department Operating	353,500	0		353,500
Capital Projects				
Capital Projects	52,493	0		52,493
Capital Carryover	480,121	657,463	b	1,137,584
Total Capital Projects	532,614	657,463		1,190,077
Non-Departmental				
Reserve	2,044,037	39,384	a	2,083,421
Balance Available	117,782	(116,081)	a,b	1,701
Total Non-Departmental	2,161,819	(76,697)		2,085,122
TOTAL REQUIREMENTS	3,047,933	580,766		3,628,699

180 Library, Parks, and Recreation Special Revenue Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$580,766, increase Reserves per requirements of donation agreements by \$39,384, and increase Balance Available by \$541,382. These adjustments bring the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Increase the capital appropriations by \$657,463 and decrease Balance Available by the same amount. This action reconciles the FY12 Capital Carryover Estimate to the actual ending FY11 capital projects balance and carry forward.

211 General Obligation Debt Service Fund

	FY11 Adopted	FY11 SB1 Action		FY11 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	558,265	395,178	a	953,443
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	13,121,263	0		13,121,263
Miscellaneous	36,000	0		36,000
Total Revenue	13,157,263	0		13,157,263
TOTAL RESOURCES	13,715,528	395,178		14,110,706
II. REQUIREMENTS				
Non-Departmental				
Debt Service	13,715,528	395,178	a	14,110,706
Total Non-Departmental	13,715,528	395,178		14,110,706
TOTAL REQUIREMENTS	13,715,528	395,178		14,110,706

211 General Obligation Debt Service Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$395,178 and increases the Debt Service budget by the same amount. This adjustment brings the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

250 Special Assessment Bond Debt Service Fund

	FY12 Adopted	FY12 SB1 Action	FY12 Revised
I. RESOURCES			
BEGINNING WORKING CAPITAL	408,872	56,245 a	465,117
CHANGE TO WORKING CAPITAL			
REVENUE			
Miscellaneous	108,900	0	108,900
Fiscal Transactions	549,900	0	549,900
Total Revenue	658,800	0	658,800
TOTAL RESOURCES	1,067,672	56,245	1,123,917
II. REQUIREMENTS			
Non-Departmental			
Debt Service	700,000	0	700,000
Interfund Transfers	50,000	0	50,000
Reserve	317,672	56,245 a	373,917
Total Non-Departmental	1,067,672	56,245	1,123,917
TOTAL REQUIREMENTS	1,067,672	56,245	1,123,917

250 Special Assessment Bond Debt Service Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$56,245 and increase the Reserve by the same amount. This adjustment brings the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

310 General Capital Projects Fund

	FY12 Adopted	FY12 SB1 Action		FY12 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	26,261,890	(13,843,286)	a	12,418,604
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	70,000	0		70,000
Rental	25,000	0		25,000
Miscellaneous	78,000	0		78,000
Interfund Transfers	2,569,300	1,400,000	c	3,969,300
Fiscal Transactions	0	12,877,533	a	12,877,533
Total Revenue	2,742,300	14,277,533		17,019,833
TOTAL RESOURCES	29,004,190	434,247		29,438,437
II. REQUIREMENTS				
Department Operating				
Library, Rec & Cultural Svcs	10,000	0		10,000
Total Department Operating	10,000	0		10,000
Capital Projects				
Capital Projects	2,762,571	1,353,171	a,c	4,115,742
Capital Carryover	25,464,735	(935,310)	b	24,529,425
Total Capital Projects	28,227,306	417,861		28,645,167
Non-Departmental				
Debt Service	50,000	0		50,000
Reserve	29,000	0		29,000
Balance Available	687,884	16,386	a,b	704,270
Total Non-Departmental	766,884	16,386		783,270
TOTAL REQUIREMENTS	29,004,190	434,247		29,438,437

310 General Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$13,843,286, increase General Obligation Bond Proceeds by \$12,877,533 to re-budget revenue for bonds authorized but not sold in the prior fiscal year, decrease capital appropriations by \$46,829, and decrease Balance Available by \$918,924. This action brings the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$935,310 and increase Balance Available by the same amount. This adjustment reconciles the FY12 Capital Carryover Estimate to the actual ending FY11 capital projects balance and carry forward.

c) **Interfund Transfer:** Recognize \$1,400,000 in General Fund interfund transfer revenue and increase capital appropriations for facilities capital preservation projects (\$600,000), Creekside Park development (\$300,000), and the City Hall project (\$500,000). \$300,000 for Creekside Park is the second of two installments for developing this park pursuant to the Budget Committee motion passed in May of 2010.

330 System Development Capital Projects Fund

	FY12 Adopted	FY12 SB1 Action		FY12 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	5,577,023	165,443	a	5,742,466
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	100,000	0		100,000
Charges for Services	1,474,394	0		1,474,394
Miscellaneous	79,601	0		79,601
Fiscal Transactions	25	0		25
Total Revenue	1,654,020	0		1,654,020
TOTAL RESOURCES	7,231,043	165,443		7,396,486
II. REQUIREMENTS				
Department Operating				
Planning and Development	85,428	0		85,428
Public Works	276,915	0		276,915
Total Department Operating	362,343	0		362,343
Capital Projects				
Capital Projects	2,150,000	0		2,150,000
Capital Carryover	3,275,057	(556,559)	b	2,718,498
Total Capital Projects	5,425,057	(556,559)		4,868,498
Non-Departmental				
Interfund Transfers	3,000	0		3,000
Balance Available	1,440,643	722,002	a,b	2,162,645
	1,443,643	722,002		2,165,645
	0			
TOTAL REQUIREMENTS	7,231,043	165,443		7,396,486

330 System Development Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$165,443 and increase Balance Available by the same amount. This adjustment brings the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$556,559 and increase Balance Available by the same amount. The adjustment reconciles the FY12 Capital Carryover Estimate to the actual ending FY11 capital projects balance and carry forward.

340 Transportation Capital Projects Fund

	FY12 Adopted	FY12 SB1 Action		FY12 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	17,279,981	(9,725,201)	a	7,554,780
CHANGE TO WORKING CAPITAL				
REVENUE				
Taxes	3,060,000	0		3,060,000
Intergovernmental	706,978	4,364,127	c	5,071,105
Rental	40,000	0		40,000
Charges for Services	10,000	0		10,000
Miscellaneous	21,000	0		21,000
Interfund Transfers	30,000	0		30,000
Fiscal Transactions	9,180,000	4,989,032	a	14,169,032
Total Revenue	13,047,978	9,353,159		22,401,137
TOTAL RESOURCES	30,327,959	(372,042)		29,955,917
II. REQUIREMENTS				
Capital Projects				
Capital Projects	13,176,978	0		13,176,978
Capital Carryover	16,531,714	(2,579,757)	b	13,951,957
Total Capital Projects	29,708,692	(2,579,757)		27,128,935
Non-Departmental				
Debt Service	40,000	0		40,000
Balance Available	579,267	2,207,715	a,b,c	2,786,982
Total Non-Departmental	619,267	2,207,715		2,826,982
TOTAL REQUIREMENTS	30,327,959	(372,042)		29,955,917

340 Transportation Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$9,725,201, increase Draws on General Obligation Line of Credit for bonds authorized but not sold in the prior fiscal year by \$4,989,032, and decrease Balance Available by \$4,736,169. These adjustments bring the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$2,579,757 and increase Balance Available by the same amount. The adjustment reconciles the FY12 Capital Carryover Estimate to the actual ending FY11 capital projects balance and carry forward.

c) **Re-budget** intergovernmental revenues in the amount of \$4,364,127 for externally funded projects not completed in prior fiscal years, including West Bank Trail Extension, Fern Ridge Path, River Path Connectors, Safe Routes to Schools, Willamette River Basin Water Quality Facility, North Bank Path Rehabilitation and Lighting, and various Pavement Preservation Projects, and increase Balance Available by the same amount.

350 Special Assessment Capital Projects Fund

	FY12 Adopted	FY12 SB1 Action		FY12 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,324,187	(159,298)	a	1,164,889
CHANGE TO WORKING CAPITAL				
REVENUE				
Miscellaneous	54,600	0		54,600
Fiscal Transactions	46,800	448,922	a	495,722
Total Revenue	101,400	448,922		550,322
TOTAL RESOURCES	1,425,587	289,624		1,715,211
II. REQUIREMENTS				
Capital Projects				
Capital Carryover	914,151	(708,767)	b	205,384
Total Capital Projects	914,151	(708,767)		205,384
Non-Departmental				
Debt Service	30,000	0		30,000
Interfund Transfers	60,000	0		60,000
Balance Available	421,436	998,391	a,b	1,419,827
Total Non-Departmental	511,436	998,391		1,509,827
TOTAL REQUIREMENTS	1,425,587	289,624		1,715,211

350 Special Assessment Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$159,298, increase the budgeted Draws on Line of Credit revenue by \$448,922 to rebudget revenues not collected in the prior fiscal year, and increase Balance Available by \$289,624. These adjustments bring the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$708,767 and increase Balance Available by the same amount. The adjustment reconciles the FY12 Capital Carryover Estimate to the actual ending FY11 capital projects balance and carry forward.

510 Municipal Airport Fund

	FY12 Adopted	FY12 SB1 Action		FY12 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	17,145,662	(1,903,174)	a	15,242,488
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	5,046,075	1,506,588	c	6,552,663
Rental	3,349,784	0		3,349,784
Charges for Services	4,629,698	0		4,629,698
Fines/Forfeitures	8,700	0		8,700
Miscellaneous	97,016	0		97,016
Fiscal Transactions	68,105	0		68,105
Total Revenue	13,199,378	1,506,588		14,705,966
TOTAL RESOURCES	30,345,040	(396,586)		29,948,454
II. REQUIREMENTS				
Department Operating				
Fire/Emergency Medical Svcs	767,056	0		767,056
Police	408,216	0		408,216
Public Works	5,742,577	(32,145)	d	5,710,432
Total Department Operating	6,917,849	(32,145)		6,885,704
Capital Projects				
Capital Projects	4,835,000	(329,325)	a	4,505,675
Capital Carryover	11,442,293	(581,200)	b	10,861,093
Total Capital Projects	16,277,293	(910,525)		15,366,768
Non-Departmental				
Interfund Transfers	440,000	0		440,000
Reserve	3,078,819	0		3,078,819
Balance Available	3,631,079	546,084	a,b,c,d	4,177,163
Total Non-Departmental	7,149,898	546,084		7,695,982
TOTAL REQUIREMENTS	30,345,040	(396,586)		29,948,454

510 Municipal Airport Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$1,903,174, decrease capital appropriations by \$329,325, and decrease Balance Available by \$1,573,849. This adjustment brings the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$581,200 and increase Balance Available by the same amount. This adjustment reconciles the FY12 Capital Carryover Estimate to the actual ending FY11 capital projects balance and carry forward.

c) **Re-budget** intergovernmental revenue of \$1,506,588 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 \$32,145 to reconcile the amount estimated for payment of obligations incurred but not paid in FY11 to the actual amount paid and increase Balance Available by the same amount.

520 Parking Services Fund

	FY12 Adopted	FY12 SB1 Action		FY12 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	906,083	(688,941)	a	217,142
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	760,000	(759,913)	c	87
Rental	540,000	0		540,000
Charges for Services	3,884,689	0		3,884,689
Fines/Forfeitures	1,117,200	0		1,117,200
Miscellaneous	12,900	0		12,900
Total Revenue	6,314,789	(759,913)		5,554,876
TOTAL RESOURCES	7,220,872	(1,448,854)		5,772,018
II. REQUIREMENTS				
Department Operating				
Central Services	332,323	0		332,323
Planning and Development	3,140,000	0		3,140,000
Public Works	39,039	0		39,039
Total Department Operating	3,511,362	0		3,511,362
Capital Projects				
Capital Projects	50,000	0		50,000
Capital Carryover	514,171	(440,771)	b	73,400
Total Capital Projects	564,171	(440,771)		123,400
Non-Departmental				
Debt Service	759,913	(759,913)	c	0
Interfund Transfers	2,104,713	0		2,104,713
Balance Available	280,713	(248,170)	a,b	32,543
Total Non-Departmental	3,145,339	(1,008,083)		2,137,256
TOTAL REQUIREMENTS	7,220,872	(1,448,854)		5,772,018

520 Parking Services Fund

- a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$688,941 and decrease Balance Available by the same amount. These adjustments bring the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$440,771 and increase Balance Available by the same amount. This adjustment reconciles the FY12 Capital Carryover Estimate to the actual ending FY11 capital projects balance and carry forward.
- c) **Debt Service Adjustment:** Decrease the intergovernmental revenue from the Eugene Urban Renewal Agency in the amount of \$759,913, and decrease the Debt Service budget by the same amount. This adjustment moves the parking garage debt service budget from the Parking Services Fund to the URA Downtown Debt Service Fund due to bond refunding in May 2011.

530 Wastewater Utility Fund

	FY12 Adopted	FY12 SB1 Action		FY12 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	3,881,530	184,231	a	4,065,761
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	5,328	0		5,328
Charges for Services	44,097,720	118,082	a,c,d	44,215,802
Fines/Forfeitures	3,850	0		3,850
Miscellaneous	47,000	0		47,000
Total Revenue	44,153,898	118,082		44,271,980
TOTAL RESOURCES	48,035,428	302,313		48,337,741
II. REQUIREMENTS				
Department Operating				
Public Works	20,087,048	22,671	c,d	20,109,719
Total Department Operating	20,087,048	22,671		20,109,719
Capital Projects				
Capital Projects	2,105,000	0		2,105,000
Capital Carryover	2,300,472	(81,862)	b	2,218,610
Total Capital Projects	4,405,472	(81,862)		4,323,610
Non-Departmental				
Interfund Transfers	1,373,000	0		1,373,000
Intergovernmental Expend.	21,398,000	0		21,398,000
Balance Available	771,908	361,504	a,b,c	1,133,412
Total Non-Departmental	23,542,908	361,504		23,904,412
TOTAL REQUIREMENTS	48,035,428	302,313		48,337,741

530 Wastewater Utility Fund

- a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$184,231, increase Charges for Services revenue by \$82,588, and increase Balance Available by \$266,819. These adjustments bring the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$81,862 and increase Balance Available by the same amount. This adjustment reconciles the FY12 Capital Carryover Estimate to the actual ending FY11 capital projects balance and carry forward.
- c) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department's operating appropriation by \$56,911, decrease Charges for Services revenue by \$44,088, and increase Balance Available by \$12,823 to reconcile the amount estimated for payment of obligations incurred but not paid in FY11 to the actual amount paid.
- d) **Reappropriate** Wastewater revenue in the amount of \$79,582 and increase operating appropriations in the Public Works Department by the same amount for Wastewater equipment replacement and rehabilitation projects.

539 Stormwater Utility Fund

	FY12 Adopted	FY12 SB1 Action		FY12 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	10,040,875	(1,717,493)	a	8,323,382
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	87,500	0		87,500
Intergovernmental	0	1,083,214	d	1,083,214
Rental	3,780	0		3,780
Charges for Services	13,928,400	7,655	d	13,936,055
Miscellaneous	56,490	0		56,490
Total Revenue	14,076,170	1,090,869		15,167,039
TOTAL RESOURCES	24,117,045	(626,624)		23,490,421
II. REQUIREMENTS				
Department Operating				
Public Works	12,898,383	46,903	c,d	12,945,286
Total Department Operating	12,898,383	46,903		12,945,286
Capital Projects				
Capital Projects	2,345,000	0		2,345,000
Capital Carryover	5,609,789	129,571	b	5,739,360
Total Capital Projects	7,954,789	129,571		8,084,360
Non-Departmental				
Interfund Transfers	865,000	0		865,000
Intergovernmental Expend.	15,000	0		15,000
Balance Available	2,383,873	(803,098)	a,b,c,d	1,580,775
Total Non-Departmental	3,263,873	(803,098)		2,460,775
TOTAL REQUIREMENTS	24,117,045	(626,624)		23,490,421

539 Stormwater Utility Fund

- a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$1,717,493 and decrease Balance Available by the same amount. This adjustment brings the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.
- b) **Capital Carryover Reconciliation:** Increase capital appropriations by \$129,571 and decrease Balance Available by the same amount. This change reconciles the FY12 Capital Carryover Estimate to the actual ending FY11 capital projects balance and carry forward.
- c) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriation by \$68,662 to reconcile the amount estimated for payment of obligations incurred but not paid in FY11 to the actual amount paid, and increase Balance Available by the same amount.
- d) **Re-budget** Intergovernmental revenues in the amount of \$1,083,214 supporting already budgeted capital projects, increase Charges for Services revenues by \$7,665, increase Public Works Department operating appropriations by \$115,565, and increase Balance Available by \$975,304.

592 Ambulance Transport Fund

	<u>FY12 Adopted</u>	<u>FY12 SB1 Action</u>		<u>FY12 Revised</u>
I. RESOURCES				
BEGINNING WORKING CAPITAL	1,055,666	996,334	a	2,052,000
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	6,647,998	0		6,647,998
Miscellaneous	71,006	0		71,006
Interfund Transfers	610,300	0		610,300
Total Revenue	<u>7,329,304</u>	<u>0</u>		<u>7,329,304</u>
TOTAL RESOURCES	<u>8,384,970</u>	<u>996,334</u>		<u>9,381,304</u>
II. REQUIREMENTS				
Department Operating				
Fire/Emergency Medical Svcs	<u>7,136,764</u>	<u>0</u>		<u>7,136,764</u>
Total Department Operating	<u>7,136,764</u>	<u>0</u>		<u>7,136,764</u>
Non-Departmental				
Interfund Transfers	816,890	0		816,890
Balance Available	431,316	996,334	a	1,427,650
Total Non-Departmental	<u>1,248,206</u>	<u>996,334</u>		<u>2,244,540</u>
TOTAL REQUIREMENTS	<u>8,384,970</u>	<u>996,334</u>		<u>9,381,304</u>

592 Ambulance Transport Fund

a) **Beginning Working Capital Reconciliation:** Increase Beginning Working Capital by \$996,334 and increase Balance Available by the same amount. This adjustment brings the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

600 Fleet Services Fund

	FY12 Adopted	FY12 SB1 Action		FY12 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	15,106,304	(78,923)	a	15,027,381
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	30,000	0		30,000
Charges for Services	9,025,336	0		9,025,336
Miscellaneous	510,000	0		510,000
Interfund Transfers	1,212,770	0		1,212,770
Fiscal Transactions	0	0		0
Total Revenue	10,778,106	0		10,778,106
TOTAL RESOURCES	25,884,410	(78,923)		25,805,487
II. REQUIREMENTS				
Department Operating				
Public Works	12,779,149	(309,875)	b	12,469,274
Total Department Operating	12,779,149	(309,875)		12,469,274
Capital Projects				
Capital Carryover	16,136	(15,038)	c	1,098
Total Capital Projects	16,136	(15,038)		1,098
Non-Departmental				
Interfund Transfers	1,534,993	107,648	a	1,642,641
Reserve	11,409,699	257,695	a,b	11,667,394
Balance Available	144,433	(119,353)	a,b,c	25,080
Total Non-Departmental	13,089,125	245,990		13,335,115
TOTAL REQUIREMENTS	25,884,410	(78,923)		25,805,487

600 Fleet Services Fund

a) **Beginning Working Capital Reconciliation:** Decrease Beginning Working Capital by \$78,923, decrease the Fleet Service Reserve by \$42,392, increase interfund transfer to the Public Safety Communications Fund by \$107,648, and decrease Balance Available by \$144,179. The adjustment brings the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor. The increase in interfund transfer to the Public Safety Communications Fund is needed due to the move of the Regional Radio System subfund to that reporting fund.

b) **Encumbrance Estimate Reconciliation:** Decrease the Public Works Department operating appropriation by \$309,875, increase the Fleet Service Reserve by \$300,087, and increase Balance Available by \$9,788 to reconcile the amount estimated for payment of obligations incurred but not paid in FY11 to the actual amount paid.

c) **Capital Carryover Reconciliation:** Decrease capital appropriations by \$15,038 and increase Balance Available by the same amount. This change reconciles the FY12 Capital Carryover Estimate to the actual ending FY11 capital projects balance and carry forward.

610 Information Systems and Services Fund

	FY12 Adopted	FY12 SB1 Action		FY12 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	4,777,220	385,850	a	5,163,070
CHANGE TO WORKING CAPITAL				
REVENUE				
Charges for Services	5,921,580	0		5,921,580
Miscellaneous	34,000	0		34,000
Total Revenue	5,955,580	0		5,955,580
TOTAL RESOURCES	10,732,800	385,850		11,118,650
II. REQUIREMENTS				
Department Operating				
Central Services	6,279,231	613,102	b,c,d	6,892,333
Total Department Operating	6,279,231	613,102		6,892,333
Non-Departmental				
Interfund Transfers	194,000	0		194,000
Reserve	3,413,541	(257,319)	a,d	3,156,222
Balance Available	846,028	30,067	a,b,c	876,095
Total Non-Departmental	4,453,569	(227,252)		4,226,317
TOTAL REQUIREMENTS	10,732,800	385,850		11,118,650

610 Information Systems and Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$385,850, increase Reserve for Software Replacement by \$312,681 and increase Balance Available by \$73,169. These adjustments bring the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 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 \$56,898 to reconcile the amount estimated for payment of obligations incurred but not paid in FY11 to the actual amount paid and increase Balance Available by the same amount.

c) **Reappropriation:** Increase the Central Services Department operating appropriations by \$100,000 to rebudget unspent FY11 funds for the City-wide Strategic Communications Plan, and reduce Balance Available by the same amount.

d) **New Funding Request:** Increase the Central Services Department operating appropriations by \$570,000 to cover the FY12 costs associated with the Voice over IP (VoIP) project, and reduce the Information Systems and Services Fund Reserve by the same amount.

615 Facilities Services Fund

	FY12 Adopted	FY12 SB1 Action		FY12 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	9,818,830	612,523	a	10,431,353
CHANGE TO WORKING CAPITAL				
REVENUE				
Rental	657,600	0		657,600
Charges for Services	8,636,984	0		8,636,984
Miscellaneous	54,000	0		54,000
Total Revenue	9,348,584	0		9,348,584
TOTAL RESOURCES	19,167,414	612,523		19,779,937
II. REQUIREMENTS				
Department Operating				
Central Services	8,486,052	(8,557)	c	8,477,495
Planning and Development	281,000	(11,455)	c	269,545
Total Department Operating	8,767,052	(20,012)		8,747,040
Capital Projects				
Capital Projects	250,000	0		250,000
Capital Carryover	288,040	169,969	b	458,009
Total Capital Projects	538,040	169,969		708,009
Non-Departmental				
Debt Service	204,720	0		204,720
Interfund Transfers	252,000	0		252,000
Reserve	6,925,422	69,518	a	6,994,940
Balance Available	2,480,180	393,048	a,b,c	2,873,228
Total Non-Departmental	9,862,322	462,566		10,324,888
TOTAL REQUIREMENTS	19,167,414	612,523		19,779,937

615 Facilities Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$612,523, increase the Facility Reserve by \$69,518, and increase Balance Available by \$543,005. These adjustments bring the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

b) **Capital Carryover Reconciliation:** Increase capital appropriations by \$169,969 and decrease Balance Available by the same amount. This action reconciles the FY12 Capital Carryover Estimate to the actual ending FY11 capital projects balance and carry forward.

c) **Encumbrance Estimate Reconciliation:** Decrease the Central Services Department operating appropriations by \$8,557 and decrease the Planning and Development Department operating appropriations by \$11,455 to reconcile the amount estimated for payment of obligations incurred but not paid in FY11 to the actual amount paid, and increase Balance Available by \$20,012.

620 Risk and Benefits Fund

	FY12 Adopted	FY12 SB1 Action		FY12 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	8,212,932	632,682	a	8,845,614
CHANGE TO WORKING CAPITAL				
REVENUE				
Intergovernmental	175,000	217,860	c,d	392,860
Charges for Services	32,644,102	0		32,644,102
Miscellaneous	360,460	0		360,460
Total Revenue	33,179,562	217,860		33,397,422
TOTAL RESOURCES	41,392,494	850,542		42,243,036
II. REQUIREMENTS				
Department Operating				
Central Services	28,653,995	154,308	b,c,d	28,808,303
Total Department Operating	28,653,995	154,308		28,808,303
Non-Departmental				
Debt Service	4,994,400	0		4,994,400
Interfund Transfers	118,000	0		118,000
Reserve	6,879,032	143,179	a	7,022,211
Balance Available	747,067	553,055	a,b	1,300,122
Total Non-Departmental	12,738,499	696,234		13,434,733
TOTAL REQUIREMENTS	41,392,494	850,542		42,243,036

620 Risk and Benefits Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$632,682, increase the Medical Rate Stabilization Reserve by \$96,000, increase the Debt Service Reserve by \$47,179, and increase Balance Available by \$489,503. These adjustments bring the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 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 \$63,552 to reconcile the amount estimated for payment of obligations incurred but not paid in FY11 to the actual amount paid, and increase the Balance Available by the same amount.

c) **Recognize New Grant Revenues:** Recognize Emergency Management Performance Grant (EMPG) revenue in the amount of \$140,000, and increase the Central Services Department operating appropriations by the same amount.

d) **Re-budget Intergovernmental Grant Revenues** in the amount of \$77,860 and increase the Central Services Department operating appropriation by the same amount.

630 Professional Services Fund

	FY12 Adopted	FY12 SB1 Action		FY12 Revised
I. RESOURCES				
BEGINNING WORKING CAPITAL	2,209,173	656,742	a	2,865,915
CHANGE TO WORKING CAPITAL				
REVENUE				
Licenses/Permits	1,000	0		1,000
Charges for Services	5,764,035	0		5,764,035
Miscellaneous	18,000	0		18,000
Total Revenue	<u>5,783,035</u>	<u>0</u>		<u>5,783,035</u>
TOTAL RESOURCES	<u>7,992,208</u>	<u>656,742</u>		<u>8,648,950</u>
II. REQUIREMENTS				
Department Operating				
Public Works	5,256,625	0		5,256,625
Total Department Operating	<u>5,256,625</u>	<u>0</u>		<u>5,256,625</u>
Non-Departmental				
Interfund Transfers	477,000	0		477,000
Reserve	225,000	0		225,000
Balance Available	2,033,583	656,742	a	2,690,325
Total Non-Departmental	<u>2,735,583</u>	<u>656,742</u>		<u>3,392,325</u>
TOTAL REQUIREMENTS	<u>7,992,208</u>	<u>656,742</u>		<u>8,648,950</u>

630 Professional Services Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$656,742 and increase Balance Available by the same amount. This adjustment brings the FY12 Budgeted Beginning Working Capital in compliance with the audited FY11 actual revenues and expenditures as determined by Isler & Company, LLC, the City's external auditor.

**A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET;
MAKING APPROPRIATIONS FOR THE CITY OF EUGENE
FOR THE FISCAL YEAR BEGINNING **JULY 1, 2011**,
AND ENDING **JUNE 30, 2012**.**

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, 2011**, and ending **June 30, 2012**, as set forth in attached Exhibit "A" is hereby adopted.

Section 2.

The Supplemental amounts for the fiscal year beginning **July 1, 2011**, and ending **June 30, 2012**, 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 12th day of December, 2011**.

City Recorder

EXHIBIT "A"

In dollars

GENERAL FUND

Departmental Operating	
Central Services	1,515,899
Fire and Emergency Medical Services	1,185,260
Library, Recreation and Cultural Services	387,113
Planning and Development	527,787
Police Department	2,927,554
Public Works	229,896
Total Departmental Operating	<u>6,773,509</u>
Non-Departmental	
Contingency	(25,000)
Interfund Transfer	1,497,482
* Reserves	(163,869)
Total Non-Departmental	<u>1,308,613</u>
TOTAL GENERAL FUND	<u>8,082,122</u>

SPECIAL ASSESSMENT MANAGEMENT FUND

Non-Departmental	
* Balance Available	(35,332)
Total Non-Departmental	<u>(35,332)</u>
TOTAL SPECIAL ASSESSMENT MANAGEMENT FUND	<u>(35,332)</u>

LIBRARY LOCAL OPTION LEVY FUND

Non-Departmental	
Interfund Transfer	(22,295)
Total Non-Departmental	<u>(22,295)</u>
TOTAL LIBRARY LOCAL OPTION LEVY FUND	<u>(22,295)</u>

ROAD FUND

Departmental Operating	
Public Works Department	482,110
Total Departmental Operating	<u>482,110</u>
Non-Departmental	
* Balance Available	821,268
Total Non-Departmental	<u>821,268</u>
TOTAL ROAD FUND	<u>1,303,378</u>

PUBLIC SAFETY COMMUNICATIONS FUND

Departmental Operating	
Police Department	42,529
Total Departmental Operating	<u>42,529</u>
Non-Departmental	
* Balance Available	15,178
Total Non-Departmental	<u>15,178</u>
TOTAL PUBLIC SAFETY ANSWERING POINT FUND	<u>57,707</u>

TELECOM REGISTRATION/LICENSING FUND

Departmental Operating	
Central Services Department	2,048,419
Total Departmental Operating	<u>2,048,419</u>
Capital Projects	
Capital Projects	(10,000)
Total Capital Projects	<u>(10,000)</u>
Non-Departmental	
* Balance Available	(683,880)
Total Non-Departmental	<u>(683,880)</u>
TOTAL TELECOM REGISTRATION/LICENSING FUND	<u>1,354,539</u>

CONSTRUCTION AND RENTAL HOUSING FUND

Departmental Operating	
Planning and Development	(6,290)
Total Departmental Operating	<u>(6,290)</u>
Non-Departmental	
* Balance Available	694,272
Total Non-Departmental	<u>694,272</u>
TOTAL CONSTRUCTION AND RENTAL HOUSING FUND	<u>687,982</u>

SOLID WASTE/RECYCLING FUND

Departmental Operating	
Planning and Development	156,551
Total Departmental Operating	<u>156,551</u>
Non-Departmental	
* Balance Available	141,712
Total Non-Departmental	<u>141,712</u>
TOTAL SOLID WASTE/RECYCLING FUND	<u>298,263</u>

COMMUNITY DEVELOPMENT FUND

Departmental Operating	
Planning and Development	115,834
Total Departmental Operating	<u>115,834</u>
Capital Projects	
Capital Projects	(6,883)
Total Capital Projects	<u>(6,883)</u>
Non-Departmental	
Debt Service	60,453
* Balance Available	206,209
Intergovernmental Expenditures	740,000
Miscellaneous Fiscal Transactions	(104,304)
Total Non-Departmental	<u>902,358</u>
TOTAL COMMUNITY DEVELOPMENT FUND	<u>1,011,309</u>

LIBRARY, PARKS & RECREATION SPECIAL REVENUE FUND

Capital Projects	
Capital Projects	657,463
Total Capital Projects	<u>657,463</u>
Non-Departmental	
* Reserves	39,384
* Balance Available	(116,081)
Total Non-Departmental	<u>(76,697)</u>
TOTAL LIBRARY, PARKS & REC. SPECIAL REVENUE FUND	<u>580,766</u>

GENERAL OBLIGATION DEBT SERVICE FUND

Non-Departmental	
Debt Service	395,178
Total Non-Departmental	<u>395,178</u>
TOTAL GENERAL OBLIGATION DEBT SERVICE FUND	<u>395,178</u>

SPECIAL ASSESSMENT BOND DEBT SERVICE FUND

Non-Departmental	
* Reserves	56,245
Total Non-Departmental	<u>56,245</u>
TOTAL SPECIAL ASSESSMENT BOND DEBT SVC. FUND	<u>56,245</u>

GENERAL CAPITAL PROJECTS FUND

Capital Projects	
Capital Projects	417,861
Total Capital Projects	<u>417,861</u>
Non-Departmental	
* Balance Available	16,386
Total Non-Departmental	<u>16,386</u>
TOTAL GENERAL CAPITAL PROJECTS FUND	<u>434,247</u>

SYSTEMS DEVELOPMENT CAPITAL PROJECTS FUND

Capital Projects	
Capital Projects	(556,559)
Total Capital Projects	<u>(556,559)</u>
Non-Departmental	
* Balance Available	722,002
Total Non-Departmental	<u>722,002</u>
TOTAL SYSTEMS DEVELOPMENT CAP. PROJECTS FUND	<u>165,443</u>

TRANSPORTATION CAPITAL PROJECTS FUND

Capital Projects	
Capital Projects	(2,579,757)
Total Capital Projects	<u>(2,579,757)</u>
Non-Departmental	
* Balance Available	2,207,715
Total Non-Departmental	<u>2,207,715</u>
TOTAL TRANSPORTATION CAPITAL FUND	<u>(372,042)</u>

SPECIAL ASSESSMENTS CAPITAL PROJECTS FUND

Capital Projects	
Capital Projects	(708,767)
Total Capital Projects	<u>(708,767)</u>
Non-Departmental	
* Balance Available	998,391
Total Non-Departmental	<u>998,391</u>
TOTAL SPECIAL ASSESSMENTS CAP. PROJECTS FUND	<u>289,624</u>

MUNICIPAL AIRPORT FUND

Departmental Operating	
Public Works	(32,145)
Total Departmental Operating	<u>(32,145)</u>
Capital Projects	
Capital Projects	(910,525)
Total Capital Projects	<u>(910,525)</u>
Non-Departmental	
* Balance Available	546,084
Total Non-Departmental	<u>546,084</u>
TOTAL MUNICIPAL AIRPORT FUND	<u>(396,586)</u>

PARKING SERVICES FUND

Capital Projects	
Capital Projects	(440,771)
Total Capital Projects	<u>(440,771)</u>
Non-Departmental	
Debt Service	(759,913)
* Balance Available	(248,170)
Total Non-Departmental	<u>(1,008,083)</u>
TOTAL PARKING SERVICES FUND	<u>(1,448,854)</u>

WASTEWATER UTILITY FUND

Departmental Operating	
Public Works	22,671
Total Departmental Operating	<u>22,671</u>
Capital Projects	
Capital Projects	(81,862)
Total Capital Projects	<u>(81,862)</u>
Non-Departmental	
* Balance Available	361,504
Total Non-Departmental	<u>361,504</u>
TOTAL WASTEWATER UTILITY FUND	<u>302,313</u>

STORMWATER UTILITY FUND

Departmental Operating	
Public Works	46,903
Total Departmental Operating	<u>46,903</u>
Capital Projects	
Capital Projects	129,571
Total Capital Projects	<u>129,571</u>
Non-Departmental	
* Balance Available	(803,098)
Total Non-Departmental	<u>(803,098)</u>
TOTAL STORMWATER UTILITY FUND	<u>(626,624)</u>

AMBULANCE TRANSPORT FUND

Non-Departmental	
* Balance Available	996,334
Total Non-Departmental	<u>996,334</u>
TOTAL EMERGENCY MEDICAL SERVICES FUND	<u>996,334</u>

FLEET SERVICES FUND

Departmental Operating	
Public Works	(309,875)
Total Departmental Operating	<u>(309,875)</u>
Capital Projects	
Capital Projects	(15,038)
Total Capital Projects	<u>(15,038)</u>
Non-Departmental	
Interfund Transfer	107,648
* Reserves	257,695
* Balance Available	(119,353)
Total Non-Departmental	<u>245,990</u>
TOTAL FLEET SERVICES FUND	<u>(78,923)</u>

INFORMATION SYSTEMS AND SERVICES FUND

Departmental Operating	
Central Services	613,102
Total Departmental Operating	<u>613,102</u>
Non-Departmental	
* Reserves	(257,319)
* Balance Available	30,067
Total Non-Departmental	<u>(227,252)</u>
TOTAL INFORMATION SYSTEMS AND SERVICES FUND	<u>385,850</u>

FACILITIES SERVICES FUND

Departmental Operating	
Central Services	(8,557)
Planning and Development	(11,455)
Total Departmental Operating	<u>(20,012)</u>
Capital Projects	
Capital Projects	169,969
Total Capital Projects	<u>169,969</u>
Non-Departmental	
* Reserves	69,518
* Balance Available	393,048
Total Non-Departmental	<u>462,566</u>
TOTAL FACILITIES SERVICES FUND	<u>612,523</u>

RISK AND BENEFITS FUND

Departmental Operating	
Central Services	154,308
Total Departmental Operating	<u>154,308</u>
Non-Departmental	
* Reserves	143,179
* Balance Available	553,055
Total Non-Departmental	<u>696,234</u>
TOTAL RISK AND BENEFITS FUND	<u>850,542</u>

PROFESSIONAL SERVICES FUND

Non-Departmental	
* Balance Available	656,742
Total Non-Departmental	<u>656,742</u>
TOTAL PROFESSIONAL SERVICES FUND	<u>656,742</u>
TOTAL REQUIREMENTS - ALL FUNDS	<u><u>15,540,451</u></u>

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