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**COUNCIL RESOLUTION NO. 5452**

**A RESOLUTION ADOPTING THE BUDGET AND MAKING  
APPROPRIATIONS FOR THE CITY OF EUGENE FOR THE  
BIENNIUM BEGINNING JULY 1, 2025, AND ENDING JUNE  
30, 2027.**

**PASSED: 8:0**

**REJECTED:**

**OPPOSED:**

**ABSENT:**

**CONSIDERED: June 23, 2025**



**RESOLUTION NO. 5452**

**A RESOLUTION ADOPTING THE BUDGET AND MAKING  
APPROPRIATIONS FOR THE CITY OF EUGENE FOR THE  
BIENNIUM BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2027**

**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, based on the above finding,**

**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 biennium commencing July 1, 2025 and ending June 30, 2027, 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 the list of fund numbers and fund titles set forth in attached Exhibit B is hereby adopted, and any fund numbers and fund titles in conflict herewith are hereby repealed.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 is adopted this 23rd day of June 2025.**

  
City Recorder

**City of Eugene**  
**Expenditure Appropriations by Fund**

<u>General Fund</u>	<u>\$</u>
<b>Department Operating</b>	
Central Services	59,766,853
Fire and Emergency Medical Services	88,438,055
Library, Recreation and Cultural Services	91,726,306
Planning and Development	26,339,695
Police	145,641,630
Public Works	5,994,328
<b>Total Department Operating</b>	<u>417,906,867</u>
<b>Non-Departmental</b>	
Interfund Transfers	18,678,000
Special Payments	1,000,000
Reserve*	25,433,523
Unappropriated Ending Fund Balance*	33,340,000
<b>Total Non-Departmental</b>	<u>78,451,523</u>
<b>Total General Fund</b>	<u><u>496,358,390</u></u>
 <u>Special Assessment Management Fund</u>	
<b>Non-Departmental</b>	
Special Payments	60,000
Balance Available*	993,687
<b>Total Non-Departmental</b>	<u>1,053,687</u>
<b>Total Special Assessment Management Fund</b>	<u><u>1,053,687</u></u>
 <u>Library Local Option Levy Fund</u>	
<b>Department Operating</b>	
Library, Recreation and Cultural Services	7,593,383
<b>Total Department Operating</b>	<u>7,593,383</u>
<b>Total Library Local Option Levy Fund</b>	<u><u>7,593,383</u></u>

<b><u>Parks and Recreation Local Option Levy Fund</u></b>		<b>\$</b>
<b>Department Operating</b>		
Library, Recreation and Cultural Services		2,542,494
Police		1,069,902
Public Works		6,693,212
<b>Total Department Operating</b>		<b>10,305,608</b>
<b>Non-Departmental</b>		
Balance Available*		2,233,059
<b>Total Non-Departmental</b>		<b>2,233,059</b>
<b>Total Parks and Recreation Local Option Levy Fund</b>		<b>12,538,667</b>

<b><u>Road Fund</u></b>		
<b>Department Operating</b>		
Central Services		353,612
Public Works		38,200,544
<b>Total Department Operating</b>		<b>38,554,156</b>
<b>Non-Departmental</b>		
Interfund Transfers		3,939,000
Balance Available*		4,527,692
<b>Total Non-Departmental</b>		<b>8,466,692</b>
<b>Total Road Fund</b>		<b>47,020,848</b>

<b><u>Public Safety Communications Fund</u></b>		
<b>Department Operating</b>		
Police		6,377,907
<b>Total Department Operating</b>		<b>6,377,907</b>
<b>Non-Departmental</b>		
Interfund Transfers		620,000
Balance Available*		2,582,909
<b>Total Non-Departmental</b>		<b>3,202,909</b>
<b>Total Public Safety Communications Fund</b>		<b>9,580,816</b>

<b><u>Telecommunications Registration/Licensing Fund</u></b>	<b>\$</b>
<b>Department Operating</b>	
Central Services	4,657,985
<b>Total Department Operating</b>	<u>4,657,985</u>
<b>Non-Departmental</b>	
Debt Service	36,000
Interfund Transfers	54,000
Special Payments	240,000
Balance Available*	2,369,180
<b>Total Non-Departmental</b>	<u>2,699,180</u>
<b>Total Telecommunications Registration/Licensing Fund</b>	<u><u>7,357,165</u></u>

<b><u>Community Safety Payroll Tax Fund</u></b>	
<b>Department Operating</b>	
Central Services	11,875,487
Fire and Emergency Medical Services	5,740,022
Library, Recreation and Cultural Services	2,636,081
Police	30,695,676
Planning and Development	3,420,551
<b>Total Department Operating</b>	<u>54,367,817</u>
<b>Non-Departmental</b>	
Interfund Transfers	284,000
Balance Available*	14,266,573
<b>Total Non-Departmental</b>	<u>14,550,573</u>
<b>Total Community Safety Payroll Tax Fund</b>	<u><u>68,918,390</u></u>

<b><u>Housing Programs and Construction Fund</u></b>	
<b>Department Operating</b>	
Fire and Emergency Medical Services	944,249
Planning and Development	24,563,892
Public Works	1,683,751
<b>Total Department Operating</b>	<u>27,191,892</u>
<b>Non-Departmental</b>	
Interfund Transfers	2,501,000
Special Payments	7,435,239
Balance Available*	5,115,396
<b>Total Non-Departmental</b>	<u>15,051,635</u>
<b>Total Housing Programs and Construction Fund</b>	<u><u>42,243,527</u></u>

<b><u>Solid Waste and Recycling Fund</u></b>		<b>\$</b>
<b>Department Operating</b>		
Planning and Development	3,151,787	
<b>Total Department Operating</b>	<u>3,151,787</u>	
<b>Non-Departmental</b>		
Interfund Transfers	721,000	
Balance Available*	635,181	
<b>Total Non-Departmental</b>	<u>1,356,181</u>	
<b>Total Solid Waste and Recycling Fund</b>	<u><u>4,507,968</u></u>	

<b><u>Community Development Fund</u></b>		
<b>Department Operating</b>		
Planning and Development	6,838,645	
<b>Total Department Operating</b>	<u>6,838,645</u>	
<b>Non-Departmental</b>		
Interfund Transfers	246,000	
Special Payments	8,313,344	
Balance Available*	83,200	
<b>Total Non-Departmental</b>	<u>8,642,544</u>	
<b>Total Community Development Fund</b>	<u><u>15,481,189</u></u>	

<b><u>Library, Parks and Recreation Fund</u></b>		
<b>Department Operating</b>		
Library, Recreation and Cultural Services	884,065	
<b>Total Department Operating</b>	<u>884,065</u>	
<b>Total Capital Projects</b>	<u>3,048,866</u>	
<b>Non-Departmental</b>		
Reserve*	6,761,119	
Balance Available*	956,184	
<b>Total Non-Departmental</b>	<u>7,717,303</u>	
<b>Total Library, Parks and Recreation Fund</b>	<u><u>11,650,234</u></u>	

<b><u>General Obligation Debt Service Fund</u></b>		
<b>Non-Departmental</b>		
Debt Service	31,369,000	
<b>Total Non-Departmental</b>	<u>31,369,000</u>	
<b>Total General Obligation Debt Service Fund</b>	<u><u>31,369,000</u></u>	

<b><u>Miscellaneous Debt Service Fund</u></b>		<b>\$</b>
<b>Non-Departmental</b>		
Debt Service	2,647,436	
Balance Available*	141,492	
<b>Total Non-Departmental</b>	<u>2,788,928</u>	
<b>Total Miscellaneous Debt Service Fund</b>	<u><u>2,788,928</u></u>	
<b><u>Special Assessment Bond Debt Fund</u></b>		
<b>Non-Departmental</b>		
Interfund Transfers	20,000	
Reserve*	32,642	
<b>Total Non-Departmental</b>	<u>52,642</u>	
<b>Total Special Assessment Bond Debt Fund</b>	<u><u>52,642</u></u>	
<b><u>General Capital Projects Fund</u></b>		
<b>Department Operating</b>		
Library, Recreation and Cultural Services	30,000	
<b>Total Department Operating</b>	<u>30,000</u>	
<b>Total Capital Projects</b>	<u>36,437,188</u>	
<b>Non-Departmental</b>		
Debt Service	2,166,000	
Interfund Transfers	2,000,000	
Balance Available*	5,820,103	
<b>Total Non-Departmental</b>	<u>9,986,103</u>	
<b>Total General Capital Projects Fund</b>	<u><u>46,453,291</u></u>	
<b><u>Systems Development Capital Projects Fund</u></b>		
<b>Department Operating</b>		
Planning and Development	424,586	
Public Works	1,751,339	
<b>Total Department Operating</b>	<u>2,175,925</u>	
<b>Total Capital Projects</b>	<u>42,541,158</u>	
<b>Non-Departmental</b>		
Interfund Transfers	146,000	
Balance Available*	6,844,384	
<b>Total Non-Departmental</b>	<u>6,990,384</u>	
<b>Total Systems Development Capital Projects Fund</b>	<u><u>51,707,467</u></u>	

<b><u>Transportation Capital Projects Fund</u></b>	
<b>Total Capital Projects</b>	<b>\$ 110,861,684</b>
<b>Non-Departmental</b>	
Debt Service	40,000
Balance Available*	7,482,374
<b>Total Non-Departmental</b>	<b>7,522,374</b>
<b>Total Transportation Capital Projects Fund</b>	<b>118,384,058</b>
<b><u>Special Assessments Capital Projects Fund</u></b>	
<b>Non-Departmental</b>	
Interfund Transfers	40,000
Balance Available*	1,842,922
<b>Total Non-Departmental</b>	<b>1,882,922</b>
<b>Total Special Assessments Capital Projects Fund</b>	<b>1,882,922</b>
<b><u>Municipal Airport Fund</u></b>	
<b>Department Operating</b>	
Fire and Emergency Medical Services	5,006,037
Police	2,919,059
Public Works	32,734,254
<b>Total Department Operating</b>	<b>40,659,350</b>
<b>Total Capital Projects</b>	<b>196,577,765</b>
<b>Non-Departmental</b>	
Interfund Transfers	1,803,000
Debt Service	142,500
Special Payments	5,000,000
Reserve*	3,672,667
Balance Available*	14,974,931
<b>Total Non-Departmental</b>	<b>25,593,098</b>
<b>Total Municipal Airport Fund</b>	<b>262,830,213</b>

<u><b>Parking Services Fund</b></u>		<b>\$</b>
<b>Department Operating</b>		
Central Services		1,154,077
Planning and Development		15,990,447
Public Works		101,002
<b>Total Department Operating</b>		<u>17,245,526</u>
<b>Total Capital Projects</b>		<u>389,750</u>
<b>Non-Departmental</b>		
Debt Service		5,000
Interfund Transfers		909,000
Special Payments		190,000
Balance Available*		678,346
<b>Total Non-Departmental</b>		<u>1,782,346</u>
<b>Total Parking Services Fund</b>		<u><u>19,417,622</u></u>

<u><b>Wastewater Utility Fund</b></u>		
<b>Department Operating</b>		
Public Works		79,730,534
<b>Total Department Operating</b>		<u>79,730,534</u>
<b>Total Capital Projects</b>		<u>16,645,183</u>
<b>Non-Departmental</b>		
Interfund Transfers		3,856,000
Special Payments		62,520,000
Balance Available*		1,216,895
<b>Total Non-Departmental</b>		<u>67,592,895</u>
<b>Total Wastewater Utility Fund</b>		<u><u>163,968,612</u></u>

<u><b>Stormwater Utility Fund</b></u>		
<b>Department Operating</b>		
Central Services		353,612
Public Works		60,355,311
<b>Total Department Operating</b>		<u>60,708,923</u>
<b>Total Capital Projects</b>		<u>16,735,435</u>
<b>Non-Departmental</b>		
Interfund Transfers		4,109,000
Special Payments		30,000
Balance Available*		3,402,100
<b>Total Non-Departmental</b>		<u>7,541,100</u>
<b>Total Stormwater Utility Fund</b>		<u><u>84,985,458</u></u>

	<b><u>Ambulance Transport Fund</u></b>	<b>\$</b>
<b>Department Operating</b>		
Fire and Emergency Medical Services		28,821,000
<b>Total Department Operating</b>		<u>28,821,000</u>
<b>Non-Departmental</b>		
Interfund Transfers		3,042,000
Balance Available*		233,399
<b>Total Non-Departmental</b>		<u>3,275,399</u>
<b>Total Ambulance Transport Fund</b>		<u><u>32,096,399</u></u>

	<b><u>Fleet Services Fund</u></b>	
<b>Department Operating</b>		
Public Works		38,878,796
<b>Total Department Operating</b>		<u>38,878,796</u>
<b>Non-Departmental</b>		
Interfund Transfers		949,000
Special Payments		5,000,000
Reserve*		24,143,850
Balance Available*		1,534,528
<b>Total Non-Departmental</b>		<u>31,627,378</u>
<b>Total Fleet Services Fund</b>		<u><u>70,506,174</u></u>

	<b><u>Information Systems and Services Fund</u></b>	
<b>Department Operating</b>		
Central Services		38,586,613
<b>Total Department Operating</b>		<u>38,586,613</u>
<b>Non-Departmental</b>		
Interfund Transfers		1,132,000
Reserve*		2,672,949
Balance Available*		2,250,267
<b>Total Non-Departmental</b>		<u>6,055,216</u>
<b>Total Information Systems and Services Fund</b>		<u><u>44,641,829</u></u>

<u><b>Facilities Services Fund</b></u>		<b>\$</b>
<b>Department Operating</b>		
Central Services		31,702,869
Planning and Development		1,492,366
<b>Total Department Operating</b>		<u>33,195,235</u>
<b>Total Capital Projects</b>		<u>1,609,952</u>
<b>Non-Departmental</b>		
Interfund Transfers		1,150,000
Reserve*		1,000,000
Balance Available*		2,375,019
<b>Total Non-Departmental</b>		<u>4,525,019</u>
<b>Total Facilities Services Fund</b>		<u><u>39,330,206</u></u>

<u><b>Risk and Benefits Fund</b></u>		
<b>Department Operating</b>		
Central Services		105,653,306
<b>Total Department Operating</b>		<u>105,653,306</u>
<b>Non-Departmental</b>		
Debt Service		20,832,246
Interfund Transfers		373,000
Reserve*		3,147,254
Balance Available*		11,587,067
<b>Total Non-Departmental</b>		<u>35,939,567</u>
<b>Total Risk and Benefits Fund</b>		<u><u>141,592,873</u></u>

	<b><u>Professional Services Fund</u></b>	<b>\$</b>
<b>Department Operating</b>		
Public Works		26,809,279
<b>Total Department Operating</b>		<u>26,809,279</u>
<b>Non-Departmental</b>		
Interfund Transfers		3,164,000
Reserve*		338,023
Balance Available*		<u>1,842,611</u>
<b>Total Non-Departmental</b>		<u>5,344,634</u>
<b>Total Professional Services Fund</b>		<u><u>32,153,913</u></u>
<b>Total Resolution</b>		<u><u>1,868,465,871</u></u>

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

**City of Eugene  
Fund Names**

<b><u>Reporting Fund*</u></b>	<b><u>Managing Fund</u></b>	<b><u>Fund Title</u></b>
010	(011, 031, 041)	General Fund Reporting Fund
	011	General Fund Main Subfund
	031	Cultural Services Fund
	041	Equipment Replacement Fund
110	(114 - 117)	Special Assessment Management Reporting Fund
	114	Local Improvement Assistance Fund
	115	Assessment Management Fund
	117	City Sewer Deferral Fund
111	111	Library Local Option Levy Fund
112	112	Parks and Recreation Local Option Levy Fund
130	(130, 132)	Public Safety Communications Fund
	132	Public Safety Answering Point Fund
131	131	Road Fund
135	135	Telecommunications Registration/Licensing Fund
136	136	Community Safety Payroll Tax Fund
150	(151 - 153)	Housing Programs and Construction Fund
	151	Construction Permits Fund
	152	Rental Housing Program Fund
	153	Affordable Housing Trust Fund
155	155	Solid Waste and Recycling Fund
170	(171 - 178)	Community Development Reporting Fund
	171	Community Development Block Grant 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 and Recreation Reporting Fund
	181	Library Miscellaneous Trust Fund
	185	Parks and Recreation Miscellaneous Trust Fund
	186	Hayes Trust Fund
	187	Parks Maintenance Fund
211	211	General Obligation Debt Service Fund
230	(230 - 231)	Miscellaneous Debt Service Fund
	231	2020 Development Bonds Fund
250	(250 - 251)	Special Assessment Bond Debt Reporting Fund
	251	In-City Assessment Bond Reserve Fund
310	(311 - 328)	General Capital Projects Reporting Fund
	311	General Capital Projects Fund
	314	Housing Capital Projects Fund
	319	Public Art Fund
	323	City Hall Complex Fund
	324	2006 PROS Bond Projects Fund
	325	2019 Parks and Recreation Bond Series A Fund
	326	2019 Parks and Recreation Bond Series B Fund
	327	2021 Parks and Recreation Bonds Fund (exempt)
	328	2023 Parks and Recreation Bonds Fund (taxable)

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

**City of Eugene  
Fund Names**

<b><u>Reporting Fund*</u></b>	<b><u>Managing Fund</u></b>	<b><u>Fund Title</u></b>
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 - 346)	Transportation Capital Projects Reporting Fund
	341	Road General Capital Fund
	342	Pavement Preservation Program Fund
	345	2017 Street Bond Fund
	346	2022 Street Bond Fund
350	(351 - 352)	Special Assessments Capital Projects Reporting Fund
	351	Special Assessments Capital Fund
	352	Delayed Assessments Fund
510	(511 - 512)	Municipal Airport Reporting Fund
	511	Airport Fund
	512	Airport Construction Fund
520	(525 - 527)	Parking Services Reporting Fund
	525	On-Street Parking Fund
	527	Off-Street Parking Fund
530	(532 - 534)	Wastewater Utility Reporting Fund
	532	Wastewater Utility - Capital Fund
	533	Wastewater Utility - Treatment Fund
	534	Wastewater Utility - Collection 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 Operations Fund
610	(611 - 613)	Information Systems and Services Reporting Fund
	611	Information Systems and Services Fund
	612	Public Safety Information Systems Fund
	613	Corporate Software Fund
615	(617, 618, 635)	Facilities Services Reporting 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	Professional Services Fund

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