
COUNCIL RESOLUTION NO. 5039

**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**

PASSED: 8:0

REJECTED:

OPPOSED:

ABSENT:

CONSIDERED: June 27, 2011

RESOLUTION NO. 5039

**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 | \$7.0058 per \$1,000 of Assessed Value | \$0 |
| Bonded Debt Fund | \$0 | \$13,746,024 |

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.


Deputy City Recorder

EXHIBIT A
City of Eugene

| <u>General Fund</u> | <u>\$\$\$</u> |
|--|---------------------------|
| Department Operating | |
| Central Services | 22,856,736 |
| Fire and Emergency Medical Services | 24,626,653 |
| Library, Recreation & Cultural Services | 24,893,591 |
| Planning and Development | 5,933,013 |
| Police | 42,049,223 |
| Public Works | 6,282,833 |
| Total Department Operating | <u>126,642,049</u> |
| Non-Departmental | |
| 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 |
| Total Non-Departmental | <u>40,235,368</u> |
| Total General Fund | <u><u>166,877,417</u></u> |
| <u>Special Assessment Management Fund</u> | |
| Department Operating | |
| Central Services | 88,920 |
| Total Department Operating | <u>88,920</u> |
| Non-Departmental | |
| Interfund Transfers | 3,000 |
| Misc. Fiscal Transactions | 110,000 |
| Reserve* | 50,000 |
| Balance Available* | 1,216,544 |
| Total Non-Departmental | <u>1,379,544</u> |
| Total Special Assessment Management Fund | <u><u>1,468,464</u></u> |
| <u>Library Local Option Levy Fund</u> | |
| Department Operating | |
| Non-Departmental | |
| Interfund Transfers | 497,245 |
| Total Non-Departmental | <u>497,245</u> |
| Total Library Local Option Levy Fund | <u><u>497,245</u></u> |
| <u>Road Fund</u> | |
| Department Operating | |
| Public Works | 10,002,026 |
| Total Department Operating | <u>10,002,026</u> |
| Non-Departmental | |
| Interfund Transfers | 667,000 |
| Balance Available* | 1,139,236 |
| Total Non-Departmental | <u>1,806,236</u> |
| Total Road Fund | <u><u>11,808,262</u></u> |

| <u>Public Safety Communications Fund</u> | | \$\$\$ |
|---|--|-------------------------|
| Department Operating | | |
| Police | | 3,141,497 |
| Total Department Operating | | <u>3,141,497</u> |
| Non-Departmental | | |
| Interfund Transfers | | 142,000 |
| Reserve* | | 945,000 |
| Balance Available | | 403,993 |
| Total Non-Departmental | | <u>1,490,993</u> |
| Total Public Safety Answering Point Fund | | <u><u>4,632,490</u></u> |

| <u>Telecommunications Registraton/Licensing Fund</u> | | |
|---|--|-------------------------|
| Department Operating | | |
| Central Services | | 3,759,042 |
| Total Department Operating | | <u>3,759,042</u> |
| Total Capital Projects | | <u>113,742</u> |
| Non-Departmental | | |
| Interfund Transfers | | 502,000 |
| Reserve* | | 652,000 |
| Balance Available* | | 3,668,877 |
| Total Non-Departmental | | <u>4,822,877</u> |
| Total Telecommunications Registration/Licensing Fund | | <u><u>8,695,661</u></u> |

| <u>Construction & Rental Housing Fund</u> | | |
|---|--|-------------------------|
| Department Operating | | |
| Fire and Emergency Medical Services | | 279,438 |
| Planning and Development | | 5,001,358 |
| Public Works | | 399,244 |
| Total Department Operating | | <u>5,680,040</u> |
| Non-Departmental | | |
| Interfund Transfers | | 573,000 |
| Intergovernmental Expenditures | | 950,000 |
| Balance Available* | | 1,381,982 |
| Total Non-Departmental | | <u>2,904,982</u> |
| Total Construction & Rental Housing Fund | | <u><u>8,585,022</u></u> |

| <u>Solid Waste/Recycling Fund</u> | | |
|---|--|-------------------------|
| Department Operating | | |
| Planning and Development | | 662,343 |
| Total Department Operating | | <u>662,343</u> |
| Non-Departmental | | |
| Interfund Transfers | | 67,000 |
| Balance Available* | | 434,045 |
| Total Non-Departmental | | <u>501,045</u> |
| Total Solid Waste/Recycling Fund | | <u><u>1,163,388</u></u> |

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

| <u>General Capital Projects Fund</u> | | <u>\$\$\$</u> |
|--|--------------------------|---------------|
| Department Operating | | |
| Library, Recreation & Cultural Services | 10,000 | |
| Total Department Operating | <u>10,000</u> | |
| Total Capital Projects | <u>28,227,306</u> | |
| Non-Departmental | | |
| Debt Service | 50,000 | |
| Reserve* | 29,000 | |
| Balance Available* | 687,884 | |
| Total Non-Departmental | <u>766,884</u> | |
| Total General Capital Projects Fund | <u><u>29,004,190</u></u> | |

| <u>Systems Development Capital Projects Fund</u> | | |
|--|-------------------------|--|
| Department Operating | | |
| Planning and Development | 85,428 | |
| Public Works | 276,915 | |
| Total Department Operating | <u>362,343</u> | |
| Total Capital Projects | <u>5,425,057</u> | |
| Non-Departmental | | |
| Interfund Transfers | 3,000 | |
| Balance Available* | 1,440,643 | |
| Total Non-Departmental | <u>1,443,643</u> | |
| Total Systems Development Capital Projects Fund | <u><u>7,231,043</u></u> | |

| <u>Transportation Capital Fund</u> | | |
|--|--------------------------|--|
| Total Capital Projects | <u>29,708,692</u> | |
| Non-Departmental | | |
| Debt Service | 40,000 | |
| Balance Available* | 579,267 | |
| Total Non-Departmental | <u>619,267</u> | |
| Total Transportation Capital Fund | <u><u>30,327,959</u></u> | |

| <u>Special Assessments Capital Projects Fund</u> | | <u>\$\$\$</u> |
|--|-------------------------|---------------|
| Total Capital Projects | <u>914,151</u> | |
| Non-Departmental | | |
| Debt Service | 30,000 | |
| Interfund Transfers | 60,000 | |
| Balance Available* | 421,436 | |
| Total Non-Departmental | <u>511,436</u> | |
| Total Special Assessments Capital Projects Fund | <u><u>1,425,587</u></u> | |

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

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

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

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

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

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

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

| <u>Facilities Services Fund</u> | | <u>\$\$\$</u> |
|---------------------------------------|--|--------------------------|
| Department Operating | | |
| Central Services | | 8,486,052 |
| Planning and Development | | 281,000 |
| Total Department Operating | | <u>8,767,052</u> |
| Total Capital Projects | | <u>538,040</u> |
| Non-Departmental | | |
| Debt Service | | 204,720 |
| Interfund Transfers | | 252,000 |
| Reserve* | | 6,925,422 |
| Balance Available* | | 2,480,180 |
| Total Non-Departmental | | <u>9,862,322</u> |
| Total Facilities Services Fund | | <u><u>19,167,414</u></u> |

| <u>Risk and Benefits Fund</u> | | |
|-------------------------------------|--|--------------------------|
| Department Operating | | |
| Central Services | | 28,653,995 |
| Total Department Operating | | <u>28,653,995</u> |
| Non-Departmental | | |
| Debt Service | | 4,994,400 |
| Interfund Transfers | | 118,000 |
| Reserve* | | 6,879,032 |
| Balance Available* | | 747,067 |
| Total Non-Departmental | | <u>12,738,499</u> |
| Total Risk and Benefits Fund | | <u><u>41,392,494</u></u> |

| <u>Professional Services Fund</u> | | |
|---|--|-------------------------|
| Department Operating | | |
| Public Works | | 5,256,625 |
| Total Department Operating | | <u>5,256,625</u> |
| Non-Departmental | | |
| Interfund Transfers | | 477,000 |
| Reserve* | | 225,000 |
| Balance Available* | | 2,033,583 |
| Total Non-Departmental | | <u>2,735,583</u> |
| Total Professional Services Fund | | <u><u>7,992,208</u></u> |

| | | |
|-------------------------|--|---------------------------|
| Total Resolution | | <u><u>527,256,199</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.