



COUNCIL RESOLUTION NO. 5135

**A RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS,
AND DETERMINING, LEVYING AND CATEGORIZING THE ANNUAL AD
VALOREM PROPERTY TAX LEVY FOR THE CITY OF EUGENE FOR
THE FISCAL YEAR BEGINNING JULY 1, 2015, AND ENDING JUNE 30,
2016**

PASSED: 8:0

REJECTED:

OPPOSED:

ABSENT:

CONSIDERED: June 22, 2015



RESOLUTION NO. 5135

A RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS, AND DETERMINING, LEVYING AND CATEGORIZING THE ANNUAL AD VALOREM PROPERTY TAX LEVY FOR THE CITY OF EUGENE FOR THE FISCAL YEAR BEGINNING JULY 1, 2015, AND ENDING JUNE 30, 2016

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 fiscal year commencing July 1, 2015 and ending June 30, 2016, 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 \$15,098,790 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, 2015 and ending June 30, 2016; 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	\$15,098,790

Section 5. That the Finance Director of the City of Eugene 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 Lane County Assessor and the Lane County Clerk a copy of the adopted budget for Fiscal Year 2015-2016, and such other documents as required by ORS 294.458.

Section 6. 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 adopted this 22nd day of June, 2015.

Beth Forrest
City Recorder

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

<u>General Fund</u>	<u>\$</u>
Department Operating	
Central Services	22,906,243
Fire and Emergency Medical Services	27,594,830
Library, Recreation and Cultural Services	27,348,754
Planning and Development	5,919,055
Police	49,611,910
Public Works	5,790,248
Total Department Operating	139,171,040
Non-Departmental	
Interfund Transfers	4,379,300
Special Payments	700,000
Contingency	32,000
Reserve*	15,331,964
Unappropriated Ending Fund Balance*	23,040,000
Total Non-Departmental	43,483,264
Total General Fund	182,654,304
<u>Special Assessment Management Fund</u>	
Department Operating	
Central Services	130,758
Total Department Operating	130,758
Non-Departmental	
Interfund Transfers	7,000
Special Payments	30,000
Reserve*	50,000
Balance Available*	1,128,565
Total Non-Departmental	1,215,565
Total Special Assessment Management Fund	1,346,323
<u>Road Fund</u>	
Department Operating	
Public Works	13,345,508
Total Department Operating	13,345,508
Non-Departmental	
Interfund Transfers	863,000
Balance Available*	941,022
Total Non-Departmental	1,804,022
Total Road Fund	15,149,530
<u>Public Safety Communications Fund</u>	
Department Operating	
Police	2,785,303
Total Department Operating	2,785,303
Non-Departmental	
Interfund Transfers	197,000
Reserve*	903,409

Balance Available*	602,289
Total Non-Departmental	1,702,698
Total Public Safety Communications Fund	4,488,001

<u>Telecommunications Registration/Licensing Fund</u>	\$
Department Operating	
Central Services	2,710,592
Total Department Operating	<u>2,710,592</u>
Total Capital Projects	<u>169,850</u>
Non-Departmental	
Interfund Transfers	1,493,000
Reserve*	340,907
Balance Available*	2,914,256
Total Non-Departmental	<u>4,748,163</u>
Total Telecommunications Registration/Licensing Fund	<u><u>7,628,605</u></u>

<u>Construction and Rental Housing Fund</u>	
Department Operating	
Fire and Emergency Medical Services	303,275
Planning and Development	6,533,652
Public Works	440,639
Total Department Operating	<u>7,277,566</u>
Non-Departmental	
Interfund Transfers	820,000
Special Payments	800,000
Balance Available*	4,682,851
Total Non-Departmental	<u>6,302,851</u>
Total Construction and Rental Housing Fund	<u><u>13,580,417</u></u>

<u>Solid Waste and Recycling Fund</u>	
Department Operating	
Planning and Development	820,644
Total Department Operating	<u>820,644</u>
Non-Departmental	
Interfund Transfers	74,000
Balance Available*	557,025
Total Non-Departmental	<u>631,025</u>
Total Solid Waste and Recycling Fund	<u><u>1,451,669</u></u>

<u>Community Development Fund</u>	
Department Operating	
Planning and Development	2,372,481
Total Department Operating	<u>2,372,481</u>
Total Capital Projects	<u>1,582,134</u>
Non-Departmental	
Debt Service	368,000
Interfund Transfers	123,000
Special Payments	9,329,959
Reserve*	1,190,000
Total Non-Departmental	<u>11,010,959</u>
Total Community Development Fund	<u><u>14,965,574</u></u>

<u>Library, Parks and Recreation Fund</u>		\$
Department Operating		
Library, Recreation and Cultural Services	367,000	
Total Department Operating	<u>367,000</u>	
Total Capital Projects	<u>1,234,442</u>	
Non-Departmental		
Special Payments	62,000	
Reserve*	2,639,530	
Balance Available*	384,135	
Total Non-Departmental	<u>3,085,665</u>	
Total Library, Parks and Recreation Fund	<u><u>4,687,107</u></u>	
<u>General Obligation Debt Service Fund</u>		
Non-Departmental		
Debt Service	14,318,963	
Total Non-Departmental	<u>14,318,963</u>	
Total General Obligation Debt Service Fund	<u><u>14,318,963</u></u>	
<u>Special Assessment Bond Debt Service Fund</u>		
Non-Departmental		
Debt Service	367,502	
Interfund Transfers	363,535	
Reserve*	56,718	
Total Non-Departmental	<u>787,755</u>	
Total Special Assessment Bond Debt Service Fund	<u><u>787,755</u></u>	
<u>General Capital Projects Fund</u>		
Department Operating		
Library, Recreation and Cultural Services	20,000	
Total Department Operating	<u>20,000</u>	
Total Capital Projects	<u>26,447,051</u>	
Non-Departmental		
Debt Service	50,000	
Reserve*	566,560	
Balance Available*	655,589	
Total Non-Departmental	<u>1,272,149</u>	
Total General Capital Projects Fund	<u><u>27,739,200</u></u>	
<u>Systems Development Capital Projects Fund</u>		
Department Operating		
Planning and Development	114,035	
Public Works	408,146	
Total Department Operating	<u>522,181</u>	
Total Capital Projects	<u>8,661,107</u>	
Non-Departmental		
Interfund Transfers	39,000	
Balance Available*	14,447,622	
Total Non-Departmental	<u>14,486,622</u>	

Total Systems Development Capital Projects Fund

23,669,910

<u>Transportation Capital Projects Fund</u>	
Total Capital Projects	\$ 22,339,747
Non-Departmental	
Debt Service	10,000
Balance Available*	374,130
Total Non-Departmental	384,130
Total Transportation Capital Projects Fund	22,723,877
<u>Special Assessment Capital Projects Fund</u>	
Non-Departmental	
Interfund Transfers	630,291
Balance Available*	988,199
Total Non-Departmental	1,618,490
Total Special Assessment Capital Projects Fund	1,618,490
<u>Municipal Airport Fund</u>	
Department Operating	
Fire and Emergency Medical Services	848,932
Police	551,207
Public Works	7,092,982
Total Department Operating	8,493,121
Total Capital Projects	19,893,550
Non-Departmental	
Interfund Transfers	520,000
Reserve*	2,610,001
Balance Available*	5,149,296
Total Non-Departmental	8,279,297
Total Municipal Airport Fund	36,665,968
<u>Parking Services Fund</u>	
Department Operating	
Central Services	431,769
Planning and Development	4,200,280
Public Works	50,237
Total Department Operating	4,682,286
Total Capital Projects	84,801
Non-Departmental	
Interfund Transfers	1,502,755
Balance Available*	87,764
Total Non-Departmental	1,590,519
Total Parking Services Fund	6,357,606

	<u>Wastewater Utility Fund</u>	\$
Department Operating		
Public Works		26,031,442
Total Department Operating		<u>26,031,442</u>
Total Capital Projects		<u>5,190,189</u>
Non-Departmental		
Interfund Transfers		1,520,000
Special Payments		26,644,900
Balance Available*		753,771
Total Non-Departmental		<u>28,918,671</u>
Total Wastewater Utility Fund		<u><u>60,140,302</u></u>

	<u>Stormwater Utility Fund</u>	
Department Operating		
Public Works		14,931,061
Total Department Operating		<u>14,931,061</u>
Total Capital Projects		<u>7,331,121</u>
Non-Departmental		
Interfund Transfers		1,086,000
Special Payments		15,000
Balance Available*		1,714,548
Total Non-Departmental		<u>2,815,548</u>
Total Stormwater Utility Fund		<u><u>25,077,730</u></u>

	<u>Ambulance Transport Fund</u>	
Department Operating		
Fire and Emergency Medical Services		6,772,184
Total Department Operating		<u>6,772,184</u>
Non-Departmental		
Interfund Transfers		932,390
Balance Available*		2,009
Total Non-Departmental		<u>934,399</u>
Total Ambulance Transport Fund		<u><u>7,706,583</u></u>

	<u>Fleet Services Fund</u>	
Department Operating		
Public Works		11,859,377
Total Department Operating		<u>11,859,377</u>
Non-Departmental		
Interfund Transfers		356,000
Reserve*		11,755,102
Balance Available*		456,248
Total Non-Departmental		<u>12,567,350</u>
Total Fleet Services Fund		<u><u>24,426,727</u></u>

<u>Information Systems and Services Fund</u>		\$
Department Operating		
Central Services	13,297,203	
Total Department Operating	13,297,203	
Non-Departmental		
Interfund Transfers	299,000	
Reserve*	755,599	
Balance Available*	630,487	
Total Non-Departmental	1,685,086	
Total Information Systems and Services Fund	14,982,289	
<u>Facilities Services Fund</u>		
Department Operating		
Central Services	9,283,708	
Planning and Development	343,206	
Total Department Operating	9,626,914	
Total Capital Projects	515,476	
Non-Departmental		
Debt Service	211,700	
Interfund Transfers	433,000	
Reserve*	542,000	
Balance Available*	2,095,637	
Total Non-Departmental	3,282,337	
Total Facilities Services Fund	13,424,727	
<u>Risk and Benefits Fund</u>		
Department Operating		
Central Services	35,313,131	
Total Department Operating	35,313,131	
Non-Departmental		
Debt Service	6,069,400	
Interfund Transfers	129,000	
Reserve*	6,703,895	
Balance Available*	2,501,142	
Total Non-Departmental	15,403,437	
Total Risk and Benefits Fund	50,716,568	
<u>Professional Services Fund</u>		
Department Operating		
Public Works	6,177,049	
Total Department Operating	6,177,049	
Non-Departmental		
Interfund Transfers	665,000	
Reserve*	2,225,204	
Balance Available*	1,204,485	
Total Non-Departmental	4,094,689	
Total Professional Services Fund	10,271,738	
Total Resolution	586,579,963	

* 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**

<u>Reporting Fund*</u>	<u>Managing Fund</u>	<u>Fund Title</u>
010	(011 - 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
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 and 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 and Recreation Reporting Fund
	181	Library Miscellaneous Trust Fund
	183	Art Loan Program
	185	Parks and 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 Complex Fund
	324	2006 PROS Bond Projects Fund

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

**City of Eugene
Fund Names**

<u>Reporting Fund*</u>	<u>Managing Fund</u>	<u>Fund Title</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 - 344)	Transportation Capital Projects Reporting Fund
	341	Road General Capital Fund
	342	Pavement Preservation Program Fund
	344	2012 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)	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	Central Business 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, 632)	Professional Services Reporting Fund
	631	Professional Services Fund
	632	Parks and Open Space and Maintenance Professional Services Fund

**City of Eugene
Fund Names**

<u>Reporting Fund*</u>	<u>Managing Fund</u>	<u>Fund Title</u>
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* City of Eugene appropriates and reports to these combined funds.