



**COUNCIL RESOLUTION NO. 5235**

**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, 2018, AND ENDING JUNE 30, 2019.**

**PASSED: 8:0**

**REJECTED:**

**OPPOSED:**

**ABSENT:**

**CONSIDERED: June 18, 2018**



**RESOLUTION NO. 5235**

**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, 2018, AND ENDING JUNE 30, 2019**

**The City Council of the City of Eugene finds that Adopting the Budget, Authorizing the Interfund Loan, 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, 2018 and ending June 30, 2019, as set forth in attached Exhibit A, and the interfund loan as set forth in Exhibit B, are 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, a Library Local Option Levy of \$2,700,000, a Parks and Recreation Operations and Maintenance Local Option Levy of \$3,150,000 and a Bonded Debt Levy of \$14,157,202 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, 2018 and ending June 30, 2019; 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
Library Local Option Levy Fund	\$2,700,000	\$0
Parks and Recreation Operations and Maintenance Local Option Levy Fund	\$3,150,000	\$0
Bonded Debt Fund	\$0	\$14,157,202

**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 2018-2019, 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 C is hereby adopted, and any fund numbers and fund titles in conflict herewith are hereby repealed.

**The foregoing Resolution adopted this 18th day of June, 2018.**

*Deputy*   
\_\_\_\_\_  
City Recorder

**EXHIBIT A**

**City of Eugene  
Expenditure Appropriations by Fund**

<u>General Fund</u>	<u>\$</u>
<b>Department Operating</b>	
Central Services	26,047,835
Fire and Emergency Medical Services	30,777,064
Library, Recreation and Cultural Services	31,123,351
Planning and Development	7,723,477
Police	55,144,120
Public Works	6,492,151
<b>Total Department Operating</b>	<u>157,307,998</u>
 <b>Non-Departmental</b>	
Interfund Transfers	5,865,300
Special Payments	700,000
Contingency	12,000
Reserve*	25,859,204
Unappropriated Ending Fund Balance*	25,990,000
<b>Total Non-Departmental</b>	<u>58,426,504</u>
 <b>Total General Fund</b>	<u><u>215,734,502</u></u>
 <u>Special Assessment Management Fund</u>	
<b>Department Operating</b>	
Central Services	104,728
<b>Total Department Operating</b>	<u>104,728</u>
 <b>Non-Departmental</b>	
Interfund Transfers	9,000
Special Payments	30,000
Reserve*	50,000
Balance Available*	1,061,261
<b>Total Non-Departmental</b>	<u>1,150,261</u>
 <b>Total Special Assessment Management Fund</b>	<u><u>1,254,989</u></u>
 <u>Library Local Option Levy Fund</u>	
<b>Department Operating</b>	
Library, Recreation and Cultural Services	2,417,582
<b>Total Department Operating</b>	<u>2,417,582</u>
 <b>Non-Departmental</b>	
Reserve*	1,341,670
<b>Total Non-Departmental</b>	<u>1,341,670</u>
 <b>Total Library Local Option Levy Fund</b>	<u><u>3,759,252</u></u>
 <u>Parks and Recreation Local Option Levy Fund</u>	
<b>Department Operating</b>	
Police	430,000
Public Works	2,000,000
<b>Total Department Operating</b>	<u>2,430,000</u>
 <b>Non-Departmental</b>	
Balance Available*	547,000
<b>Total Non-Departmental</b>	<u>547,000</u>
 <b>Total Parks and Recreation Local Option Levy Fund</b>	<u><u>2,977,000</u></u>

<b>Road Fund</b>		<b>\$</b>
<b>Department Operating</b>		
Public Works	14,694,473	
<b>Total Department Operating</b>	<u>14,694,473</u>	
<b>Non-Departmental</b>		
Interfund Transfers	3,230,000	
Balance Available*	662,401	
<b>Total Non-Departmental</b>	<u>3,892,401</u>	
<b>Total Road Fund</b>	<u><u>19,586,874</u></u>	

<b>Public Safety Communications Fund</b>		
<b>Department Operating</b>		
Police	2,219,619	
<b>Total Department Operating</b>	<u>2,219,619</u>	
<b>Non-Departmental</b>		
Interfund Transfers	180,000	
Balance Available*	1,504,690	
<b>Total Non-Departmental</b>	<u>1,684,690</u>	
<b>Total Public Safety Communications Fund</b>	<u><u>3,904,309</u></u>	

<b>Telecommunications Registration/Licensing Fund</b>		
<b>Department Operating</b>		
Central Services	3,308,520	
<b>Total Department Operating</b>	<u>3,308,520</u>	
<b>Non-Departmental</b>		
Debt Service	42,000	
Interfund Transfers	476,000	
Special Payments	120,000	
Reserve*	496,847	
Balance Available*	3,323,804	
<b>Total Non-Departmental</b>	<u>4,458,651</u>	
<b>Total Telecommunications Registration/Licensing Fund</b>	<u><u>7,767,171</u></u>	

<b>Construction and Rental Housing Fund</b>		
<b>Department Operating</b>		
Fire and Emergency Medical Services	340,239	
Planning and Development	7,810,918	
Public Works	481,074	
<b>Total Department Operating</b>	<u>8,632,231</u>	
<b>Non-Departmental</b>		
Interfund Transfers	984,000	
Special Payments	1,050,000	
Balance Available*	4,217,091	
<b>Total Non-Departmental</b>	<u>6,251,091</u>	
<b>Total Construction and Rental Housing Fund</b>	<u><u>14,883,322</u></u>	

<u>Solid Waste and Recycling Fund</u>		\$
<b>Department Operating</b>		
Planning and Development		1,111,696
<b>Total Department Operating</b>		<u>1,111,696</u>
<b>Non-Departmental</b>		
Interfund Transfers		108,000
Balance Available*		512,167
<b>Total Non-Departmental</b>		<u>620,167</u>
<b>Total Solid Waste and Recycling Fund</b>		<u><u>1,731,863</u></u>

<u>Community Development Fund</u>		
<b>Department Operating</b>		
Planning and Development		3,244,642
<b>Total Department Operating</b>		<u>3,244,642</u>
<b>Total Capital Projects</b>		<u>730,256</u>
<b>Non-Departmental</b>		
Debt Service		373,395
Interfund Transfers		127,000
Special Payments		8,795,847
Reserve*		1,191,572
Balance Available*		250,000
<b>Total Non-Departmental</b>		<u>10,737,814</u>
<b>Total Community Development Fund</b>		<u><u>14,712,712</u></u>

<u>Library, Parks and Recreation Fund</u>		
<b>Department Operating</b>		
Library, Recreation and Cultural Services		377,000
<b>Total Department Operating</b>		<u>377,000</u>
<b>Total Capital Projects</b>		<u>731,036</u>
<b>Non-Departmental</b>		
Special Payments		102,844
Reserve*		3,153,764
Balance Available*		1,083,723
<b>Total Non-Departmental</b>		<u>4,340,331</u>
<b>Total Library, Parks and Recreation Fund</b>		<u><u>5,448,367</u></u>

<u>General Obligation Debt Service Fund</u>		
<b>Non-Departmental</b>		
Debt Service		13,687,225
<b>Total Non-Departmental</b>		<u>13,687,225</u>
<b>Total General Obligation Debt Service Fund</b>		<u><u>13,687,225</u></u>

<u>Special Assessment Bond Debt Fund</u>		
<b>Non-Departmental</b>		
Debt Service		225,000
Interfund Transfers		10,000
Reserve*		61,995
<b>Total Non-Departmental</b>		<u>296,995</u>
<b>Total Special Assessment Bond Debt Fund</b>		<u><u>296,995</u></u>

<b><u>General Capital Projects Fund</u></b>		<b>\$</b>
<b>Department Operating</b>		
Library, Recreation and Cultural Services	20,000	
<b>Total Department Operating</b>	<u>20,000</u>	
<b>Total Capital Projects</b>	<u>35,297,817</u>	
<b>Non-Departmental</b>		
Debt Service	380,000	
Reserve*	26,560	
Balance Available*	<u>4,378,821</u>	
<b>Total Non-Departmental</b>	<u>4,785,381</u>	
<b>Total General Capital Projects Fund</b>	<u><u>40,103,198</u></u>	
<b><u>Systems Development Capital Projects Fund</u></b>		
<b>Department Operating</b>		
Planning and Development	166,511	
Public Works	<u>506,821</u>	
<b>Total Department Operating</b>	<u>673,332</u>	
<b>Total Capital Projects</b>	<u>24,075,272</u>	
<b>Non-Departmental</b>		
Interfund Transfers	58,000	
Balance Available*	<u>11,140,070</u>	
<b>Total Non-Departmental</b>	<u>11,198,070</u>	
<b>Total Systems Development Capital Projects Fund</b>	<u><u>35,946,674</u></u>	
<b><u>Transportation Capital Projects Fund</u></b>		
<b>Total Capital Projects</b>	<u>50,589,857</u>	
<b>Non-Departmental</b>		
Debt Service	30,000	
Balance Available*	<u>1,286,845</u>	
<b>Total Non-Departmental</b>	<u>1,316,845</u>	
<b>Total Transportation Capital Projects Fund</b>	<u><u>51,906,702</u></u>	
<b><u>Special Assessments Capital Projects Fund</u></b>		
<b>Non-Departmental</b>		
Interfund Transfers	20,000	
Balance Available*	<u>1,306,886</u>	
<b>Total Non-Departmental</b>	<u>1,326,886</u>	
<b>Total Special Assessments Capital Projects Fund</b>	<u><u>1,326,886</u></u>	

<b><u>Municipal Airport Fund</u></b>		<b>\$</b>
<b>Department Operating</b>		
Fire and Emergency Medical Services		1,235,585
Police		709,000
Public Works		8,822,783
<b>Total Department Operating</b>		<u>10,767,368</u>
<b>Total Capital Projects</b>		<u>16,417,223</u>
<b>Non-Departmental</b>		
Interfund Transfers		632,000
Reserve*		3,835,436
Balance Available*		7,383,198
<b>Total Non-Departmental</b>		<u>11,850,634</u>
<b>Total Municipal Airport Fund</b>		<u><u>39,035,225</u></u>

<b><u>Parking Services Fund</u></b>		
<b>Department Operating</b>		
Central Services		395,512
Planning and Development		6,293,570
Public Works		90,061
<b>Total Department Operating</b>		<u>6,779,143</u>
<b>Total Capital Projects</b>		<u>1,720,633</u>
<b>Non-Departmental</b>		
Debt Service		26,250
Interfund Transfers		1,119,350
Balance Available*		1,158,129
<b>Total Non-Departmental</b>		<u>2,303,729</u>
<b>Total Parking Services Fund</b>		<u><u>10,803,505</u></u>

<b><u>Wastewater Utility Fund</u></b>		
<b>Department Operating</b>		
Public Works		24,932,977
<b>Total Department Operating</b>		<u>24,932,977</u>
<b>Total Capital Projects</b>		<u>7,457,812</u>
<b>Non-Departmental</b>		
Interfund Transfers		1,865,000
Special Payments		27,845,000
Balance Available*		153,586
<b>Total Non-Departmental</b>		<u>29,863,586</u>
<b>Total Wastewater Utility Fund</b>		<u><u>62,264,375</u></u>

<b><u>Stormwater Utility Fund</u></b>		
<b>Department Operating</b>		
Public Works		16,574,573
<b>Total Department Operating</b>		<u>16,574,573</u>
<b>Total Capital Projects</b>		<u>8,217,835</u>
<b>Non-Departmental</b>		
Interfund Transfers		1,351,000
Special Payments		15,000
Balance Available*		4,901,102
<b>Total Non-Departmental</b>		<u>6,267,102</u>
<b>Total Stormwater Utility Fund</b>		<u><u>31,059,510</u></u>



<u>Ambulance Transport Fund</u>		\$
<b>Department Operating</b>		
Fire and Emergency Medical Services		9,603,371
<b>Total Department Operating</b>		<u>9,603,371</u>
<b>Non-Departmental</b>		
Interfund Transfers		1,189,673
Balance Available*		648,091
<b>Total Non-Departmental</b>		<u>1,837,764</u>
<b>Total Ambulance Transport Fund</b>		<u><u>11,441,135</u></u>

<u>Fleet Services Fund</u>		
<b>Department Operating</b>		
Public Works		16,401,757
<b>Total Department Operating</b>		<u>16,401,757</u>
<b>Non-Departmental</b>		
Interfund Transfers		380,000
Reserve*		14,761,688
Balance Available*		729,562
<b>Total Non-Departmental</b>		<u>15,871,250</u>
<b>Total Fleet Services Fund</b>		<u><u>32,273,007</u></u>

<u>Information Systems and Services Fund</u>		
<b>Department Operating</b>		
Central Services		13,015,741
<b>Total Department Operating</b>		<u>13,015,741</u>
<b>Non-Departmental</b>		
Interfund Transfers		364,000
Reserve*		1,686,947
Balance Available*		1,053,359
<b>Total Non-Departmental</b>		<u>3,104,306</u>
<b>Total Information Systems and Services Fund</b>		<u><u>16,120,047</u></u>

<u>Facilities Services Fund</u>		
<b>Department Operating</b>		
Central Services		10,329,448
Planning and Development		518,118
<b>Total Department Operating</b>		<u>10,847,566</u>
<b>Total Capital Projects</b>		<u>752,567</u>
<b>Non-Departmental</b>		
Interfund Transfers		507,000
Special Payments		750,000
Reserve*		300,000
Balance Available*		2,128,806
<b>Total Non-Departmental</b>		<u>3,685,806</u>
<b>Total Facilities Services Fund</b>		<u><u>15,285,939</u></u>

<b><u>Risk and Benefits Fund</u></b>		<b>\$</b>
<b>Department Operating</b>		
Central Services		<u>39,378,122</u>
<b>Total Department Operating</b>		<u>39,378,122</u>
<b>Non-Departmental</b>		
Debt Service	6,999,400	
Interfund Transfers	236,000	
Reserve*	7,121,362	
Balance Available*	8,414,780	
<b>Total Non-Departmental</b>		<u>22,771,542</u>
<b>Total Risk and Benefits Fund</b>		<u><u>62,149,664</u></u>
<b><u>Professional Services Fund</u></b>		
<b>Department Operating</b>		
Public Works		<u>6,747,126</u>
<b>Total Department Operating</b>		<u>6,747,126</u>
<b>Non-Departmental</b>		
Interfund Transfers	684,000	
Reserve*	319,250	
Balance Available*	22,693	
<b>Total Non-Departmental</b>		<u>1,025,943</u>
<b>Total Professional Services Fund</b>		<u><u>7,773,069</u></u>
<b>Total Resolution</b>		<u><u>722,233,517</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  
Parking Capital Loan Repayment Schedule**

Loan Amount: \$ 750,000  
 Loan Source: Subfund 617: Atrium (Reporting Fund 615: Facilities Services)  
 Repayment Source: Subfund 527: Off-Street Parking (Reporting Fund 520: Parking Services)  
 Repayment Schedule: 5 Years  
 Interest Rate: City's portfolio earnings rate

	<u>Year 0</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Totals</u>
	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	
Loan amount in FY19	\$ 750,000						
<b><u>Loan Repayments</u></b>							
Principal	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
Interest*	\$ 26,250	\$ 26,250	\$ 21,000	\$ 15,750	\$ 10,500	\$ 5,250	\$ 105,000
Totals	\$ 26,250	\$ 176,250	\$ 171,000	\$ 165,750	\$ 160,500	\$ 155,250	\$ 855,000

\*Estimate of interest payments at 3.5% interest rate; the actual rate may vary and the Off-Street Parking Subfund will pay the actual rate.

EXHIBIT C

**City of Eugene  
Fund Names**

<b>Reporting Fund*</b>	<b>Managing Fund</b>	<b>Fund Title</b>
Q10	(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
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 Fund
	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 Reporting Fund
	251	In-City Assessment Bond Reserve Fund
	278	Special Assessment Bonds, 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
	325	2018 Parks and Recreation 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 Bonds Fund
	345	2017 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	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)	Professional Services Fund

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