



COUNCIL RESOLUTION NO. 5378

**A RESOLUTION ADOPTING THE BUDGET AND MAKING
APPROPRIATIONS FOR THE CITY OF EUGENE FOR THE
BIENNIUM BEGINNING JULY 1, 2023, AND ENDING JUNE
30, 2025**

PASSED: 8:0

REJECTED:

OPPOSED:

ABSENT:

CONSIDERED: June 26, 2023



RESOLUTION NO. 5378

**A RESOLUTION ADOPTING THE BUDGET AND MAKING APPROPRIATIONS
FOR THE CITY OF EUGENE FOR THE BIENNIUM
BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2025**

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, 2023 and ending June 30, 2025, as set forth in attached Exhibit A, with the addition of the City Manager's proposal to add \$160,000 to the Community Safety Payroll Tax Fund for prevention and youth-related programming and materials, 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, with the addition of the City Manager's proposal to add \$160,000 to the Community Safety Payroll Tax Fund for prevention and youth-related programming and materials.

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set forth in attached Exhibit B is hereby adopted, and any fund numbers and fund titles in conflict herewith are hereby repealed.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 adopted this 26th day of June, 2023.


City Recorder

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

<u>General Fund</u>	<u>\$</u>
Department Operating	
Central Services	55,917,237
Fire and Emergency Medical Services	79,197,152
Library, Recreation and Cultural Services	80,875,634
Planning and Development	24,063,238
Police	133,120,991
Public Works	15,566,114
Total Department Operating	<u>388,740,366</u>
Non-Departmental	
Interfund Transfers	12,502,000
Special Payments	1,000,000
Reserve*	19,202,855
Unappropriated Ending Fund Balance*	31,350,000
Total Non-Departmental	<u>64,054,855</u>
Total General Fund	<u><u>452,795,221</u></u>
<u>Special Assessment Management Fund</u>	
Non-Departmental	
Interfund Transfers	17,000
Special Payments	60,000
Balance Available*	895,981
Total Non-Departmental	<u>972,981</u>
Total Special Assessment Management Fund	<u><u>972,981</u></u>
<u>Library Local Option Levy Fund</u>	
Department Operating	
Library, Recreation and Cultural Services	7,347,111
Total Department Operating	<u>7,347,111</u>
Non-Departmental	
Reserve*	1,947,775
Total Non-Departmental	<u>1,947,775</u>
Total Library Local Option Levy Fund	<u><u>9,294,886</u></u>

<u>Parks and Recreation Local Option Levy Fund</u>		\$
Department Operating		
Library, Recreation and Cultural Services		2,247,968
Police		928,636
Public Works		5,986,999
Total Department Operating		<u>9,163,603</u>
Non-Departmental		
Balance Available*		<u>1,856,000</u>
Total Non-Departmental		<u>1,856,000</u>
Total Parks and Recreation Local Option Levy Fund		<u>11,019,603</u>

<u>Road Fund</u>		
Department Operating		
Public Works		36,217,313
Total Department Operating		<u>36,217,313</u>
Non-Departmental		
Interfund Transfers		3,817,000
Balance Available*		5,427,230
Total Non-Departmental		<u>9,244,230</u>
Total Road Fund		<u>45,461,543</u>

<u>Public Safety Communications Fund</u>		
Department Operating		
Police		7,515,655
Total Department Operating		<u>7,515,655</u>
Non-Departmental		
Interfund Transfers		547,000
Budget Reserves		152,000
Balance Available*		898,313
Total Non-Departmental		<u>1,597,313</u>
Total Public Safety Communications Fund		<u>9,112,968</u>

<u>Telecommunications Registration/Licensing Fund</u>		\$
Department Operating		
Central Services		5,570,040
Total Department Operating		<u>5,570,040</u>
Non-Departmental		
Debt Service		33,000
Interfund Transfers		57,000
Special Payments		240,000
Balance Available*		1,372,636
Total Non-Departmental		<u>1,702,636</u>
Total Telecommunications Registration/Licensing Fund		<u><u>7,272,676</u></u>

<u>Community Safety Fund</u>		
Department Operating		
Central Services		11,532,560
Fire and Emergency Medical Services		5,221,651
Library, Recreation and Cultural Services		2,380,538
Police		28,643,082
Planning and Development		3,272,922
Total Department Operating		<u>51,050,753</u>
Non-Departmental		
Interfund Transfers		272,000
Balance Available*		11,069,078
Total Non-Departmental		<u>11,341,078</u>
Total Community Safety Fund		<u><u>62,391,831</u></u>

<u>Housing Programs and Construction Fund</u>		
Department Operating		
Fire and Emergency Medical Services		1,372,229
Planning and Development		21,732,692
Public Works		1,484,880
Total Department Operating		<u>24,589,801</u>
Non-Departmental		
Interfund Transfers		1,981,000
Special Payments		6,563,319
Balance Available*		6,050,315
Total Non-Departmental		<u>14,594,634</u>
Total Housing Programs and Construction Fund		<u><u>39,184,435</u></u>

<u>Solid Waste and Recycling Fund</u>		\$
Department Operating		
Planning and Development		3,154,012
Total Department Operating		<u>3,154,012</u>
Non-Departmental		
Interfund Transfers		646,000
Balance Available*		400,587
Total Non-Departmental		<u>1,046,587</u>
Total Solid Waste and Recycling Fund		<u><u>4,200,599</u></u>

<u>Community Development Fund</u>		
Department Operating		
Planning and Development		9,400,685
Total Department Operating		<u>9,400,685</u>
Non-Departmental		
Interfund Transfers		320,000
Special Payments		14,497,657
Balance Available*		128,200
Total Non-Departmental		<u>14,945,857</u>
Total Community Development Fund		<u><u>24,346,542</u></u>

<u>Library, Parks and Recreation Fund</u>		
Department Operating		
Library, Recreation and Cultural Services		843,000
Total Department Operating		<u>843,000</u>
Total Capital Projects		<u>1,614,391</u>
Non-Departmental		
Reserve*		5,110,568
Balance Available*		1,416,004
Total Non-Departmental		<u>6,526,572</u>
Total Library, Parks and Recreation Fund		<u><u>8,983,963</u></u>

<u>General Obligation Debt Service Fund</u>		
Non-Departmental		
Debt Service		28,959,864
Total Non-Departmental		<u>28,959,864</u>
Total General Obligation Debt Service Fund		<u><u>28,959,864</u></u>

	<u>Miscellaneous Debt Service Fund</u>	\$
Non-Departmental		
Debt Service		8,778,608
Balance Available*		124,640
Total Non-Departmental		<u>8,903,248</u>
Total Miscellaneous Debt Service Fund		<u><u>8,903,248</u></u>

	<u>Special Assessment Bond Debt Fund</u>	
Non-Departmental		
Interfund Transfers		20,000
Reserve*		58,385
Total Non-Departmental		<u>78,385</u>
Total Special Assessment Bond Debt Fund		<u><u>78,385</u></u>

	<u>General Capital Projects Fund</u>	
Department Operating		
Library, Recreation and Cultural Services		40,000
Total Department Operating		<u>40,000</u>
Total Capital Projects		<u>65,143,297</u>
Non-Departmental		
Debt Service		80,000
Interfund Transfers		300,000
Balance Available*		7,871,208
Total Non-Departmental		<u>8,251,208</u>
Total General Capital Projects Fund		<u><u>73,434,505</u></u>

	<u>Systems Development Capital Projects Fund</u>	
Department Operating		
Planning and Development		411,754
Public Works		1,052,808
Total Department Operating		<u>1,464,562</u>
Total Capital Projects		<u>42,892,034</u>
Non-Departmental		
Interfund Transfers		121,000
Balance Available*		15,033,148
Total Non-Departmental		<u>15,154,148</u>
Total Systems Development Capital Projects Fund		<u><u>59,510,744</u></u>

<u>Transportation Capital Projects Fund</u>	
Total Capital Projects	\$ 120,746,769
Non-Departmental	
Balance Available*	1,155,993
Total Non-Departmental	1,155,993
Total Transportation Capital Projects Fund	121,902,762
<u>Special Assessments Capital Projects Fund</u>	
Non-Departmental	
Interfund Transfers	40,000
Balance Available*	1,547,163
Total Non-Departmental	1,587,163
Total Special Assessments Capital Projects Fund	1,587,163
<u>Municipal Airport Fund</u>	
Department Operating	
Fire and Emergency Medical Services	3,172,813
Police	2,738,377
Public Works	27,494,307
Total Department Operating	33,405,497
Total Capital Projects	91,837,209
Non-Departmental	
Interfund Transfers	1,515,000
Reserve*	17,358,378
Balance Available*	12,864,491
Total Non-Departmental	31,737,869
Total Municipal Airport Fund	156,980,575

<u>Parking Services Fund</u>		\$
Department Operating		
Central Services		1,041,603
Planning and Development		12,473,445
Public Works		92,977
Total Department Operating		<u>13,608,025</u>
Total Capital Projects		<u>944,579</u>
Non-Departmental		
Debt Service		16,600
Interfund Transfers		1,233,000
Special Payments		300,000
Reserve*		537,926
Balance Available*		1,700,000
Total Non-Departmental		<u>3,787,526</u>
Total Parking Services Fund		<u><u>18,340,130</u></u>

<u>Wastewater Utility Fund</u>		
Department Operating		
Public Works		69,076,466
Total Department Operating		<u>69,076,466</u>
Total Capital Projects		<u>12,054,353</u>
Non-Departmental		
Interfund Transfers		3,071,000
Special Payments		55,000,000
Balance Available*		1,314,404
Total Non-Departmental		<u>59,385,404</u>
Total Wastewater Utility Fund		<u><u>140,516,223</u></u>

<u>Stormwater Utility Fund</u>		
Department Operating		
Public Works		45,193,774
Total Department Operating		<u>45,193,774</u>
Total Capital Projects		<u>14,178,845</u>
Non-Departmental		
Interfund Transfers		2,149,000
Special Payments		30,000
Balance Available*		5,586,954
Total Non-Departmental		<u>7,765,954</u>
Total Stormwater Utility Fund		<u><u>67,138,573</u></u>

	<u>Ambulance Transport Fund</u>	\$
Department Operating		
Fire and Emergency Medical Services		29,066,920
Total Department Operating		<u>29,066,920</u>
Non-Departmental		
Interfund Transfers		2,822,000
Balance Available*		1,418,904
Total Non-Departmental		<u>4,240,904</u>
Total Ambulance Transport Fund		<u><u>33,307,824</u></u>

	<u>Fleet Services Fund</u>	
Department Operating		
Public Works		38,449,268
Total Department Operating		<u>38,449,268</u>
Non-Departmental		
Interfund Transfers		789,000
Reserve*		14,778,392
Balance Available*		1,845,622
Total Non-Departmental		<u>17,413,014</u>
Total Fleet Services Fund		<u><u>55,862,282</u></u>

	<u>Information Systems and Services Fund</u>	
Department Operating		
Central Services		34,444,744
Total Department Operating		<u>34,444,744</u>
Non-Departmental		
Interfund Transfers		690,000
Reserve*		2,951,810
Balance Available*		3,131,874
Total Non-Departmental		<u>6,773,684</u>
Total Information Systems and Services Fund		<u><u>41,218,428</u></u>

	<u>Facilities Services Fund</u>	\$
Department Operating		
Central Services		28,625,319
Planning and Development		1,396,325
Total Department Operating		<u>30,021,644</u>
Total Capital Projects		<u>1,648,643</u>
Non-Departmental		
Interfund Transfers		933,000
Reserve*		500,000
Balance Available*		1,492,628
Total Non-Departmental		<u>2,925,628</u>
Total Facilities Services Fund		<u><u>34,595,915</u></u>

	<u>Risk and Benefits Fund</u>	
Department Operating		
Central Services		104,686,137
Total Department Operating		<u>104,686,137</u>
Non-Departmental		
Debt Service		10,426,118
Interfund Transfers		190,000
Reserve*		10,563,981
Balance Available*		26,344,433
Total Non-Departmental		<u>47,524,532</u>
Total Risk and Benefits Fund		<u><u>152,210,669</u></u>

	<u>Professional Services Fund</u>	<u>\$</u>
Department Operating		
Public Works		24,955,299
Total Department Operating		<u>24,955,299</u>
Non-Departmental		
Interfund Transfers		1,600,000
Reserve*		347,843
Balance Available*		382,843
Total Non-Departmental		<u>2,330,686</u>
Total Professional Services Fund		<u><u>27,285,985</u></u>
Total Resolution		<u><u>1,696,870,523</u></u>

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

EXHIBIT B**City of Eugene
Fund Names**

<u>Reporting Fund*</u>	<u>Managing Fund</u>	<u>Fund Title</u>
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
131	131	Road Fund
130	(132 - 134)	Public Safety Communications Reporting Fund
	132	Public Safety Answering Point Fund
	134	Regional Radio Systems Fund
135	135	Telecommunications Registration/Licensing Fund
136	136	Community Safety 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
	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
230	(230-231)	Miscellaneous Debt Service Fund
	231	2020 Development Bonds 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 - 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**

<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 - 346)	Transportation Capital Projects Reporting Fund
	341	Road General Capital Fund
	342	Pavement Preservation Program Fund
	344	2012 Street Bond 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.