



**Eugene City Council**

101 W 10th Ave., Suite 203  
Eugene, OR 97401  
541-682-5010 • 541-682-5414 Fax  
[www.eugene-or.gov](http://www.eugene-or.gov)

# EUGENE CITY COUNCIL AGENDA

December 12, 2022

**7:30 p.m. CITY COUNCIL and URBAN RENEWAL AGENCY MEETING and PUBLIC HEARING**  
City Council meetings will continue to be held in hybrid format using in person and virtual meeting technology. Information about online or other options for access and participation will be available at <https://www.eugene-or.gov/3360/Webcasts-and-Meeting-Materials>

**\*Note this agenda has been amended to add the  
agenda item summary and attachment for agenda item 3C\***

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**Meeting of December 12, 2022;  
Her Honor Mayor Lucy Vinis Presiding**

**Councilors**

Greg Evans, President  
Mike Clark  
Randy Groves  
Jennifer Yeh

Matt Keating, Vice President  
Emily Semple  
Alan Zelenka

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**7:30 p.m. CITY COUNCIL and URBAN RENEWAL AGENCY MEETING and PUBLIC HEARING**

**1. CEREMONIAL MATTERS**

**2. COMMITTEE REPORTS AND ITEMS OF INTEREST**

**3. CONSENT CALENDAR 1**

**A. Approval of City Council Minutes**

- November 14, 2022 Work Session
- November 14, 2022 Meeting
- November 16, 2022 Work Session
- November 21, 2022 Public Hearing
- November 28, 2022 Work Session

**B. Approval of City Council Tentative Agenda**

**C. Resolution Acknowledging Receipt of FY22 Annual Comprehensive Report**

- 4. CONTINUATION OF PUBLIC HEARING: An Ordinance Prohibiting Fossil Fuel Infrastructure in New Low-Rise Residential Buildings; and Adding Section 6.695 and 6.696 to the Eugene Code, 1971.**
- 5. PUBLIC FORUM**
- 6. ACTION: Resolution Authorizing a Biennial (24-Month) Budget**
- 7. ACTION: Urban Renewal Agency Resolution Acknowledging Receipt of the FY22 URA Annual Financial Report.**
- 8. PUBLIC HEARING and ACTION: Resolution Adopting a Supplemental Budget; Making Appropriations for the Urban Renewal Agency of the City of Eugene for the Fiscal Year Beginning July 1, 2022, and Ending June 30, 2023**
- 9. PUBLIC HEARING and ACTION: A Resolution Adopting a Supplemental Budget; Making Appropriations for the City of Eugene for the Fiscal Year Beginning July 1, 2022 and Ending June 30, 2023**

The Eugene City Council welcomes your interest in these agenda items. This meeting location is wheelchair-accessible. For the hearing impaired, an interpreter can be provided with 48 hours' notice prior to the meeting. Spanish-language interpretation will also be provided with 48 hours' notice. To arrange for these services, contact the receptionist at 541-682-5010. City Council meetings are telecast live on Metro Television, Comcast channel 21, and rebroadcast later in the week.

El consejo de la Ciudad de Eugene agradece su interés en estos asuntos de la agenda. El lugar de la reunión tiene acceso para sillas de ruedas. Se puede proveer a un intérprete para las personas con discapacidad auditiva si avisa con 48 horas de anticipación. También se puede proveer interpretación para español si avisa con 48 horas de anticipación. Para reservar estos servicios llame al 541-682-5010. Las reuniones del consejo de la ciudad se transmiten en vivo por Metro Television, Canal 21 de Comcast y son retransmitidas durante la semana.

For more information, contact the Council Coordinator at 541-682-5010,  
or visit us online at [www.eugene-or.gov](http://www.eugene-or.gov).

# EUGENE CITY COUNCIL AGENDA ITEM SUMMARY



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## Ceremonial Matters

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Meeting Date: December 12, 2022  
Department: Central Services  
[www.eugene-or.gov](http://www.eugene-or.gov)

Agenda Item Number: 2  
Staff Contact: Sara McKinney  
Contact Telephone Number: 541-682-8497

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### ISSUE STATEMENT

This item is to acknowledge awards and achievements and inform the public of proclamations signed by the Mayor. No action is required by the City Council.

### BACKGROUND

At its 1997 fall process session, the council agreed to include a monthly agenda item entitled "Ceremonial Matters." From time to time, the Mayor is asked to sign proclamations or acknowledge awards received, which serve to encourage and educate the community about important issues and events.

### CITY MANAGER'S RECOMMENDATION

This is an information item only.

### ATTACHMENTS

None.

### FOR MORE INFORMATION

Staff Contact: Sara McKinney  
Telephone: 541-682-8497  
Staff E-Mail: [smckinney@eugene-or.gov](mailto:smckinney@eugene-or.gov)

# EUGENE CITY COUNCIL AGENDA ITEM SUMMARY



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## Approval of City Council Minutes

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Meeting Date: December 12, 2022  
Department: Central Services  
[www.eugene-or.gov](http://www.eugene-or.gov)

Agenda Item Number: 3A  
Staff Contact: Sara McKinney  
Contact Telephone Number: 541-682-5010

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### ISSUE STATEMENT

This is a routine item to approve City Council minutes.

### SUGGESTED MOTION

Move to approve the minutes for the work sessions on November 14, November 16 and November 28, 2022, meeting on November 14, 2022 and public hearing on November 21, 2022.

### ATTACHMENTS

- A. November 14, 2022 Work Session
- B. November 14, 2022 Meeting
- C. November 16, 2022 Work Session
- D. November 21, 2022 Public Hearing
- E. November 28, 2022 Work Session

### FOR MORE INFORMATION

Staff Contact: Sara McKinney  
Telephone: 541-682-8497  
Staff E-Mail: [smckinney@eugene-or.gov](mailto:smckinney@eugene-or.gov)

## MINUTES

### Eugene City Council Work Session Eugene, Oregon 97401

November 14, 2022  
5:30 p.m.

**Councilors Present:** Emily Semple, Matt Keating, Alan Zelenka, Jennifer Yeh, Mike Clark, Greg Evans, and Randy Groves

Mayor Vinis opened the November 14, 2022, work session of the Eugene City Council in a hybrid format at 101 W 10<sup>th</sup> Avenue, Eugene OR 97401.

- 1. WORK SESSION: Sustainability Commission FY22 Annual Report and FY23 Work Plan**  
City Manager, Sarah Medary introduced Sustainability Manager, Ian Penn who was joined by Commission Chair Laura Allen and Vice Chair Louisa de Heer to present the Sustainability Commission's FY22 Annual Report and FY23 Work Plan.

#### Council Discussion:

- Mayor Vinis – noted her appreciation for the work of the commission, the addition of Ian Penn, and for the commission's move to Public Works.
- Councilor Semple – noted her appreciation for the clarity of the presentation; noted the value of educating the community on sustainability efforts.
- Councilor Keating – noted appreciation for the commission's expertise and work on air quality and urban canopy; asked if the commission is researching or addressing issues related to electric vehicle charging stations and gas stations; asked if the commission has received communication from the Lane Regional Air Protection Agency (LRAPA) subcommittee in regards to vehicle charging stations.
- Councilor Groves – stated support for the commission's work, particularly on community resiliency.
- Councilor Zelenka – noted that he disagreed with how offsets are defined; asked the commission to look at local non-sequestration carbon reduction projects that the City could purchase.
- Councilor Evans – asked about incentives for investment in electric vehicle charging stations; stated support for incentivizing investment in local electric vehicle charging stations.
- Councilor Yeh – noted her appreciation for the work of the commission, including their work on studying Lane County's waste management reduction goals.
- Councilor Semple – asked Councilor Keating, Councilor Yeh, and Councilor Clark to appoint members to the commission.
- Councilor Keating – noted the sustainability commission sub-group within his neighborhood association that he will appoint from; asked about the duties and responsibilities for sustainability commission members.
- Councilor Semple – noted that commission appointees do not have to be from a Councilor's ward.

- Mayor Vinis – noted appreciation for the report and the commission’s time; noted excitement for the FY23 work plan.

**MOTION AND VOTE:** Councilor Evans, seconded by Councilor Keating, moved to approve the FY23 Sustainability Commission Work Plan and moved to approve the establishment of an Outreach and Education Committee for FY23.

**VOTE: PASSED 7:0**

## **2. WORK SESSION: Human Rights Commission Annual Report and FY2023-FY2024 Work Plan**

City Manager, Sarah Medary introduced Equity and Community Engagement Manager Fabio Andrade, Human Rights and Equity Analyst, Drae Charles, and Ibrahim Coulibaly, Chair of the Human Rights Commission to present the Human Rights Commission Annual Report and FY2023-FY2024 Work Plan.

### Council Discussion:

- Mayor Vinis – noted her appreciation for the report and the work of the commission including the focus on Whole Eugene Community United (WECU), homelessness and poverty, and economic development; noted her excitement to see the multicultural center back in the work plan.
- Councilor Evans – asked for an update about contracts with minority and women-owned businesses within the City; asked if specific barriers to contracting with those groups have been identified; asked if the commission has reached out to the local Minority Contractors Association or the Oregon Association of Minority Entrepreneurs; suggested that outreach to those associations take place; noted the significant barriers to contracting and doing business with the City for minority business owners.
- Councilor Groves – stated that the economic opportunities will be important moving forward and expressed a desire to see job skills training for the unhoused; asked if the commission or City is looking for related state or federal grants; suggested that the commission work with the Chamber of Commerce as well; noted that all City boards and commission should look into two-year work plans to follow the City budget.
- Councilor Yeh – asked if the advocacy work group is being retired; noted appreciation for the organization of the work groups; noted excitement about the possibility of a multicultural center.
- Councilor Keating – thanked the commission for their work; asked what the Council could do to help advance the commission’s work in the next two years.
- Mayor Vinis – noted appreciation for the commission’s work with the Youth Advisory Council.

**MOTION AND VOTE:** Councilor Evans, seconded by Councilor Keating, moved to approve the Human Rights Commission FY2023- FY2024 Work Plan as presented.

**VOTE: PASSED 7:0**

## **3. WORK SESSION: Police Commission Annual Report and FY23 Work Plan**

City Manager, Sarah Medary introduced Police Commission Chair, Dallas Boggs and Vice Chair, Bonnie Dominguez to present the Police Commission Annual Report and FY2023 Work Plan.

Council Discussion:

- Councilor Zelenka – noted his appreciation for commission Chair Dallas Boggs and welcomed Vice-Chair Bonnie Dominguez; noted the importance of the number one item on the work plan, officer wellness and mental health; emphasized the importance of discussing and improving policies.
- Councilor Evans – noted his appreciation for the work of Chair Boggs; noted that the City is still struggling with safety in the downtown area despite investment; asked what the Council can do to support the police to increase safety in the downtown area; asked about consolidating boundaries in downtown; asked about mutual aid.
- Councilor Groves – noted the importance of the commission’s work; cautioned against downgrading property crimes; noted the importance of deadly force training; noted that mental health and substance abuse treatments are key; stated support for the proposed county stabilization center.
- Councilor Semple – stated appreciation for the work of the commission; stated support for consolidating the downtown maps.
- Councilor Keating – noted Chair Boggs’ enthusiasm for fundraising; asked about social media policy and community engagement; asked about the rise in domestic violence cases; asked about future changes to call center procedures.
- Councilor Yeh – noted that the Council sometimes looks at policy for educational purposes, not just to make policy recommendations; noted appreciation for the work of the commission.
- Councilor Zelenka – asked City Manager to speak to consolidated boundaries.

**MOTION AND VOTE:** Councilor Evans, seconded by Councilor Keating, moved to approve the Police Commission FY 2023 Work Plan.

**VOTE: PASSED 7:0**

Mayor Vinis adjourned the meeting at 7:11 p.m.

Respectfully submitted,

Katie LaSala  
City Recorder

*(Recorded by Cherish Bradshaw)*  
Webcast of meeting available [here](#).

## MINUTES

### Eugene City Council Meeting Eugene, Oregon 97401

**November 14, 2022  
7:30 p.m.**

**Councilors Present:** Emily Semple, Matt Keating, Alan Zelenka, Jennifer Yeh, Mike Clark, Greg Evans, Randy Groves

Mayor Vinis opened the November 14, 2022, meeting of the Eugene City Council in a hybrid in-person and virtual format at 101 W. 10<sup>th</sup> Avenue, Suite 114, Eugene, OR 97401.

#### **1. PLEDGE OF ALLEGIANCE TO THE FLAG**

The Pledge of Allegiance to the Flag was led by J.A. Warden, City of Eugene Police Officer and veteran of the Oregon National Guard, in honor of Veteran's Day on November 11.

#### **2. CEREMONIAL MATTERS**

Mayor Vinis read a proclamation for Transgender Day of Remembrance.

#### **3. COMMITTEE REPORTS AND ITEMS OF INTEREST**

- Councilor Evans – shared information from the Intergovernmental Relations Committee meeting on November 2, 2022 and the committee's strategies for communication with Council.
- Councilor Keating – noted his appreciation for those who participated in the November 8, 2022 mid-term election; congratulated Councilors Evans, Yeh, Zelenka, and Clark on re-election; congratulated Congress Member-elect Val Hoyle and Governor-elect Tina Kotek.
- Councilor Semple – shared information about the Downtown Eugene: Brainstorming Solutions event November 15, 2022; noted her appreciation for those who voted.

#### **4. CONSENT CALENDAR 1**

##### **A. Approval of City Council Minutes**

- October 10, 2022 Work Session
- October 10, 2022 Meeting
- October 12, 2022 Work Session
- October 17, 2022 Public Hearing
- October 19, 2022 Work Session
- October 24, 2022 Work Session

##### **B. Approval of City Council Tentative Agenda**

##### **C. Appointments to the Police Commission**

**MOTION AND VOTE:** Councilor Keating, seconded by Councilor Groves, moved to approve the items on Consent Calendar 1. **VOTE: PASSED 7:0**

**5. PUBLIC FORUM**

1. Jack Stoutenberg – spoke about the effects of the party patrol on University of Oregon students.
2. Meghan Turley – spoke about the effects of the party patrol on University of Oregon students.
3. Luda Isakharov – spoke about the effects of the party patrol on University of Oregon students.
4. Ian Mohr – spoke about the effects of the party patrol on University of Oregon students.
5. Jacob Loomis – spoke about the effects of the party patrol on University of Oregon students.
6. Julia Lo – spoke about the effects of the party patrol on University of Oregon students.
7. Keli Schunk – spoke about dangers from the homeless and response delays from the Eugene Police Department.
8. Madeline Cowen – spoke in favor of electrification.
9. David Igl – spoke about Professor Frederick Dunn.
10. William Smith – spoke on the dangers of microwave radiation from wireless towers.
11. Mat Beecher – spoke on challenges with homeless individuals on private land.
12. Richard Locke – spoke about selective law enforcement and the homeless response.
13. David Piccioni – spoke about local police response and fear of the police.
14. Mike Schwab – spoke about improving Eugene and embracing the Oregon Country Fair.
15. Lin Woodrich – spoke against hydrogen blended natural gas test in Bethel area.
16. Bill Armstrong – spoke about drug and crime activity and slow police response.
17. Carolyn Partidge – spoke in favor of carbon reduction and electrification.
18. Stefan Strek – advocated for world peace.
19. Greg Vik – spoke on structural difficulties involved in helping the unhoused.
20. Thomas Hiura – spoke about Ward 7 Neighbors United and in favor of a clear appointment process for interim City Councilor.
21. Johshua Oladipo – spoke about the effects of the party patrol on University of Oregon students.
22. Don Heady – noted he is an applicant for the Ward 7 interim appointment; spoke about the steam plant project.
23. Joann Shotola – spoke on the effects of renter protections.
24. Finn Jacobson – spoke about the effects of the party patrol on University of Oregon students.
25. Gregory Racha – spoke about the effects of the party patrol on University of Oregon students.
26. Tara Parrillo – spoke about the party patrol in reference to the noise ordinance.
27. Claudia Santino – spoke about the effects the party patrol on the local music scene.
28. Spencer Smith – spoke about the effects of the party patrol on University of Oregon students.
29. Macy Patel – spoke about the effects of the party patrol on University of Oregon students.
30. Johsua Korn – spoke in favor of updating zoning codes to prevent wireless towers.
31. Veronica Miller – spoke against the renter protections roadmap.
32. Kathryn Dunn – spoke in opposition to proposed to renter protections.

Council Discussion

- Mayor Vinis – noted her appreciation for public forum speakers and stated that she would be happy to meet with members from the Associated Students of the University of Oregon.
- Councilor Semple – noted her appreciation for the public forum speakers.
- Councilor Yeh – noted that the community needs better drug and mental health treatments and that it is a high priority for the City; asked the City Manager to provide information on what outreach has been done between the Eugene Police Department and students and to provide more information about recent arrests; encouraged students to report issues to the Police Auditor.
- Councilor Groves – noted that mental health services are provided by the county; noted that the City is continuing to address the unhoused problems in the Jefferson Westside neighborhood, Ward 8, and the Amazon area; noted that the area around the University is being policed more heavily due to out of control parties that were held in the past.
- Councilor Keating – noted appreciation for all who came out and gave testimony and for those who stayed until the end; noted appreciation for Mayor Vinis offering to meet with the Associated Students of the University of Oregon.
- Councilor Clark – noted that the Eugene Police Chief was in the meeting and that he values his relationship with the community; noted that the police auditor can be contacted and that the auditor is employed by the council; assured students the matter will be taken seriously; responded to Lin Woodrich and wished her father a happy birthday.
- Mayor Vinis – noted that the audience had been very respectful.

**6. ACTION: An Ordinance Vacating a Portion of East 5th Avenue Located Within the Boundaries of the Plat of Town Run**

City Manager Sarah Medary provided background information and introduced the topic.

**MOTION AND VOTE:** Councilor Evans, seconded by Councilor Keating, moved to adopt An Ordinance Vacating a Portion of East 5th Avenue Located Within the Boundaries of the Plat of Town Run. **VOTE: PASSED 7:0**

Mayor Vinis adjourned the meeting at 9:14 p.m.

Respectfully submitted,

Katie LaSala  
City Recorder

*(Recorded by Cherish Bradshaw)*

Link to the webcast of this City Council meeting [here](#).

## MINUTES

### Eugene City Council Work Session Eugene, Oregon 97401

November 16, 2022  
12:00 p.m.

**Councilors Present:** Greg Evans, Matt Keating, Jennifer Yeh, Mike Clark, Randy Groves, and Emily Semple

**Councilors Absent:** Alan Zelenka

Mayor Vinis opened the November 16, 2022, work session of the Eugene City Council in a hybrid format at 101 W 10<sup>th</sup> Avenue, Eugene OR 97401.

#### 1. WORK SESSION: Alternative Response Study

City Manager, Sarah Medary introduced Community Safety Initiative Project Manager, Jeremy Cleversy, and BerryDunn staff members Michele Weinzetl and Thomas Shea, who presented part two of their alternative response study results.

##### Council Discussion:

- Councilor Keating – asked staff for information regarding the red caps that serve the downtown area, and how their effectiveness is evaluated; stated an interest in collaborating with downtown businesses for a downtown safety plan.
- Councilor Groves – stated the need for an updated dispatch processes to improve effectiveness and appropriateness of response by emergency services; indicated a desire to establish a baseline for service utilization to compare over time; asked staff to provide updates on staffing and the backfilling of vacant positions; asked what percentage of CAHOOTS calls are initiated by police, fire, self-initiated or initiated by other.
- Councilor Yeh – noted that she was unaware CAHOOTS responds to calls outside of the intended services; asked if there is a planned public outreach and education to outline services; stated that communications with the public is an important part of any process changes.
- Councilor Semple – asked if the shift to single and dual role positions in Eugene Springfield Fire will impact responses to fire calls; noted support for evaluating and improving the downtown safety plans and processes; noted appreciation for the red cap workers in the downtown area; stated that having the red caps in the evening could be a helpful way to bridge gaps in the coverage of downtown.
- Mayor Vinis – asked if the system coordinator position is intended to be a bridge between the police and non-police responses; asked if the recommendation is to reshape response teams geographically into multi-disciplinary teams; is interested in seeing the recommendations that come in the final report; asked how Berry Dunn envisions the mental health response programs.
- Councilor Groves – asked if the previously approved number of neighborhood services officer positions have been filled; noted that the officers have been an effective addition

to the response team; asked how response changes will be evaluated; asked staff to confirm there is a team assigned to evaluate and track changes and outcomes; noted that fire responses were increased since the merger of Eugene Springfield Fire.

Mayor Vinis adjourned the meeting at 1:25 p.m.

Respectfully submitted,

Katie LaSala  
City Recorder

*(Recorded by Sara McKinney)*  
Webcast of meeting available [here](#).

## MINUTES

### **Eugene City Council Public Hearing Eugene, Oregon 97401**

**November 21, 2022  
5:30 p.m.**

**Councilors Present:** Emily Semple, Matt Keating, Alan Zelenka, Jennifer Yeh, Mike Clark, Greg Evans, and Randy Groves

Mayor Vinis opened the November 21, 2022 public hearing of the Eugene City Council in a hybrid format at 101 W 10<sup>th</sup> Avenue, Suite 114, Eugene OR 97401.

**1. PUBLIC HEARING – An Ordinance Extending the Term of Ordinance No. 19775 and Ordinance No. 20397 Granting to Comcast of Oregon II, Inc. a Franchise for Operation of a Cable Telecommunications System.**

Mayor Vinis opened the Public Hearing.

1. John Smith

Mayor Vinis closed the Public Hearing.

**2. PUBLIC HEARING – An Ordinance Concerning Interfering with a Peace Officer and Amending Section 4.907 of the Eugene Code, 1971.**

Mayor Vinis opened the Public Hearing.

1. Sara Alvarez – spoke in favor of the ordinance.

Mayor Vinis closed the Public Hearing.

**3. PUBLIC HEARING – An Ordinance Concerning Regulations for Commercial and Industrial Noise; Amending Section 6.750 of the Eugene Code, 1971; and Adding Section 6.752 to that Code.**

Mayor Vinis opened the Public Hearing.

1. Sara Mazze – spoke in favor of the ordinance.
2. Mary “Sam” Marshall – spoke in favor of the ordinance.
3. Grace Parsons – spoke in favor of the ordinance.
4. Kami Morris-Mitzner – spoke in favor of the ordinance.
5. Jason Goldberg – spoke about actions taken by Zip-O Laminator to reduce vibration.
6. Adrienne Shaia – spoke in favor of the ordinance.
7. Laura Shoe – spoke in favor of the ordinance.

8. Angelique Orman – spoke in a favor of the ordinance.
9. Leola Bell – spoke in favor of the ordinance.
10. Dharmika Henshel – spoke in favor of the ordinance.
11. Jennifer Sunseri – spoke in favor of the ordinance.
12. Joshua Kielas – spoke in favor of the ordinance.
13. Jim Neu – spoke in favor of the ordinance.
14. Steve Korin – spoke in favor of the ordinance.

Mayor Vinis closed the Public Hearing.

**4. PUBLIC HEARING – An Ordinance Prohibiting Fossil Fuel Infrastructure in New Low-Rise Residential Buildings; and Adding Section 6.695 and 6.696 to the Eugene Code, 1971.**

Mayor Vinis opened the Public Hearing.

1. Laura Allen – spoke on behalf of the Sustainability Commission in favor of the ordinance.
2. Lin Woodrich – spoke on behalf of the Active Bethel Community in favor of the ordinance.
3. David Loveall – spoke in opposition to the ordinance.
4. Jerrel Brown – spoke in favor of the ordinance.
5. Aimee Okotie-Oyekan – spoke in favor of the ordinance.
6. Douglas Moorhead – spoke in opposition to the ordinance.
7. Rechelle Salgado – spoke in opposition to the ordinance.
8. David Lefevre – spoke in favor of the ordinance.
9. Shane Kreger – spoke in favor of the ordinance.
10. Ruth Dallas – spoke in favor of the ordinance.
11. Karl Walrod –spoke in opposition to the ordinance.
12. Lorne Bulling – spoke in opposition to the ordinance.
13. Alexi Miller – spoke in favor of the ordinance.
14. Lindsey Franger – spoke in favor of the ordinance.
15. Bethany Cotton – spoke in favor of the ordinance.
16. Peter Mead – spoke in opposition to the ordinance.
17. Victoria Whalen – spoke in favor of the ordinance.
18. Lela Trope – spoke in opposition to the ordinance.
19. Arlo Rallen – spoke in opposition to the ordinance.
20. Thomas Walter – spoke in opposition to the ordinance.
21. Peter Ralph – spoke in favor of the ordinance.
22. Ann Turner – spoke in favor of the ordinance.
23. Lisa Priaulx – spoke in opposition to the ordinance.
24. Eloise Navarro – spoke in favor of the ordinance.
25. Christopher Jones – spoke in favor of the ordinance.
26. Matthew Atwell – spoke in opposition to the ordinance.
27. David Eason – spoke in opposition to the ordinance.
28. Tina Patel – spoke in opposition to the ordinance.
29. Ben Larson – spoke in favor of the ordinance.

30. Jim Neu – spoke in favor of the ordinance.
31. Aeron Lerch – spoke in favor of the ordinance.
32. Andy Vobora – spoke in opposition to the ordinance.
33. Monique DeSpain – spoke in opposition to the ordinance.
34. Victor Odlivak – spoke in favor of the ordinance.
35. Dane Butler – spoke in opposition to the ordinance.
36. Abigail Gravatt – spoke in favor of the ordinance.
37. Kathy Shaw-Bassett – spoke in favor of the ordinance.
38. Zachary Antony – spoke in favor of the ordinance.
39. Paige Hopkins – spoke in favor of the ordinance.
40. Ronald Lee – spoke in opposition to the ordinance.
41. Philip Marvin – spoke in opposition to the ordinance.
42. Bryce Lumpston – spoke in favor of the ordinance.
43. Sue Craig – spoke in favor of the ordinance.
44. Samuel Sterner – spoke in favor of the ordinance.
45. Bryn Callie – spoke in favor of the ordinance.
46. Brenda Kamee Hui – spoke in favor of the ordinance.
47. Mark Robinowitz – spoke in opposition to the ordinance.
48. Debra McGee – spoke in favor of the ordinance.
49. Melanie Plaut – spoke in favor of the ordinance.
50. Anita Van Asperdt – spoke in favor of the ordinance.
51. Jeff McGillivrey – spoke in opposition to the ordinance.
52. Shannon Roseta – spoke in opposition to the ordinance.
53. Kay Anton – spoke in favor of the ordinance.
54. Samantha Roberts – spoke in favor of the ordinance.
55. Rowan McClelland Bishop – spoke in favor of the ordinance.
56. Anne Pernick – spoke in favor of the ordinance.
57. Ron Lown – spoke in opposition to the ordinance.
58. Timothy Morris – spoke in favor of the ordinance.
59. Maddie Reese – spoke in favor of the ordinance.
60. Zach Mullholland – spoke in favor of the ordinance.
61. Richard Locke – spoke in opposition to the ordinance.
62. Karene Gottfried – spoke in opposition to the ordinance.
63. Eric Eason – spoke in opposition to the ordinance.
64. Ruby Jernigan – spoke in favor of the ordinance.
65. Anna Chittum – spoke in opposition to the ordinance.
66. Mary Christenson – spoke in favor of the ordinance.
67. Tomoko Sekiguchi – spoke favor of the ordinance.
68. Lisa Landles – spoke in opposition to the ordinance.
69. Mark Ringsdorf – spoke in opposition to the ordinance.
70. Ray Settelmeyer – spoke in opposition to the ordinance.
71. Michael Carrigan – spoke in favor of the ordinance.
72. Aya Cockram – spoke in favor of the ordinance.
73. Peter Dragovich – spoke in favor of the ordinance.
74. Martin Hopkins – spoke in opposition to the ordinance.
75. Darcy Phillips – spoke in opposition to the ordinance.
76. Abraham Kelso – spoke in favor of the ordinance.

77. Mike McFarlane – spoke in opposition to the ordinance.
78. Nickolas Anzelmo – spoke in favor of the ordinance.
79. Dr. Rex Turner – spoke in opposition to the ordinance.
80. Bailey Filley – spoke in favor of the ordinance.
81. Joe Karney – spoke in opposition to the ordinance.
82. Dennis Reynolds – spoke in favor of the ordinance.
83. Lesa Artzberger – spoke in opposition to the ordinance.
84. Nate Stokes – spoke in opposition to the ordinance.
85. Alyssa Rueda – spoke in favor of the ordinance.
86. Joel Iboa – spoke in favor of the ordinance.
87. Dylan Plummer – spoke in favor of the ordinance.
88. Noelle Studer-Spevak – spoke in favor of the ordinance.
89. Madeline Cowen – spoke in favor of the ordinance.
90. Jazlynn Ludwig – spoke in favor of the ordinance.
91. Kai Schrosk – spoke in favor of the ordinance.
92. Jason Johnson – spoke in opposition to the ordinance.
93. Peter Ullrey – spoke in opposition to the ordinance.
94. Tiffany Monroe – spoke in opposition to the ordinance.
95. John Barofsky – spoke in favor of the ordinance.
96. Monica Henry – spoke in opposition to the ordinance.
97. Mary Moerlins – spoke in opposition to the ordinance.
98. Jacob Trewe – spoke in favor of the ordinance.
99. Robert Troy Flodeen – spoke in opposition to the ordinance.
100. Michelle Palacios – spoke in opposition to the ordinance.
101. Henry Beck – spoke in favor of the ordinance.
102. Chris Montgomery – spoke in opposition to the ordinance.
103. Drew Simrin – spoke in favor of the ordinance.
104. Gretchen Miller – spoke in favor of the ordinance.
105. Dennis Casady – spoke in opposition to the ordinance.
106. Sam Tyler – spoke in favor of the ordinance.
107. Sara Alvarez – spoke in favor of the ordinance.
108. Jan Bohnman – spoke in favor of the ordinance.
109. Joan Kleban – spoke in favor of the ordinance.

Mayor Vinis called for a continuation to the public hearing at a later date. The remaining testimony from those who signed up to speak, but were not called on, will be heard at a future meeting.

Mayor Vinis adjourned the meeting at 10:35 p.m.

Respectfully submitted,

Katie LaSala  
City Recorder

*(Recorded by Sara McKinney)*

Link to the webcast of this City Council meeting [here](#).

## MINUTES

### Eugene City Council Work Session Eugene, Oregon 97401

November 28, 2022  
5:30 p.m.

**Councilors Present:** Greg Evans, Matt Keating, Jennifer Yeh, Mike Clark, Randy Groves, Alan Zelenka, and Emily Semple

Mayor Vinis opened the November 28, 2022, work session of the Eugene City Council in a hybrid format at 101 W 10<sup>th</sup> Avenue, Eugene OR 97401.

#### 1. **WORK SESSION: Alternative Response Study**

City Manager, Sarah Medary introduced Sustainability Manager, Ian Penn, Building and Permit Services Director, Lydia Bishop, and Building Official, Mark Whitmill, who presented information on building electrification and decarbonization community engagement planning.

##### Council Discussion:

- Mayor Vinis – noted that public engagement is an important part of this process.
- Councilor Zelenka – thinks that the City should pursue home energy score programs similar to Portland and other Oregon cities; asked if the engagement plan presented includes commercial and industrial sectors; noted his previous motion was intended to include all sectors; stated the importance of making engagement inclusive of all business and industry.
- Councilor Evans – asked if staff has the capacity to complete the work outlined; asked about the priority level of each project; asked how electrification would impact the local agricultural community and businesses.
- Councilor Clark – prefers to have inclusive business engagement; asked if the Chamber of Commerce is included in the engagement process; asked if the City has received guidance from the State regarding legality of enforcing the electrification ordinance; asked about reporting on the regulatory framework for electrification; asked if denying a specific utility type to people would be create regulatory issues in the future.
- Councilor Groves – would like the Eugene Business Alliance included in the engagement process; asked if manufacturing is considered commercial or industrial; noted that industrial business involvement is crucial to the decarbonization discussion; stated that this issue should go to a public vote; asked about the projected timeline for electrification.
- Councilor Yeh – noted this work will impact the entire community; stated that thorough research and asking the right questions is imperative in this process; stated she would not support sending this topic to a public vote.
- Councilor Keating – noted that public hearing testimony in opposition of electrification was in opposition to limiting choice, not in favor of natural gas; asked if any of the testimony provided at the public hearing shaped the engagement process plan.

- Mayor Vinis – stated that the framework presented will help to build relationships and a foundation for community engagement; noted that this topic stems from the Climate Action Plan 2.0; noted that the food and beverage sector could have the biggest impact and should be engaged in this process.
- Councilor Semple – noted that an engagement process is important; noted that education is an important first step to engaged and informed community input; stated that all forward progress will rely on the education and engagement part of the process; noted Council has two jobs, representation and leadership.
- Councilor Clark – asked if the planned engagement is based on educating the public or opinion gathering; would support sending this topic to public vote; noted that sending this to a public vote could help to rebuild trust with the community.
- Councilor Zelenka – noted that there is currently no viable alternative to burning fossil fuels; asked staff if the public outreach can include alternatives to an overall ban, to allow specific uses for natural gas; is interested in hearing opinions on alternatives from the public.
- Councilor Evans – asked how to incentivize decarbonization in the community, including commercial and industrial; asked what other cities are doing to incentivize decarbonization.
- Councilor Keating – noted that the demand for green HVAC systems will create new career pathways and stable jobs; indicated a desire to partner with building trades for job creation in the green energy sector.
- Councilor Zelenka – noted that the Inflation Reduction Act includes \$27 billion for greenhouse gas reduction projects; noted there are only 18-20 green banks in the United States; stated the City should consider creating a green bank in Eugene; noted that there are state and federal grants for many projects for green upgrades.
- Councilor Clark – is in favor of incentivizing decarbonization.
- Mayor Vinis – noted that nurturing the conversation with the public is vital; noted that going directly to a public vote without an outreach and education engagement process would further confuse and frustrate the issue.
- Councilor Groves – is in favor of incentivizing decarbonization; noted that engagement is important for the success of this process and for rebuilding public trust.
- Mayor Vinis – noted that solar is the fastest growing job industry in Philadelphia due to their solar upgrade programs and training; stated that climate policy directly impacts housing policy, green upgrade grants can make older homes safer and more livable.

Mayor Vinis adjourned the meeting at 6:50 p.m.

Respectfully submitted,

Katie LaSala  
City Recorder

(Recorded by Sara McKinney)  
Webcast of meeting available [here](#).

# EUGENE CITY COUNCIL AGENDA ITEM SUMMARY



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## Approval of Tentative Working Agenda

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Meeting Date: December 12, 2022  
Department: Central Services  
[www.eugene-or.gov](http://www.eugene-or.gov)

Agenda Item Number: 3B  
Staff Contact: Brooke Freed  
Contact Telephone Number: 541-682-5010

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### ISSUE STATEMENT

This is a routine item to approve the City Council Tentative Working Agenda.

### BACKGROUND

On July 31, 2000, the City Council held a process session and discussed the Operating Agreements. Section 2 notes, in part, that “The City Manager shall recommend monthly to the council which items should be placed on the council agenda. This recommendation shall be placed on the consent calendar at the regular City Council meetings (regular meetings are those meetings held on the second and fourth Monday of each month in the Council Chamber). If the recommendation contained in the consent calendar is approved, the items shall be brought before the council on a future agenda. If there are concerns about an item, the item may be pulled from the consent calendar at the request of any councilor or the Mayor. A vote shall occur to determine if the item should be included as future council business.” Scheduling of this item is in accordance with the Council Operating Agreements.

### COUNCIL OPTIONS

The council may choose to approve, amend or not approve the tentative agenda.

### SUGGESTED MOTION

Move to approve the items on the Tentative Working Agenda.

### ATTACHMENTS

A. Tentative Working Agenda

### FOR MORE INFORMATION

Staff Contact: Brooke Freed  
Telephone: 541-682-5010  
Staff E-Mail: [bfreed@eugene-or.gov](mailto:bfreed@eugene-or.gov)

**Updated December 8, 2022**

| December 2022                                        |        |         |                                                                                                                                                                                                                                                                                                                                                         |         |                   |
|------------------------------------------------------|--------|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------|
| Date                                                 | Day    | Time    | Title                                                                                                                                                                                                                                                                                                                                                   | Length  | Dept. Contact     |
| 12-Dec                                               | Monday | 5:30 pm |  Interim Council Appointment, Ward 7 (Work Session, Possible Action)                                                                                                                                                                                                   | 45 mins | Katie LaSala, CS  |
|                                                      |        |         |  Intergovernmental Relations follow-up Discussion (Work Session)                                                                                                                                                                                                       | 45 mins | Ethan Nelson, CS  |
| 12/12 Work Session Location: Public via Virtual only |        |         |                                                                                                                                                                                                                                                                                                                                                         |         |                   |
| 12-Dec                                               | Monday | 7:30 pm |  Committee Reports and Items of Interest                                                                                                                                                                                                                               |         | Finn Cronin, CS   |
|                                                      |        |         |  Res. Acknowledging Receipt of FY22 Annual Comprehensive Financial Report (Consent Agenda)                                                                                                                                                                             |         |                   |
|                                                      |        |         |  Public Hearing continuation from November 21*: Ord. re Electrification of Low-Rise Residential Buildings (An Ordinance Prohibiting Fossil Fuel Infrastructure in New Low-Rise Residential Buildings; and Adding Sections 6.695 and 6.696 to the Eugene Code, 1971.) |         | Lydia Bishop, PDD |
|                                                      |        |         |  Public Forum                                                                                                                                                                                                                                                        |         | Vicki Silvers, CS |
|                                                      |        |         |  Res. of the URA Authorizing a Biennial (24-month) Budget Pursuant to ORS 294.323 (Action)                                                                                                                                                                           |         |                   |
|                                                      |        |         |  Urban Renewal Agency Res. Acknowledging Receipt of FY22 URA Annual Financial Report (Action)                                                                                                                                                                        |         |                   |



December 12, 2022 Meeting - Item 3B

|                                                                              |           |       |                                                                                                                                                                      |         |                     |
|------------------------------------------------------------------------------|-----------|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------------------|
|                                                                              |           |       |  Urban Renewal Agency FY23 December Supplemental Budget (Public Hearing and Action) |         | Liz Butterfield, CS |
|                                                                              |           |       |  City of Eugene FY23 December Supplemental Budget (Public Hearing and Action)       |         | Liz Butterfield, CS |
| <i>Meeting Location: Public via Virtual &amp; Council Chambers, Room 114</i> |           |       |                                                                                                                                                                      |         |                     |
| 14-Dec                                                                       | Wednesday | 12 pm |  Library Levy Report (Work Session)                                                 | 45 mins | Will O'Hearn, LRCS  |
|                                                                              |           |       |  Strategic Planning Update (Work Session)                                           | 45 mins | Sarah Medary, CMO   |
| <i>Work Session Location: Public via Virtual Only</i>                        |           |       |                                                                                                                                                                      |         |                     |

### Council Break December 15 – January 8

| January 2023                                                                        |                       |         |                                                                                                                                              |         |                                         |
|-------------------------------------------------------------------------------------|-----------------------|---------|----------------------------------------------------------------------------------------------------------------------------------------------|---------|-----------------------------------------|
| Date                                                                                | Day                   | Time    | Title                                                                                                                                        | Length  | Dept. Contact                           |
| 4-Jan                                                                               | Wednesday             | 5:30 pm | <b><i>State of the City Address</i></b>                                                                                                      |         | Katie LaSala, CS                        |
| <i>Location: Public via Virtual &amp; Hult Center</i>                               |                       |         |                                                                                                                                              |         |                                         |
| 9-Jan                                                                               | Monday                | 5:30 pm |  Parks and Recreation Funding (Work Session)              | 45 mins | Craig Carnagey, PW<br>Craig Smith, LRCS |
|                                                                                     |                       |         |  TBD (Work Session)                                       | 45 mins | Staff                                   |
| <i>Work Session Location: Public via Virtual Only</i>                               |                       |         |                                                                                                                                              |         |                                         |
| 9-Jan                                                                               | Monday                | 7:30 pm |  Committee Reports and Items of Interest                  |         |                                         |
|                                                                                     |                       |         |  Public Forum                                             |         |                                         |
| <i>Meeting Location: Public via Virtual &amp; Council Chambers, Room 114</i>        |                       |         |                                                                                                                                              |         |                                         |
| 11-Jan                                                                              | Wednesday             | 12 pm   |  Floodplain Development Regulations Update (Work Session) | 45 mins | Jack Blackham, PW                       |
|                                                                                     |                       |         |  TBD (Work Session)                                       | 45 mins | Staff                                   |
| <i>Work Session Location: Public via Virtual Only</i>                               |                       |         |                                                                                                                                              |         |                                         |
| 17-Jan                                                                              | <b><i>Tuesday</i></b> | 5:30 pm |  Skinner Butte Height Amendment (Public Hearing)          |         | Dylan Huber-Heidorn, PDD                |
| <i>Public Hearing Location: Public via Virtual &amp; Council Chambers, Room 114</i> |                       |         |                                                                                                                                              |         |                                         |

|                                                                              |           |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |         |                                                                                                             |
|------------------------------------------------------------------------------|-----------|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------------------------------------------------------------------------------------------------|
| 18-Jan                                                                       | Wednesday | 12 pm   |  Alternative Response Study, P.3<br>(Work Session)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 90 mins | Kristie Hammitt, CS                                                                                         |
| <i>Work Session Location: Public via Virtual Only</i>                        |           |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |         |                                                                                                             |
| 23-Jan                                                                       | Monday    | 5:30 pm |  Parks and Recreation Funding<br>(Work Session)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 45 mins | Craig Carnagey, PW<br>Craig Smith, LRCS                                                                     |
|                                                                              |           |         |  TBD<br>(Work Session)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 45 mins |                                                                                                             |
| <i>Work Session Location: Public via Virtual Only</i>                        |           |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |         |                                                                                                             |
| 23-Jan                                                                       | Monday    | 7:30 pm |  Committee Reports and Items of Interest<br><br> Public Forum<br><br> Low Income Rental Housing<br>Property Tax Exemption<br>(Consent Calendar 2)<br><br> Resolution Annexing Land to the<br>City of Eugene (Assessor's Map 17-<br>04-24-21, Tax Lot 06800 located at<br>90 Arbor Drive) (City File: A 22-9)<br>(Consent Calendar 2)<br><br> An Ordinance Concerning<br>Regulations for Commercial and<br>Industrial Noise; Amending Section<br>6.750 of the Eugene Code, 1971;<br>and Adding Section 6.752 to that<br>Code.<br>(Action) |         | Laura Hammond, PDD<br><br><br><br><br><br><br>Jeff Gepper, PDD<br><br><br><br><br><br><br>Lydia Bishop, PDD |
| <i>Meeting Location: Public via Virtual &amp; Council Chambers, Room 114</i> |           |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |         |                                                                                                             |
| 25-Jan                                                                       | Wednesday | 12 pm   |  Downtown Urban Renewal<br>Follow-up: Downtown Priorities<br>and Projects<br>(Work Session)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 45 mins | Amanda D'Souza                                                                                              |
|                                                                              |           |         |  TBD<br>(Work Session)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 45 mins | Staff                                                                                                       |

| UPCOMING PUBLIC HEARINGS |                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                        |                                     |
|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| Date                     | Topic/Title                                                                                                                                                                                                                                                                                        | Description                                                                                                                                                                                                                                                                                                                                                                                            | Staff Contact                       |
| <b>Dec 12, 7:30 pm</b>   | <b>*Continued from November 21, 2022 Public Hearing:</b> Ord. re Electrification of Low-Rise Residential Buildings – A hearing to consider an Ordinance Prohibiting Fossil Fuel Infrastructure in New Low-Rise Residential Buildings; and Adding Sections 6.695 and 6.696 to the Eugene Code, 1971 | *This is the continuation of the Public Hearing held on November 21, 2022. ONLY speakers 155-188 previously signed up to speak on November 21, 2022 and whose names were not called will be permitted to speak during this period.<br><br>The proposed ordinance is posted online: <a href="https://www.eugene-or.gov/1781/Proposed-Ordinances">https://www.eugene-or.gov/1781/Proposed-Ordinances</a> | Lydia Bishop, PDD<br>541-682-5482   |
| <b>Dec 12, 7:30 pm</b>   | Urban Renewal Agency FY23 December Supplemental Budget                                                                                                                                                                                                                                             | Public hearing pertaining to Urban Renewal Agency FY23 Supplemental budget.                                                                                                                                                                                                                                                                                                                            | Liz Butterfield, CS<br>541-682-5512 |
| <b>Dec 12, 7:30 pm</b>   | City of Eugene FY23 December Supplemental Budget                                                                                                                                                                                                                                                   | Public hearing pertaining to City of Eugene FY23 Supplemental budget.                                                                                                                                                                                                                                                                                                                                  | Liz Butterfield, CS<br>541-682-5512 |

| Approved Work Session Polls to be Scheduled | Councilor      | Date Approved |
|---------------------------------------------|----------------|---------------|
| Fossil Fuel Risk Bonds – TBD                | Groves, Syrett | 10/21/21      |
| Gas Stations – TBD                          | Keating        | 4/15/22       |
| Bethel Area Plan – TBD                      | Evans          | 7/22/22       |

# EUGENE CITY COUNCIL AGENDA ITEM SUMMARY



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## Action: Resolution Acknowledging Receipt of City of Eugene, Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2022

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Meeting Date: December 12, 2022  
Department: Central Services  
[www.eugene-or.gov](http://www.eugene-or.gov)

Agenda Item Number: 3C  
Staff Contact: Finn Cronin  
Contact Telephone Number: 541-682-5394

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### ISSUE STATEMENT

This is a resolution acknowledging receipt of the City of Eugene, Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022. This resolution demonstrates compliance with ORS 297.465(2), which requires that a copy of the City's Annual Comprehensive Financial Report, containing a signed expression of opinion, be furnished to each member of the governing body. The resolution is included as Attachment A.

### BACKGROUND

Under Oregon Municipal Audit Law, the City is required each fiscal year to contract with an authorized accounting firm for the audit of its accounts and fiscal affairs (ORS 297.425). The firm of Moss Adams (auditors) has completed the audit of the City of Eugene's financial statements for the fiscal year ended June 30, 2022 and issued an unmodified opinion (also known as a "clean opinion") on the basic financial statements.

The City has implemented Governmental Accounting Standards Board Statement No. 87, Leases, for the year ended June 30, 2022. This is a new requirement beginning in FY22. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right-to-use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and a capital asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The City has both lessor and lessee activities which are presented in this year's Annual Comprehensive Financial Report.

One of the most important components of the Annual Comprehensive Financial Report is the audit opinion. The auditors have issued two audit reports which can be found on pages 11-13 and pages 170-171 of the Annual Comprehensive Financial Report. In the first report, the auditors have issued an unmodified opinion on the City's basic financial statements, indicating that the City has prepared these statements in conformity with generally accepted accounting principles (GAAP). GAAP for state and local governments is promulgated by the Governmental Accounting Standards Board to ensure consistency in accounting and comparability in financial reporting among state and local governments. A clean opinion is a fundamental financial goal for every

December 12, 2022 Meeting – Item 3C

government, as it represents the highest level of opinion a government can receive from its independent auditors. A clean opinion is an important indicator of sound financial management and creditworthiness to the citizens, other governmental jurisdictions (state and federal), credit rating agencies, investment bankers, bond holders, and other private sector entities. For policy makers, a clean opinion means that the information in the Annual Comprehensive Financial Report is accurate and reliable.

In the second report, the auditors address the City's compliance with applicable provisions of Oregon Revised Statutes including requirements related to debt, deposit of public funds, preparation and adoption of the budget, accounting records and the related internal control structure, etc. The auditors noted that the City complied with all laws with one exception - the City exceeded its legal budget (page 50) in two funds. The fire and emergency medical services General Fund appropriation was overspent by \$101,458 and the police Parks and Recreation Local Option Levy Special Revenue Fund appropriation was overspent by \$1,503.

ORS requires that all over-expenditures be brought to the attention of the governing body regardless of the dollar amount. Because there is no dollar threshold, it is common for local governments to have occasional over-expenditures.

The auditors conduct the audit of the City's basic financial statements in accordance with generally accepted auditing standards and the Minimum Standards for Audits of Oregon Municipal Corporations. In addition, as a recipient of federal grants, the City is subject to the Federal Single Audit Act of 1984, which requires that the audit be conducted in accordance with Government Auditing Standards, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). These standards and the Uniform Guidance require that the auditors plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement and whether the City complied with the laws and regulations pertaining to federally-funded programs. In addition to state and federal requirements, the City has a contractual obligation in connection with its debt issuances which requires that the City issue annual audited financial statements.

Two additional reports, beginning on page 174, specifically address compliance with Federal laws, regulations, contracts and grants, and indicate that the auditors found no material instances of the City's noncompliance with these requirements, nor were there any findings or questioned costs noted in relation to Federal awards made to the City.

Management is responsible for the information contained in, and the preparation of, the City's financial statements. To effectively fulfill this responsibility and to contain the cost of auditor services, City staff devotes significant effort to the closing of accounting records, the preparation of schedules and audit workpapers, and the production of the Annual Comprehensive Financial Report. This also results in staff expertise being developed on specific financial and service issues that can then be used to assist departments and other pertinent parties.

Professional requirements mandate auditors provide a report to the governing body that addresses any concerns or findings they encountered in such audit-related issues as significant

December 12, 2022 Meeting – Item 3C

audit findings, accounting estimates and disagreements with management. Moss Adams' memo addressing these issues for fiscal year 2022 is included as Attachment B and it states that there were no concerns that required communication to the Council.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Eugene for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2021. This was the 46th consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report, which satisfies both generally accepted accounting principles and applicable legal requirements. In addition, the requirements for the certificate provide much of the information needed for the City's credit assessments.

#### **PREVIOUS COUNCIL DIRECTION**

None.

#### **COUNCIL OPTIONS**

None.

#### **CITY MANAGER'S RECOMMENDATION**

The City Manager recommends adoption of the Resolution.

#### **SUGGESTED MOTION**

Move to approve a resolution acknowledging receipt of the Annual Comprehensive Financial Report for the City of Eugene, for the fiscal year ended June 30, 2022.

#### **ATTACHMENTS**

- A. Resolution
- B. Copy of the Moss Adams memo

#### **FOR MORE INFORMATION**

Staff Contact: Finn Cronin  
Telephone: 541-682-5026  
Staff E-Mail: [Fcronin@eugene-or.gov](mailto:Fcronin@eugene-or.gov)

RESOLUTION NO.

A RESOLUTION ACKNOWLEDGING THE RECEIPT OF THE  
ANNUAL COMPREHENSIVE FINANCIAL REPORT OF THE  
CITY OF EUGENE FOR THE FISCAL YEAR ENDED  
JUNE 30, 2022

The City Council of the City of Eugene finds that:

The firm of Moss Adam has completed the audit of the financial statements of the City of Eugene for the fiscal year ended June 30, 2022, as required by ORS 297.425 and, pursuant to ORS 297.465, reported to the Mayor and City Council on its findings.

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 Council hereby acknowledges that it has received the Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022.

The foregoing resolution adopted the 12th day of December 2022.

City Recorder



COMMUNICATIONS WITH THOSE  
CHARGED WITH GOVERNANCE

**CITY OF EUGENE, OREGON**

June 30, 2022



MOSSADAMS



## Communications with Those Charged with Governance

To the Honorable Mayor and Members of the City Council  
City of Eugene, Oregon

We have audited the financial statements the governmental activities, business-type activities, each major fund and the aggregate fund information of the City of Eugene, Oregon (the “City”), as of and for the year ended June 30, 2022. Professional standards require that we provide you with the following information related to our audit.

### **Our Responsibility under Auditing Standards Generally Accepted in the United States of America and Generally Accepted Government Auditing Standards**

As stated in our audit contract amendment signed on June 23, 2022, we are responsible for forming and expressing an opinion about whether the financial statements prepared by management, with your oversight, are prepared, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. As part of an audit conducted in accordance with those standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control over financial reporting. Accordingly, we considered the City’s internal control solely for the purposes of determining our audit procedures and not to provide assurance concerning such internal control.

We are also responsible for communicating significant matters related to the financial statement audit that, in our professional judgment, are relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

The supplementary information was subject to certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves.

**Other Information in the Financial Statements**

Management is responsible for the other information included in the financial statements. The other information comprises the introductory section and statistical section, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon. Our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the audited financial statements. We have read the information, and nothing came to our attention that caused us to believe that such information is materially inconsistent with the financial statements.

**Planned Scope and Timing of the Audit**

We performed the audit according to the planned scope and timing previously communicated to you in contract.

**Significant Audit Findings and Issues*****Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. The City implemented GASB Statement 87, *Leases*. As a lessee, the City was required to recognize a lease liability and an intangible right-to-use lease asset. The resulting lease assets and liabilities were recorded at the present value of payments the City is expected to make during the lease term. As a lessor, the City was required to recognize a lease receivable and a deferred inflow of resources. The resulting lease asset and deferred inflows of resources were recorded at the present value of payments the City is expected to receive during the lease term.

No other significant, new accounting policies were adopted and there were no changes in the application of existing policies during 2022. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

***Significant Accounting Estimates***

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant accounting estimates are the remaining useful lives of capital assets being depreciated, lease discount rates used and the decisions to extend lease agreements, and post-employment benefit obligations for retirement and health plans.

### ***Financial Statement Disclosures***

The disclosures in the financial statements are consistent, clear and understandable. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- Disclosure of the reporting entity and significant accounting policies in Note 1 to the financial statements. This disclosure reports the operations under the governance of the elected officials, as well as the more significant policies used by the City in the preparation of the financial statements.
- Disclosure of the equity in pooled cash and investments in Note 4(A) to the financial statements. This disclosure provides the details of the amounts of cash and investments held in the various types of depositories and securities at year end, as well as the details of the nature of the risks inherent in the City's cash and investment portfolio.
- Disclosure of the City's noncurrent liabilities in Note 4(H) to the financial statements. This disclosure provides the details of the amounts and types of debt outstanding at year end along with the repayment terms, significant covenants, and future maturities of principal and interest.
- Disclosure of the City's risk management programs in Note 5(A) to the financial statements. This disclosure provides a summary of the various risks of loss the City is exposed to, and its method of financing those risks. This note also provides a reconciliation of claims liabilities for the past two years. The claims liability is an estimate that is based on assumptions, and actual results could vary significantly from those estimates.
- Disclosure of post-employment pension and healthcare benefits in Notes 5(C)-(F) to the financial statements. These required disclosures include details on the pension and post-retirement health care benefits the City provides its employees. The recorded liabilities for benefits included in the financial statements are estimates based on assumptions regarding future personnel costs and healthcare trend rates, discount rates, and many other actuarial assumptions.

### ***Significant Unusual Transactions***

We encountered no significant unusual transactions during our audit of the City's financial statements.

### ***Significant Difficulties Encountered in Performing the Audit***

Professional standards require us to inform you of any significant difficulties encountered in performing the audit. No significant difficulties were encountered during our audit of the City's financial statements.

### ***Disagreements with Management***

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of our audit.

***Circumstances that Affect the Form and Content of the Auditor's Report***

There may be circumstances in which we would consider it necessary to include additional information in the auditor's report in accordance with generally accepted auditing standards, *Government Auditing Standards*, or Minimum Standards for Audits of Oregon Municipal Corporations. There were no circumstances that affected the form and content of the auditor's report.

***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all factual and judgmental misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. No corrected or uncorrected misstatements were identified during the audit.

***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated December 5, 2022.

***Management Consultation with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Other Significant Audit Findings or Issues***

We are required to communicate to you other findings or issues arising from the audit that are, in our professional judgment, significant and relevant to your oversight of the financial reporting process. There were no such items identified.

This information is intended solely for the use of the City Council and management of the City, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Moss Adams LLP".

Eugene, Oregon  
December 5, 2022



# EUGENE CITY COUNCIL AGENDA ITEM SUMMARY



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## Continuation of Public Hearing: An Ordinance Prohibiting Fossil Fuel Infrastructure in New Low-Rise Residential Buildings; and Adding Section 6.695 and 6.696 to the Eugene Code, 1971.

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Meeting Date: December 12, 2022  
Department: Planning and Development  
[www.eugene-or.gov](http://www.eugene-or.gov)

Agenda Item Number: 4  
Staff Contact: Lydia Bishop  
Contact Telephone Number: 541-682-5482

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### ISSUE STATEMENT

The purpose of this public hearing is for the Eugene City Council to hear public testimony on a proposed ordinance to prohibit fossil fuel infrastructure in new low-rise residential buildings. Low-rise residential buildings include single-family dwellings, duplexes, triplexes, quadraplexes, cottage clusters and any residential structure that is three-stories or less.

This is the continuation of the public hearing held on November 21, 2022. Only those speakers previously signed up to speak on November 21, 2022 and whose names were not called will be permitted to speak during this hearing.

### BACKGROUND

On November 17, 2021, the City Council received an update on the Climate Action Plan (CAP) 2.0. Regulation of natural gas is one of the strategies specified in the CAP 2.0, and at that meeting, Council provided direction regarding fossil fuel infrastructure, specifically to explore code changes that would require newly constructed buildings to be electric-only. In response, staff reviewed local and State building code and determined that requiring electric-only buildings may be achieved through a local code amendment by adding language to Eugene Code Chapter 6. Staff concluded that prohibiting natural gas and other fossil fuel infrastructure from new buildings is not preempted and would not necessitate a local amendment to the State building code.

On April 13, 2022, staff presented the information about amending Chapter 6 to prohibit fossil fuel infrastructure during a Council work session. Council had a robust discussion regarding the code process and raised several questions regarding greenhouse gas emission reduction and related legislation. The Council requested that staff research these and other questions subsequently sent to staff and requested that information be provided at a follow-up work session in the summer of 2022.

Staff researched these questions raised and returned to present the information at a work session scheduled for July 25, 2022. Council discussed a fossil fuel prohibition and the related questions. The discussion wasn't complete at the July 25, 2022 work session, so Council moved to continue the discussion at the July 27, 2022 work session. At the end of these two work sessions, Council directed the

City Manager to prepare an ordinance to prohibit natural gas and other fossil fuel infrastructure from low-rise residential buildings. This ordinance is attached to this Agenda Item Summary as Attachment A.

### **PREVIOUS COUNCIL DIRECTION**

#### [November 17, 2021 Work Session](#)

City Council was provided an update to the Climate Action Plan (CAP 2.0), and at that work session, Council passed the following motion:

Direct City Manager to schedule a work session to discuss changes to City code that would require all newly constructed commercial and residential and industrial buildings be electric-only beginning January 1, 2023.

#### [April 13, 2022 Work Session](#)

City Council held a work session to discuss providing a code path for all new buildings to be electric-only. At that meeting, Council passed the following motion:

Direct the City Manager to schedule the next work session on this topic before July 31, 2022 to answer the questions brought forth in this work session and other questions submitted by Councilors.

#### [July 25, 2022 Work Session](#) and [July 27, 2022 Work Session](#)

Starting on July 25, 2022 and continuing into the July 27, 2022 work session, the Council discussed details of prohibiting natural gas and other fossil fuel infrastructure. This included a discussion of an infeasibility waiver for equipment and businesses that would not be able to function without the use of fossil fuel. This discussion was held during two full work sessions, and resulted in the following motion which passed 5:3:

Direct the City Manager to draft an ordinance prohibiting natural gas and other fossil fuel infrastructure in all new low-rise residential buildings for which permits are submitted after June 30, 2023 and schedule a public hearing on the ordinance in the fall.

### **COUNCIL OPTIONS**

No action is required at this time. Options will be provided when this item is scheduled for action.

### **CITY MANAGER'S RECOMMENDATION**

This item is scheduled for public hearing only. Following the public hearing and the City's receipt of any testimony, the City Manager will make a recommendation to be included in the Council's materials when this item is scheduled for action.

### **ATTACHMENTS**

- A. An Ordinance Prohibiting Fossil Fuel Infrastructure in New Low-Rise Residential Buildings; and Adding Section 6.695 and 6.696 to the Eugene Code, 1971.

**FOR MORE INFORMATION**

Staff Contact: Lydia Bishop

Telephone: 541-682-5482

Staff E-Mail: [LBishop@Eugene-or.gov](mailto:LBishop@Eugene-or.gov)

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE PROHIBITING FOSSIL FUEL INFRASTRUCTURE IN NEW LOW-RISE RESIDENTIAL BUILDINGS; AND ADDING SECTIONS 6.695 AND 6.696 TO THE EUGENE CODE, 1971.**

**THE CITY OF EUGENE DOES ORDAIN AS FOLLOWS:**

**Section 1.** The following heading and Section 6.695 of the Eugene Code, 1971, are added to provide as follows:

**Prohibition on Fossil Fuel Infrastructure**

**6.695 Prohibition on Fossil Fuel Infrastructure – Definitions.**

*For purposes of EC 6.696, the following words and phrases shall mean:*

***Fossil fuel.*** Any of a class of hydrocarbon-containing materials of biological origin occurring within Earth's crust that can be used as a source of energy. This includes coal, petroleum or petroleum products, and natural gas.

***Fossil fuel Infrastructure.*** Natural gas piping, fuel oil piping, or other fossil fuel piping or conveyance system within a building, that connects a source of supply to a fossil-fuel-burning appliance.

***Low-rise Residential Building.*** Any building that has a height of three stories above grade or less, that includes one or more dwelling units, and where occupants are primarily permanent in nature (30 days or more) including but not limited to detached one- and two-family dwellings, attached single family dwellings (townhouses), manufactured dwellings, and multi-family residential buildings. This does not include a mixed occupancy building, as defined by Oregon building code, that includes a commercial use.

***Natural Gas.*** A natural gas, liquified petroleum gas or mixture of these.

**Section 2.** Section 6.696 of the Eugene Code, 1971, is added to provide as follows:

**6.696 Prohibition on Fossil Fuel Infrastructure – Prohibition and Applicability**

**(1)** Fossil fuel infrastructure is prohibited in a low-rise residential building that has never before been used or occupied for any purpose.

**(2)** The City shall deny an application for a permit, or suspend or revoke an issued permit, that does not comply with this section.

**(3)** This section applies to building permit applications, including those necessary to

Ordinance - Page 1 of 2

*install a new manufactured dwelling, submitted on or after June 30, 2023.*

**(4) This section shall in no way be construed as amending the state building code, as defined in ORS 455.010.**

**Section 3.** The City Recorder, at the request of, or with the consent of the City Attorney, is authorized to administratively correct any reference errors contained herein, or in other provisions of the Eugene Code, 1971, to the provisions added, amended or repealed herein.

**Passed by the City Council this**

\_\_\_\_ day of \_\_\_\_\_, 2022.

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

**Approved by the Mayor this**

\_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
**Mayor**

# EUGENE CITY COUNCIL AGENDA ITEM SUMMARY



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## Public Forum

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Meeting Date: December 12, 2022  
Department: Central Services  
[www.eugene-or.gov](http://www.eugene-or.gov)

Agenda Item Number: 5  
Staff Contact: Sara McKinney  
Contact Telephone Number: 541-682-8497

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### ISSUE STATEMENT

This segment allows citizens the opportunity to express opinions and provide information to the council. Testimony presented during the Public Forum should be on city-related issues and should not address items which have already been heard by a Hearings Official or are on the present agenda as a public hearing item.

### SUGGESTED MOTION

No action is required; this is an informational item only.

### FOR MORE INFORMATION

Staff Contact: Sara McKinney  
Telephone: 541-682-8497  
Staff E-Mail: [smckinney@eugene-or.gov](mailto:smckinney@eugene-or.gov)

# EUGENE URBAN RENEWAL AGENCY

## AGENDA ITEM SUMMARY



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### Action: Resolution Authorizing a Biennial (24-Month) Budget

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Meeting Date: December 12, 2022  
Department: Central Services  
[www.eugene-or.gov](http://www.eugene-or.gov)

Agenda Item Number: 6  
Staff Contact: Vicki Silvers  
Contact Telephone Number: 541-682-5082

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#### ISSUE STATEMENT

The Urban Renewal Agency (Agency) Board will consider a resolution to authorize the Agency Director to move the Agency's annual budget to a biennial budget (24-month) starting in years 2023-2025.

#### BACKGROUND

The Agency is moving from a one-year budget process to a biennial (24-month) budget as authorized by Oregon Revised Statute (ORS) 294.323. Moving to a biennial budget cycle helps achieve several goals: it provides time each cycle to complete the Priority Based Budget process, creates space for staff to have a more deliberative budget process and supports a regular cycle of public engagement and Agency strategic planning. The aim with all these efforts is to provide more financial transparency, stewardship, and accountability. This will allow for more robust engagement earlier in the budget process and flexibility to address new and emerging needs that will support Agency and community priorities.

There will continue to be opportunities to make adjustments for unanticipated events and related budget actions during the biennium through supplemental budget actions. Staff anticipates a minimum of two supplemental budget processes during the biennium and can schedule additional actions if needed at any time.

Budget Committee work will include budget review and recommendations, supplemental budget review, financial condition updates, mid-biennium reports, and additional meetings throughout the biennium on budget related topics. Staff will work with the Budget Committee Chair to present a draft process to the committee. Code changes needed to re-align Budget Committee terms with a biennial budget cycle will come back for Agency consideration in early 2023.

#### PREVIOUS COUNCIL DIRECTION

[May 9, 2022, Work Session](#)

The City Manager provided information on a change in approach to the City of Eugene's budget process. This presentation was informational and an opportunity for Council to ask questions and share comments on the process.

December 12, 2022 Meeting – Item 6

#### February 14, 2022, Work Session

The City Manager and Abby Alway provided information on a change in approach to the City of Eugene's budget process. The presentation was informational and provided an opportunity for Council to ask questions and share comments on the process.

#### **AGENCY OPTIONS**

- A. Adopt the resolution
- B. Deny the resolution

#### **AGENCY DIRECTOR'S RECOMMENDATION**

The Agency Director recommends that the Urban Renewal Agency Board adopt the resolution authorizing a biennial budget.

#### **SUGGESTED MOTION**

Move to adopt a resolution authorizing a biennial budget.

#### **ATTACHMENTS**

- A. Resolution of the Urban Renewal Agency of the City of Eugene Authorizing a Biennial (24-Month) Budget Pursuant to ORS 294.232.

#### **FOR MORE INFORMATION**

Staff Contact: Vicki Silvers  
Telephone: 541-682-5082  
Staff E-Mail: [vsilvers@eugene-or.gov](mailto:vsilvers@eugene-or.gov)

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION OF THE URBAN RENEWAL AGENCY OF THE CITY  
OF EUGENE AUTHORIZING A BIENNIAL (24-MONTH) BUDGET  
PURSUANT TO ORS 294.323.**

**The Urban Renewal Agency of the City of Eugene finds that:**

**A.** Oregon Revised Statute (ORS) 294.323 authorizes local governments to adopt biennial (24-month) budgets so long as certain requirements are met. Specifically, ORS 294.323(1), provides that a municipal corporation may prepare the budget and budget documents for a period of 24 months if doing so is authorized by ordinance, resolution, or charter.

**B.** The Urban Renewal Agency of the City of Eugene deems it appropriate to develop its budget for a longer-term perspective than one year.

**C.** ORS 294.323(2) requires that when a governing body of a municipal corporation prepares a biennial budget, the governing body shall certify to the assessor for each fiscal year of the budget period the ad valorem property tax amount or rate for the ensuing fiscal year.

**NOW, THEREFORE,**

**BE IT RESOLVED by the Urban Renewal Agency of the City of Eugene as follows:**

**Section 1.** The Urban Renewal Agency authorizes the budget and budget documents be prepared for a period of 24 months, declares its intent to prepare and adopt a biennial budget, and instructs the Budget Officer to prepare the budget and budget documents for a 24-month period beginning July 1, 2023, and continuing thereafter unless and until the City Council repeals this Resolution.

**Section 2.** The Urban Renewal Agency will annually certify to the assessor the ad valorem property tax amount or rate for the ensuing fiscal year.

**Section 3.** This Resolution is effective immediately upon its passage by the City Council.

**The foregoing Resolution adopted the \_\_\_\_\_ day of \_\_\_\_\_, 2022.**

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

# EUGENE URBAN RENEWAL AGENCY

## AGENDA ITEM SUMMARY



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Action: Resolution Acknowledging Receipt of the Annual Financial Report of the Urban Renewal Agency of the City of Eugene for the Fiscal Year Ended June 30, 2022

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Meeting Date: December 12, 2022  
Department: Central Services  
[www.eugene-or.gov](http://www.eugene-or.gov)

Agenda Item Number: 7  
Staff Contact: Finn Cronin  
Contact Telephone Number: 541-682-5394

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### ISSUE STATEMENT

This is a resolution acknowledging receipt of the Annual Financial Report (Report) of the Urban Renewal Agency (Agency) of the City of Eugene for the fiscal year ended June 30, 2022. This resolution demonstrates compliance with ORS 297.465(2), which requires that a copy of the Agency's financial report, containing a signed expression of opinion, be furnished to each member of the governing body. The resolution is included as Attachment A.

### BACKGROUND

Under Oregon Municipal Audit Law, the Agency is required each fiscal year to contract with an authorized accounting firm for the audit of its accounts and fiscal affairs (ORS 297.425). The regional firm of Moss Adams (auditors) has completed the audit of the Agency's annual financial report for the fiscal year ended June 30, 2022 and issued an unmodified opinion (also known as a "clean opinion") on the basic financial statements.

The key components of the audit results are the two auditors' reports on pages 3-5 and pages 43-44. In the first report, the auditors have issued an unmodified opinion on the Agency's basic financial statements, indicating that the Agency has prepared the statements in conformity with generally accepted accounting principles (GAAP). GAAP for state and local governments is promulgated by the Governmental Accounting Standards Board to ensure consistency in accounting and comparability in financial reporting among state and local governments. A clean opinion is a fundamental financial goal for every government, as it represents the highest level of opinion a government can receive from its independent auditors. A clean opinion is an important indicator of sound financial management and creditworthiness to the citizens, other governmental jurisdictions (state and federal), credit rating agencies, investment bankers, bond holders, and other private sector entities. For policy makers, a clean opinion means that the information in the Annual Financial Report is accurate and reliable.

In the second report, the auditors address the Agency's compliance with applicable provisions of Oregon Revised Statutes including requirements related to debt, deposit of public funds, preparation and adoption of the budget, accounting records and related internal control structure, etc. The auditors noted that nothing came to their attention that caused them to believe that the Agency was not in compliance with state regulations. The auditors conduct the audit of the

December 12, 2022 Meeting – Item 7

Agency's basic financial statements in accordance with generally accepted auditing standards and the Minimum Standards for Audits of Oregon Municipal Corporations.

One additional report, beginning on page 47, specifically address compliance with Federal laws, regulations, contracts, and grants, and indicate that the auditors found no material instances of the City's noncompliance with these requirements.

Management is responsible for the information contained in, and the preparation of, the Agency's financial statements. To effectively fulfill this responsibility and to contain the cost of auditor services, staff devotes significant effort to the closing of accounting records, the preparation of schedules and audit work papers, and the production of the Annual Financial Report. This also results in staff expertise being developed on specific financial and service issues that can then be used to assist departments and other pertinent parties.

Professional requirements mandate auditors provide a report to the governing body that addresses any concerns or findings they encountered in such audit-related issues as significant audit findings, accounting estimates and disagreements with management. Moss Adams' memo addressing these issues for fiscal year 2022 is included as Attachment B and it states that there were no concerns that required communication to the Agency.

#### **PREVIOUS AGENCY DIRECTION**

None.

#### **AGENCY OPTIONS**

None.

#### **AGENCY DIRECTOR'S RECOMMENDATION**

The Agency Director recommends adoption of the Resolution.

#### **SUGGESTED MOTION**

Move to approve a resolution acknowledging receipt of the Annual Financial Report for the Urban Renewal Agency of the City of Eugene for the fiscal year ended June 30, 2022.

#### **ATTACHMENTS**

- A. Resolution
- B. Copy of the Moss Adams memo

#### **FOR MORE INFORMATION**

Staff Contact: Finn Cronin  
Telephone: 541-682-5394  
Staff E-Mail: [Fcronin@eugene-or.gov](mailto:Fcronin@eugene-or.gov)

December 12, 2022 Meeting – Item 7

RESOLUTION NO.

A RESOLUTION ACKNOWLEDGING THE RECEIPT OF THE  
ANNUAL FINANCIAL REPORT OF THE URBAN RENEWAL  
AGENCY OF THE CITY OF EUGENE, FOR THE FISCAL YEAR  
ENDED JUNE 30, 2022

The Urban Renewal Agency of the City of Eugene finds that:

The firm of Moss Adams has completed the audit of the financial statements of the Urban Renewal Agency of the City of Eugene for the fiscal year ended June 30, 2022, as required by ORS 297.425 and, pursuant to ORS 297.465, reported to the Board on its findings.

NOW, THEREFORE,

BE IT RESOLVED by the Urban Renewal Agency of the City of Eugene, as follows:

Section 1. That the Board hereby acknowledges that it has received the "Annual Financial Report of the Urban Renewal Agency, a Component Unit of the City of Eugene, for the fiscal year ended June 30, 2022."

The foregoing resolution adopted the 12th day of December 2022.

Director

# EUGENE URBAN RENEWAL AGENCY

## AGENDA ITEM SUMMARY



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Public Hearing and Action: Resolution Adopting a Supplemental Budget; Making Appropriations for the Urban Renewal Agency of the City of Eugene for the Fiscal Year Beginning July 1, 2022, and Ending June 30, 2023

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Meeting Date: December 12, 2022  
Department: Central Services  
[www.eugene-or.gov](http://www.eugene-or.gov)

Agenda Item Number: 8  
Staff Contact: Liz Butterfield  
Contact Telephone Number: 541-682-5512

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### ISSUE STATEMENT

Urban Renewal Agency (Agency) Board approval of the December Supplemental Budget for Fiscal Year 2023 (FY23) is requested after a public hearing. Oregon Local Budget Law (ORS 294.471) allows for supplemental budgets in the event of "An occurrence or condition that is not ascertained when preparing the original budget or a previous supplemental budget for the current year or current budget period and that requires a change in financial planning." ORS 294.471 also allows for a supplemental budget if there are "funds that are made available by another unit of federal, state or local government and the availability of which could not reasonably be foreseen when preparing the original budget or a previous supplemental budget for the current year or current budget period." This supplemental budget does not authorize any increase in the property tax levy and has been published in compliance with the Oregon Local Budget Law.

### BACKGROUND

The supplemental budget that occurs in December of each fiscal year is usually the largest because of the audit adjustments to budgeted Beginning Working Capital and the reappropriation of funds from the prior fiscal year for contracts, program initiatives or projects that were started but not completed in that fiscal year. This supplemental budget consists of transactions to amend the Agency Adopted Budget to reconcile Beginning Working Capital, Capital Carryover, and Encumbrances Carryover, to reappropriate those dollars or place them into reserve, and authorizes other unanticipated changes in legal appropriations. A detailed description of these transactions is provided in Attachment A.

#### Beginning Working Capital

Moss Adams, LLP, the Agency's external auditor, has completed its Fiscal Year 2022 (FY22) audit and this supplemental budget includes Marginal Beginning Working Capital (MBWC) adjustments for all Agency funds. The MBWC is the difference between the estimate of FY22 ending working capital that was made in the FY23 Adopted Budget and the audited actual FY22 ending working capital. The total audited adjustment to the FY23 budgeted Beginning Working Capital for all Agency funds is a decrease of \$4,468,553.

### Capital Carryover

The Capital Project Carryover Reconciliation is included in this supplemental budget. An estimate of the unspent balance in each capital project was established in the FY23 Adopted Budget. These estimates have been reconciled with the actual FY22 expenditures, and the Capital Budget is adjusted to reflect the remaining unspent balances in each project. The Capital Carryover on this supplemental budget decreases the Capital Budget by \$4,018,447 and increases Balance Available by the same amount.

### Revenue and One-Time Funding Requests: Two additional actions are requested:

Revenue: In FY08, the URA Downtown District transferred \$600,000 to the City to act as a reserve for HUD loan and grant programs used to help offset the development costs of the Woolworth Building. The developer repaid the loan at the end of FY22, and this action will transfer back to the URA Downtown District the original reserve amount plus accrued interest through the end of FY22 for a total transfer of \$664,490.

One-Time Funding Request: Increase the interfund transfer by \$600,000 from the URA Downtown Debt Service Fund (812) to the URA Downtown Capital Projects Fund (813). This transfer provides cashflow for existing capital projects currently active in the Downtown District and does not modify any project budgets.

### Timing

In some cases, expenditure authority is needed immediately to carry out Agency Board direction or to meet legal or program requirements. Approval of the December supplemental budget allows the organization to prepare more accurate mid-year projections and to more accurately project the Beginning Working Capital for the 2023-2025 Biennial Proposed Budget.

## **PREVIOUS AGENCY BOARD DIRECTION**

### [June 27, 2022 Agency Board Meeting](#)

The Agency Board held a public hearing and took action to adopt the FY23 Budget for the Urban Renewal Agency.

## **AGENCY OPTIONS**

Particular requests requiring more information or discussion may be removed from the December Supplemental Budget and delayed for action in a future supplemental budget. In certain cases, there may be a financial or legal impact to delaying budget approval. The Agency Board may also adopt amended appropriation amounts or funding sources for specific requests in the supplemental budget.

## **AGENCY DIRECTOR'S RECOMMENDATION**

Approve the resolution in Attachment B adopting the December Supplemental Budget.

**SUGGESTED MOTION**

Move to approve a resolution, adopting a Supplemental Budget, making appropriations for the Urban Renewal Agency of the City of Eugene for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

**ATTACHMENTS**

- A. Transaction Summary
- B. Resolution

**FOR MORE INFORMATION**

Staff Contact: Liz Butterfield  
Telephone: 541-682-5512  
Staff E-Mail: [EButterfield@eugene-or.gov](mailto:EButterfield@eugene-or.gov)

# Transaction Summary

## 812 Urban Renewal Agency Downtown Debt Service Fund

|                                  | FY23<br>Adopted  | FY23<br>SB1 Action | FY23<br>Revised  |
|----------------------------------|------------------|--------------------|------------------|
| <b>I. RESOURCES</b>              |                  |                    |                  |
| <b>BEGINNING WORKING CAPITAL</b> | 112,282          | (24,189) a         | 88,093           |
| <b>CHANGE TO WORKING CAPITAL</b> |                  |                    |                  |
| REVENUE                          |                  |                    |                  |
| Taxes                            | 2,718,000        | 0                  | 2,718,000        |
| Total Revenue                    | 2,718,000        | 0                  | 2,718,000        |
| <b>TOTAL RESOURCES</b>           | <b>2,830,282</b> | <b>(24,189)</b>    | <b>2,806,093</b> |
| <b>II. REQUIREMENTS</b>          |                  |                    |                  |
| Non-Departmental                 |                  |                    |                  |
| Interfund Transfers              | 1,833,130        | 600,000 b          | 2,433,130        |
| Balance Available                | 997,152          | (624,189) a,b      | 372,963          |
| Total Non-Departmental           | 2,830,282        | (24,189)           | 2,806,093        |
| <b>TOTAL REQUIREMENTS</b>        | <b>2,830,282</b> | <b>(24,189)</b>    | <b>2,806,093</b> |

## 812 Urban Renewal Agency Downtown Debt Service

a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$24,189 and decrease Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **One-Time Funding Request**: Increase Interfund Transfers expense by \$600,000 for a transfer to the URA Downtown Capital Projects Fund (813), and decrease Balance Available by the same amount. This transfer provides cashflow for existing capital projects currently active in the Downtown District.

|                                   | FY23<br>Adopted  | FY23<br>SB1 Action |       | FY23<br>Revised  |
|-----------------------------------|------------------|--------------------|-------|------------------|
| <b>I. RESOURCES</b>               |                  |                    |       |                  |
| <b>BEGINNING WORKING CAPITAL</b>  | 5,630,435        | (3,131,637)        | a     | 2,498,798        |
| <b>CHANGE TO WORKING CAPITAL</b>  |                  |                    |       |                  |
| REVENUE                           |                  |                    |       |                  |
| Miscellaneous                     | 17,000           | 0                  |       | 17,000           |
| Interfund Transfers               | 1,215,793        | 600,000            | b     | 1,815,793        |
| Total Revenue                     | 1,232,793        | 600,000            |       | 1,832,793        |
| <b>TOTAL RESOURCES</b>            | <b>6,863,228</b> | <b>(2,531,637)</b> |       | <b>4,331,591</b> |
| <b>II. REQUIREMENTS</b>           |                  |                    |       |                  |
| Capital Projects                  |                  |                    |       |                  |
| Capital Projects                  | 53,126           | 0                  |       | 53,126           |
| Capital Carryover                 | 5,630,435        | (2,578,164)        | c     | 3,052,271        |
| Total Capital Projects            | 5,683,561        | (2,578,164)        |       | 3,105,397        |
| Non-Departmental                  |                  |                    |       |                  |
| Debt Service                      | 96,000           | 0                  |       | 96,000           |
| Intergovernmental Loan Repayments | 1,066,667        | 0                  |       | 1,066,667        |
| Balance Available                 | 17,000           | 46,527             | a,b,c | 63,527           |
| Total Non-Departmental            | 1,179,667        | 46,527             |       | 1,226,194        |
| <b>TOTAL REQUIREMENTS</b>         | <b>6,863,228</b> | <b>(2,531,637)</b> |       | <b>4,331,591</b> |

### 813 Urban Renewal Agency Downtown Capital Projects Fund

a) **Beginning Working Capital Reconciliation:** Decrease the budgeted Beginning Working Capital by \$3,131,637 and decrease Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **One-Time Funding Request:** Increase Interfund Transfers revenue by \$600,000 to receive a transfer from the URA Downtown Debt Service Fund (812), and increase Balance Available by the same amount. This transfer provides cashflow for for existing capital projects currently active in the Downtown District.

c) **Capital Carryover Reconciliation:** Decrease Capital Carryover appropriations by \$2,578,164 and increase Balance Available by the same amount. This adjustment reconciles the FY23 Capital Carryover Estimate to the actual ending FY22 capital projects balance.

# 817 Urban Renewal Agency Downtown General Fund

Attachment A

|                                  | FY23<br>Adopted  | FY23<br>SB1 Action |     | FY23<br>Revised  |
|----------------------------------|------------------|--------------------|-----|------------------|
| <b>I. RESOURCES</b>              |                  |                    |     |                  |
| <b>BEGINNING WORKING CAPITAL</b> | 5,093,625        | 310,462            | a   | 5,404,087        |
| <b>CHANGE TO WORKING CAPITAL</b> |                  |                    |     |                  |
| REVENUE                          |                  |                    |     |                  |
| Intergovernmental                | 0                | 664,490            | b   | 664,490          |
| Miscellaneous                    | 57,044           | 0                  |     | 57,044           |
| Interfund Transfers              | 617,337          | 0                  |     | 617,337          |
| Fiscal Transactions              | 32,325           | 0                  |     | 32,325           |
| Total Revenue                    | 706,706          | 664,490            |     | 1,371,196        |
| <b>TOTAL RESOURCES</b>           | <b>5,800,331</b> | <b>974,952</b>     |     | <b>6,775,283</b> |
| <b>II. REQUIREMENTS</b>          |                  |                    |     |                  |
| Department Operating             |                  |                    |     |                  |
| Planning and Development         | 755,771          | 0                  |     | 755,771          |
| Total Department Operating       | 755,771          | 0                  |     | 755,771          |
| Non-Departmental                 |                  |                    |     |                  |
| Special Payments                 | 4,164,670        | 0                  |     | 4,164,670        |
| Balance Available                | 879,890          | 974,952            | a,b | 1,854,842        |
| Total Non-Departmental           | 5,044,560        | 974,952            |     | 6,019,512        |
| <b>TOTAL REQUIREMENTS</b>        | <b>5,800,331</b> | <b>974,952</b>     |     | <b>6,775,283</b> |

## 817 Urban Renewal Agency Downtown General Fund

a) **Beginning Working Capital Reconciliation**: Increase the budgeted Beginning Working Capital by \$310,462 and increase Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Revenue**: Increase Intergovernmental revenue by \$664,490 and increase Balance Available by the same amount for a transfer from the City Community Development Fund (170) to the URA. In FY08, the URA Downtown District transferred \$600,000 to the City to act as a reserve for HUD loan and grant programs used to help offset the development costs of the Woolworth Building. The developer repaid the loan at the end of FY22, and this action will transfer back to the URA Downtown District the original reserve amount plus accrued interest through the end of FY22.

|                                  | FY23<br>Adopted  | FY23<br>SB1 Action |   | FY23<br>Revised  |
|----------------------------------|------------------|--------------------|---|------------------|
| <b>I. RESOURCES</b>              |                  |                    |   |                  |
| <b>BEGINNING WORKING CAPITAL</b> | 3,477,543        | 136,533            | a | 3,614,076        |
| <b>CHANGE TO WORKING CAPITAL</b> |                  |                    |   |                  |
| REVENUE                          |                  |                    |   |                  |
| Taxes                            | 3,353,500        | 0                  |   | 3,353,500        |
| Miscellaneous                    | 13,000           | 0                  |   | 13,000           |
| Total Revenue                    | 3,366,500        | 0                  |   | 3,366,500        |
| <b>TOTAL RESOURCES</b>           | <b>6,844,043</b> | <b>136,533</b>     |   | <b>6,980,576</b> |
| <b>II. REQUIREMENTS</b>          |                  |                    |   |                  |
| Department Operating             |                  |                    |   |                  |
| Planning and Development         | 685,410          | 0                  |   | 685,410          |
| Total Department Operating       | 685,410          | 0                  |   | 685,410          |
| Non-Departmental                 |                  |                    |   |                  |
| Special Payments                 | 1,323,658        | 0                  |   | 1,323,658        |
| Balance Available                | 4,834,975        | 136,533            | a | 4,971,508        |
| Total Non-Departmental           | 6,158,633        | 136,533            |   | 6,295,166        |
| <b>TOTAL REQUIREMENTS</b>        | <b>6,844,043</b> | <b>136,533</b>     |   | <b>6,980,576</b> |

### 821 Urban Renewal Agency Riverfront General Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$136,533 and increase Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

## 823 Urban Renewal Agency Riverfront Capital Projects Fund Attachment A

|                                  | FY23<br>Adopted   | FY23<br>SB1 Action |     | FY23<br>Revised  |
|----------------------------------|-------------------|--------------------|-----|------------------|
| <b>I. RESOURCES</b>              |                   |                    |     |                  |
| <b>BEGINNING WORKING CAPITAL</b> | 8,570,130         | (1,759,722)        | a   | 6,810,408        |
| <b>CHANGE TO WORKING CAPITAL</b> |                   |                    |     |                  |
| REVENUE                          |                   |                    |     |                  |
| Miscellaneous                    | 3,111,000         | 0                  |     | 3,111,000        |
| Total Revenue                    | 3,111,000         | 0                  |     | 3,111,000        |
| <b>TOTAL RESOURCES</b>           | <b>11,681,130</b> | <b>(1,759,722)</b> |     | <b>9,921,408</b> |
| <b>II. REQUIREMENTS</b>          |                   |                    |     |                  |
| Capital Projects                 |                   |                    |     |                  |
| Capital Projects                 | 3,630,000         | 0                  |     | 3,630,000        |
| Capital Carryover                | 6,428,316         | (1,440,283)        | b   | 4,988,033        |
| Total Capital Projects           | 10,058,316        | (1,440,283)        |     | 8,618,033        |
| Non-Departmental                 |                   |                    |     |                  |
| Special Payments                 | 0                 | 0                  |     | 0                |
| Balance Available                | 1,622,814         | (319,439)          | a,b | 1,303,375        |
| Total Non-Departmental           | 1,622,814         | (319,439)          |     | 1,303,375        |
| <b>TOTAL REQUIREMENTS</b>        | <b>11,681,130</b> | <b>(1,759,722)</b> |     | <b>9,921,408</b> |

### 823 Urban Renewal Agency Riverfront Capital Projects Fund

a) **Beginning Working Capital Reconciliation**: Decrease the budgeted Beginning Working Capital by \$1,759,722 and decrease Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Capital Carryover Reconciliation**: Decrease Capital Carryover appropriations by \$1,440,283 and increase Balance Available by the same amount. This adjustment reconciles the FY23 Capital Carryover Estimate to the actual ending FY22 capital projects balance.

**Resolution Number XXXX**

**A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET;  
MAKING APPROPRIATIONS FOR THE URBAN RENEWAL AGENCY  
OF THE CITY OF EUGENE  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022,  
AND ENDING JUNE 30, 2023.**

The Urban Renewal Agency of the City of Eugene finds that adopting the Supplemental Budget and making appropriations is necessary under ORS 294.471.

**NOW THEREFORE,**

**BE IT RESOLVED BY THE URBAN RENEWAL AGENCY OF THE CITY OF EUGENE** as follows:

Section 1.

That the Supplemental Budget for the Urban Renewal Agency of the City of Eugene, Oregon, for the fiscal year beginning July 1, 2022, and ending June 30, 2023, as set forth in attached Exhibit A is hereby adopted.

Section 2.

The supplemental amounts for the fiscal year beginning July 1, 2022, and ending June 30, 2023, and for the purposes shown in attached Exhibit A are hereby appropriated.

Section 3.

That this Supplemental Budget is prepared in accordance with ORS 294.471(1), which authorizes the formulation of a supplemental budget resulting from "An occurrence or condition that is not ascertained when preparing the original budget or a previous supplemental budget for the current year or current budget period and that requires a change in financial planning." This Supplemental Budget was published in accordance with ORS 294.471(3).

Section 4.

This resolution complies with ORS 294.471(4), and does not authorize an increase in the levy of property taxes above the amount in the Annual Budget publication.

The foregoing resolution adopted this 12th day of December, 2022.

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City Recorder

**EXHIBIT A**Amounts  
in dollars**URBAN RENEWAL AGENCY DOWNTOWN GENERAL FUND****Non-Departmental**

|   |                   |         |
|---|-------------------|---------|
| * | Balance Available | 974,952 |
|---|-------------------|---------|

|                               |  |                |
|-------------------------------|--|----------------|
| <b>Total Non-Departmental</b> |  | <b>974,952</b> |
|-------------------------------|--|----------------|

|                                        |  |                |
|----------------------------------------|--|----------------|
| <b>TOTAL URA DOWNTOWN GENERAL FUND</b> |  | <b>974,952</b> |
|----------------------------------------|--|----------------|

**URBAN RENEWAL AGENCY DOWNTOWN DEBT SERVICE FUND****Non-Departmental**

|  |                     |         |
|--|---------------------|---------|
|  | Interfund Transfers | 600,000 |
|--|---------------------|---------|

|   |                   |           |
|---|-------------------|-----------|
| * | Balance Available | (624,189) |
|---|-------------------|-----------|

|                               |  |                 |
|-------------------------------|--|-----------------|
| <b>Total Non-Departmental</b> |  | <b>(24,189)</b> |
|-------------------------------|--|-----------------|

|                                             |  |                 |
|---------------------------------------------|--|-----------------|
| <b>TOTAL URA DOWNTOWN DEBT SERVICE FUND</b> |  | <b>(24,189)</b> |
|---------------------------------------------|--|-----------------|

**URBAN RENEWAL AGENCY DOWNTOWN CAPITAL PROJECTS FUND****Capital Projects**

|  |                  |             |
|--|------------------|-------------|
|  | Capital Projects | (2,578,164) |
|--|------------------|-------------|

|                               |  |                    |
|-------------------------------|--|--------------------|
| <b>Total Capital Projects</b> |  | <b>(2,578,164)</b> |
|-------------------------------|--|--------------------|

**Non-Departmental**

|   |                   |        |
|---|-------------------|--------|
| * | Balance Available | 46,527 |
|---|-------------------|--------|

|                               |  |               |
|-------------------------------|--|---------------|
| <b>Total Non-Departmental</b> |  | <b>46,527</b> |
|-------------------------------|--|---------------|

|                                                 |  |                    |
|-------------------------------------------------|--|--------------------|
| <b>TOTAL URA DOWNTOWN CAPITAL PROJECTS FUND</b> |  | <b>(2,531,637)</b> |
|-------------------------------------------------|--|--------------------|

**URBAN RENEWAL AGENCY RIVERFRONT GENERAL FUND****Non-Departmental**

|                     |         |
|---------------------|---------|
| * Balance Available | 136,533 |
|---------------------|---------|

|                               |                |
|-------------------------------|----------------|
| <b>Total Non-Departmental</b> | <b>136,533</b> |
|-------------------------------|----------------|

|                                          |                |
|------------------------------------------|----------------|
| <b>TOTAL URA RIVERFRONT GENERAL FUND</b> | <b>136,533</b> |
|------------------------------------------|----------------|

**URBAN RENEWAL AGENCY RIVERFRONT CAPITAL PROJECTS FUND****Capital Projects**

|                  |             |
|------------------|-------------|
| Capital Projects | (1,440,283) |
|------------------|-------------|

|                               |                    |
|-------------------------------|--------------------|
| <b>Total Capital Projects</b> | <b>(1,440,283)</b> |
|-------------------------------|--------------------|

**Non-Departmental**

|                     |           |
|---------------------|-----------|
| * Balance Available | (319,439) |
|---------------------|-----------|

|                               |                  |
|-------------------------------|------------------|
| <b>Total Non-Departmental</b> | <b>(319,439)</b> |
|-------------------------------|------------------|

|                                                   |                    |
|---------------------------------------------------|--------------------|
| <b>TOTAL URA RIVERFRONT CAPITAL PROJECTS FUND</b> | <b>(1,759,722)</b> |
|---------------------------------------------------|--------------------|

|                                       |                    |
|---------------------------------------|--------------------|
| <b>TOTAL REQUIREMENTS - ALL FUNDS</b> | <b>(3,204,063)</b> |
|---------------------------------------|--------------------|

\* Balance Available amounts are not appropriated for spending and are shown for informational purposes only.



COMMUNICATIONS WITH THOSE  
CHARGED WITH GOVERNANCE

**URBAN RENEWAL AGENCY OF THE  
CITY OF EUGENE, OREGON**

June 30, 2022



MOSSADAMS



## Communications with Those Charged with Governance

To the Honorable Mayor, Members of the Urban  
Renewal Agency Board and Administrator of the  
Urban Renewal Agency of the City of Eugene, Oregon

We have audited the accompanying financial statements of the governmental activities and each major fund of the Urban Renewal Agency of the City of Eugene, Oregon (a component unit of the City of Eugene, Oregon) ("the Agency") as of and for the year ended June 30, 2022 and have issued our report thereon dated December 5, 2022. Professional standards require that we provide you with the following information related to our audit.

### **Our Responsibility under Auditing Standards Generally Accepted in the United States of America, Generally Accepted Government Auditing Standards, and Minimum Standards for Audits of Oregon Municipal Corporations**

As stated in our audit contract signed May 12, 2021, we are responsible for forming and expressing an opinion about whether the financial statements that have been prepared by management, with your oversight, are prepared, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility is to plan and perform the audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of the *Minimum Standards for Audits of Oregon Municipal Corporations*, prescribed by the Oregon Secretary of State. Those standards require that we plan and perform the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control over financial reporting. Accordingly, we considered the Agency's internal control solely for the purposes of determining our audit procedures and not to provide assurance concerning such internal control.

We are also responsible for communicating significant matters related to the financial statement audit that, in our professional judgment, are relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

***Other Information in Documents Containing Audited Financial Statements***

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

***Planned Scope and Timing of the Audit***

We performed the audit according to the planned scope and timing previously communicated to you in the contract.

***Significant Audit Findings and Issues******Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Agency are described in the notes to the financial statements. No new accounting policies were adopted and there were no changes in the application of existing policies during 2022. We noted no transactions entered into by the Agency during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

***Significant Accounting Estimates***

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant accounting estimate is the valuation of the assets held for resale.

***Financial Statement Disclosures***

The disclosures in the financial statements are consistent, clear, and understandable. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was the disclosure of the reporting entity and significant accounting policies in Note 1 to the financial statements.

***Significant Unusual Transactions***

We encountered no significant unusual transactions during our audit of the Agency's financial statements.

***Significant Difficulties Encountered in Performing the Audit***

Professional standards require us to inform you of any significant difficulties encountered in performing the audit. No significant difficulties were encountered during our audit of the entity's financial statements.

***Disagreements with Management***

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of our audit.

***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all factual and judgmental misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. No corrected or uncorrected misstatements were identified during the audit.

***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated December 5, 2022.

***Management Consultation with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Agency's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Other Significant Audit Findings or Issues***

We are required to communicate to you other findings or issues arising from the audit that are, in our professional judgment, significant and relevant to your oversight of the financial reporting process. There were no such items identified.

This information is intended solely for the use of the Honorable Mayor, Members of the Agency Board, Administrator of the Agency and management and is not intended to be and should not be used by anyone other than these specified parties.



Eugene, Oregon  
December 5, 2022



# EUGENE CITY COUNCIL AGENDA ITEM SUMMARY



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## Public Hearing and Action: A Resolution Adopting a Supplemental Budget; Making Appropriations for the City of Eugene for the Fiscal Year Beginning July 1, 2022 and Ending June 30, 2023

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Meeting Date: December 12, 2022  
Department: Central Services  
[www.eugene-or.gov](http://www.eugene-or.gov)

Agenda Item Number: 9  
Staff Contact: Liz Butterfield  
Contact Telephone Number: 541-682-5512

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### ISSUE STATEMENT

City Council approval of the first Supplemental Budget for Fiscal Year 2023 is requested after a public hearing. Oregon Local Budget Law (Oregon Revised Statute 294.471) allows for supplemental budgets in the event of “an occurrence or condition that is not ascertained when preparing the original budget or a previous supplemental budget for the current year or current budget period and that requires a change in financial planning.” ORS 294.471 also allows for a supplemental budget if there are “funds that are made available by another unit of federal, state or local government and the availability of which could not reasonably be foreseen when preparing the original budget or a previous supplemental budget for the current year or current budget period.” This supplemental budget does not authorize any increase in the property tax levy and has been published in compliance with the Oregon Local Budget Law.

Prior to City Council consideration, the City Manager will present this supplemental budget to the Budget Committee for informational purposes on December 7, 2022. This item also represents an opportunity for the public to comment in a Public Hearing on December 12, 2022.

### BACKGROUND

The Supplemental Budget (SB) that occurs in December of a fiscal year is usually the largest because of the audit adjustments to budgeted Beginning Working Capital and the reappropriation of funds from the prior fiscal year for contracts, program initiatives or projects that were started but not completed in that fiscal year. The December SB also recognizes new revenue, authorizes other unanticipated changes in legal appropriations, and includes one-time funding for strategic investments related to council initiatives and community needs.

What follows is a summary of transactions related to the FY23 December Supplemental Budget. The included attachments detail the full picture of this supplemental budget; appropriations are organized by Council Goals and other strategic initiatives.

December 12, 2022 – Item 9

### Transactions Related to Beginning Working Capital

Moss Adams, LLP, the City's external auditor, has completed its Fiscal Year 2022 (FY22) audit and this supplemental budget includes Marginal Beginning Working Capital (MBWC) adjustments for all City funds. The MBWC is the difference between the estimate (made in early 2022) of FY22 ending working capital in the FY23 Adopted Budget and the audited actual FY22 ending working capital. This adjustment is recognized on the December SB and is the largest component of the transactions included in this budget request.

### General Fund FY22 Final Results and FY23 MBWC

For the Main Subfund of the General Fund, the MBWC adjustment is \$5,154,240. Excluding one-time outliers like the \$17.9 million American Rescue Plan Act (ARPA) adjustment to MBWC in FY22, the MBWC has averaged about \$6.6 million over the past five years. MBWC results from differences in revenues and expenditures from the projections made last spring. In FY22, actual revenues were \$0.4 million less than projected. Actual revenue variances from FY22 estimates include the following:

- Property Tax revenues were approximately \$0.7 million higher than experience estimates. This is due to a higher than projected collection rate for current year taxes (95.7% versus 95.5%) and higher delinquent tax revenue from prior years.
- Licenses and Permits revenues were approximately \$0.7 million higher than the experience estimate due to higher than projected franchise fees excluding cable revenue.
- Miscellaneous revenues were approximately \$1.1 million higher than the experience estimates. This increase is primarily due to \$0.6 million in Fire reimbursements from the City of Springfield for Eugene staff filling Springfield positions per an intergovernmental agreement, and for reimbursements for vaccine clinic participation. Additional revenue includes \$0.5 million from interest earnings and other revenue not included in experience estimates.
- Intergovernmental revenues were approximately \$2.5 million less than experience estimates, primarily due to grants recognized on the FY22 December Supplemental Budget that were not completed in FY22. Many remaining grant funds are eligible for reappropriation in FY23.

In FY22 actual expenditures were \$5.5 million less than projected, due to underspending related to delayed project timelines and some vacant positions. Reappropriation requests from underspending on projects and programs that were begun but not completed in FY22, amount to about \$3 million from FY22 underspending.

For more information about FY22 results, the FY22 Ending Working Capital and the Ending Fund Balance for the General Fund, see Attachment C of the Agenda Item Summary on the Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2022. That attachment includes information and highlights from the FY22 Annual Comprehensive Financial Report (ACFR).

## General Fund Transactions

The funds available for appropriation in the General Fund in this supplemental budget consist of the following items:

| <i>Funding Source</i>                          | <i>Amount</i>       |
|------------------------------------------------|---------------------|
| MBWC Adjustment                                | \$5,154,240         |
| Opioid Settlement Revenue                      | 397,422             |
| Council Contingency                            | 54,000              |
| FY23 Adopted Reserve for Encumbrances          | 10,083,251          |
| <i>Total Funds Available for Appropriation</i> | <i>\$15,688,913</i> |

The total amount of funds recommended for appropriation in this supplemental budget in the Main Subfund of the General Fund (excluding \$4.7 million of expenditures backed by grants or other revenues) consists of the following:

| <i>Funding Appropriations</i>                               | <i>Amount</i>       |
|-------------------------------------------------------------|---------------------|
| FY23 Encumbrances (actual contracts carried over from FY22) | \$2,933,730         |
| ARPA Reappropriations                                       | 6,490,676           |
| Reappropriations                                            | 2,957,157           |
| Transfer - General Capital Projects Fund (General Capital)  | 900,000             |
| New Reserve Opioid Settlement Funds                         | 397,422             |
| One-time Funding Requests                                   | 309,000             |
| Election Costs (from Council Contingency)                   | 54,000              |
| Administrative Adjustments <sup>1</sup>                     | (243,000)           |
| Reserve for Revenue Shortfall                               | 1,889,928           |
| <i>Total Appropriations</i>                                 | <i>\$15,688,913</i> |

<sup>1</sup>*Administrative adjustment due to ARPA Reserves reconciliation from FY22 LCC Council Chambers costs added on the FY22 June Supplemental Budget.*

Funding appropriations are grouped by broad categories:

- FY23 Encumbrances represent prior fiscal year encumbrances for contracts that were in effect but not completed as of June 30, 2022. The FY23 Adopted Budget included an estimate of \$10 million in reserve for encumbrances; actual encumbrances of \$2.9 million remained at the end of the fiscal year, resulting in \$7.1 million available for appropriation.
- ARPA Reappropriations and Reappropriations represent funds earmarked for specific purposes in the previous year, but the efforts were not completed, and the funds are carried over to finish the work.
- Transfer from the General Fund to the General Capital Project Fund (\$900,000) as a priority use of MBWC, per the City's financial policies.
- New Reserve for Opioid Settlement Funds sets aside resources received from a recent opioid settlement into a separate reserve.
- One-time Funding Requests offer the opportunity to continue to make progress on program offerings and strategic initiatives through targeted one-time investments.
- Election Costs uses Council Contingency funds for special election and November 2022 election costs.

December 12, 2022 – Item 9

In recent years, a priority for MBWC has been a transfer of \$500,000 to the Affordable Housing Trust Fund, per Council direction. Some projects in the community that are eligible for these funds have been delayed and funding on hand is sufficient for projects that are currently in process. Given the financial challenges facing the city, it is recommended that this funding be placed in the Reserve for Revenue Shortfall rather than be allocated at this time. If projects develop and need funding next calendar year, this funding can be allocated on the supplemental budget next spring.

More details on General Fund supplemental budget can be found in Attachment A. Details for Non-General Fund appropriations can be found in Attachment B and ARPA Appropriations are in Attachment C.

### Reserve for Revenue Shortfall

The Reserve for Revenue Shortfall (RRSF) acts as the City's "savings account" providing stability and flexibility in uncertain economic times and is a key metric for the financial health of the City when reviewed by rating agencies. Supplemental Budget action will increase the RRSF for the General Fund by \$1.9 million.

| <i>Reserve for Revenue Shortfall (RRSF) Reconciliation</i> |                                                  | <i>Amount</i>       |
|------------------------------------------------------------|--------------------------------------------------|---------------------|
| <i>Funding Source</i>                                      | FY23 Adopted RRSF                                | \$8,729,086         |
|                                                            | Remaining funds from MBWC and RFE Reconciliation | 1,889,928           |
| <i>FY23 RRSF After December SB</i>                         |                                                  | <i>\$10,619,014</i> |

After these actions the RRSF will total \$10.6 million or 4.9% of General Fund expenditures, which is below the RRSF target of 8% of General Fund expenditures.

Staff actively monitor and update the financial condition of the General Fund and the budget gap that begins in FY24. As previously shared with City Council and the Budget Committee, this gap will require changes to service levels. Due to the upcoming budget gap and continued economic uncertainty, it is recommended that the remaining funds from the MBWC and encumbrance reconciliation be placed in the RRSF to provide as much financial flexibility as possible as we look to the future. To navigate through the uncertainty of the pandemic, the strategy for the General Fund reserve for revenue shortfall has been a minimum of \$4million annually in the reserve and at least 4% in the reserve by the end of the forecast period. This has allowed the City flexibility to respond to changing events and to invest in urgent and emerging community needs. As we emerge from the pandemic, reserve levels need to increase to provide stability and weather market fluctuations and economic uncertainty.

### Capital Carryover

The Capital Project Carryover Reconciliation is also included in this supplemental budget. An estimate of the unspent balance in each capital project was established in the FY23 Adopted Budget. These estimates have been reconciled with the actual FY22 expenditures, and the Capital Budget is adjusted to reflect the remaining unspent balances in each project. The Capital Carryover on this supplemental budget reduces the Capital Budget across all funds by \$13.2 million and increases Balance Available by the same amount.

### Non-General Fund Transactions

This supplemental budget recognizes approximately \$75.4 million in Non-General Fund transactions, other than MBWC, encumbrances and capital carryover reconciliation. Much of this total is reflected in recognizing and reappropriating approximately \$62.6 million in grants and other revenue. Additional notable, Non-General Fund transactions include:

- \$30 million for Airport construction projects and equipment, including \$23.9 million of Airport projects funded by grants
- \$3 million for telecom projects, equipment replacement, and vehicle purchases not complete in FY22
- \$1.3 million in one-time funding and reappropriations for Community Safety Initiative strategies
- \$0.7 million for additional parks projects funding to cover additional costs due to price increases
- \$0.5 million to implement Oregon Paid Leave beginning January 2023

Other Non-General Fund transactions are described in Attachment B.

### Timing

In some cases, expenditure authority is needed immediately to carry out City Council direction or to meet legal or program requirements. Approval of the December supplemental budget allows the organization to prepare more accurate mid-year projections and to more accurately project the Beginning Working Capital for the 2023-2025 Biennial Proposed Budget.

### **PREVIOUS COUNCIL DIRECTION**

#### [September 14, 2022, Financial Update](#)

This session was an informational update on the City's financial condition and future financial needs.

### **COUNCIL OPTIONS**

Particular requests requiring more information or discussion may be removed from the supplemental budget and delayed for action to a future supplemental budget. In certain cases, there may be a financial or legal impact to delaying budget approval. Council may also adopt amended appropriation amounts or funding sources for specific requests in the supplemental budget.

### **CITY MANAGER'S RECOMMENDATION**

Approve the attached resolution adopting the December Supplemental Budget.

### **SUGGESTED MOTION**

Move to adopt a Resolution adopting a Supplemental Budget; making appropriations for the City of Eugene for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

**ATTACHMENTS**

- A. General Fund Supplemental Budget Summary
- B. Non-General Fund Supplemental Budget Summary
- C. ARPA Appropriations
- D. Supplemental Budget Transaction Summaries
- E. Resolution (with appropriation summaries)

**FOR MORE INFORMATION**

Staff Contact: Liz Butterfield  
Telephone: 541-682-5512  
Staff E-Mail: [EButterfield@eugene-or.gov](mailto:EButterfield@eugene-or.gov)

## General Fund FY23 Supplemental Budget Summary

The recommendations for General Fund one-time spending and reappropriations of \$4.2 million are included in the chart below and grouped by Council Goals and strategic initiatives. The bulk of the funding requests relate to Sustainable and Accountable Development and Unhoused Community Services.

| <i>Reappropriations &amp; One-time Funding Requests</i>       | <i>Amount</i>      |
|---------------------------------------------------------------|--------------------|
| Sustainable and Accountable Development                       | \$2,336,818        |
| Unhoused Community Services                                   | 894,929            |
| Climate Recovery                                              | 401,753            |
| Safe Community for Wellbeing                                  | 264,000            |
| Accessible and Thriving Culture, Parks and Recreation         | 212,897            |
| Equitable, Effective, Accountable Municipal Government        | 109,760            |
| <i>Total Reappropriations &amp; One-time Funding Requests</i> | <i>\$4,220,157</i> |

Reappropriations make up \$3 million of the total requests for funds using General Fund Marginal Beginning Working Capital. Reappropriations occur when funds for a specific project or program are not spent by the end of a fiscal year and the funds need to be carried forward to complete the work in subsequent years. Some of these funds were added in prior year budgets as one-time funding requests for Council priorities, allowing pilot programs and previous initiatives to continue as their effectiveness is evaluated, without obligating ongoing funding. This is a way to address important community goals in a deliberate manner without making long-term funding commitments that could lead to greater fiscal pressures in the years ahead.

The following is a high-level summary of the one-time investments and reappropriation requests by strategic priority.

### **Sustainable and Accountable Development**

Funding for Sustainable and Accountable Development strategies include \$2.3 million of one-time items and reappropriation requests:

| <i>Sustainable and Accountable Development</i>       |                                                 | Amount             |
|------------------------------------------------------|-------------------------------------------------|--------------------|
| One-time Funding                                     | Transfer to General Capital Projects Fund (311) | \$900,000          |
|                                                      | Farmers Market Pavilion Operations              | 45,000             |
| Reappropriations                                     | Affordable Housing SDC Gap Funding              | 637,507            |
|                                                      | Housing Implementation Pipeline                 | 207,837            |
|                                                      | Planning and Development Studies                | 150,762            |
|                                                      | Downtown Operations and Programming             | 128,160            |
|                                                      | Land Use Software Update                        | 100,000            |
|                                                      | River Road/Santa Clara Neighborhood Work        | 70,911             |
|                                                      | Economic Prosperity Initiative                  | 44,538             |
|                                                      | Bethel Capacity Building                        | 19,537             |
|                                                      | Neighborhood Matching Grants                    | 18,065             |
|                                                      | Pandemic Related Economic Recovery Support      | 14,501             |
| <i>Total Sustainable and Accountable Development</i> |                                                 | <i>\$2,336,818</i> |

*Transfer to General Capital Projects Fund (311):* Per the City's Financial Management Goals and Policies, the General Fund transfer to the General Capital Projects Fund is one of the highest priorities for use of MBWC. These funds are used to support ongoing preservation of General Fund building assets and Parks and Open space parks preservation and maintenance. The amount of the transfer included on this supplemental budget is \$900,000 which will support the City's continued efforts to care for infrastructure and continue to work towards reducing the backlog of capital projects and costs.

*Farmer's Market Pavilion Operations:* This one-time funding request supports operations at the Farmer's Market Pavilion, including personnel support during evenings and weekends, custodial support, and materials and services costs to support facility rental, including chairs and tables, lighting, and equipment

*Affordable Housing SDC Gap Funding:* This reappropriation assists qualifying local affordable housing projects pay for Systems Development Charges (SDCs). Funds were originally allocated in FY21. In FY21, The Nel was awarded about \$152,000 from this source, in combination with HOME funds, to complete a development that provides 45 units of permanent supportive housing.

*Housing Implementation Pipeline:* This reappropriation supports several initiatives focused on improving access to affordable housing and impacting housing affordability. This funding seeks to address the availability, diversity, and affordability of local housing. Funding is also used to support the implementation of HB2001 which focuses on code development specifically impacting the housing mix.

*Planning and Development Studies:* This reappropriation is for several projects the Planning and Development Department have been working on:

- University Neighborhood Plan (\$60,000) funding was originally allocated by Council in FY19 to fund public capacity building for the University Neighborhood Plan.

- Urban Reserve Planning (\$56,595) to inventory, analyze, and assess areas outside of Eugene’s Urban Growth Boundary. The project is expected to be complete by June 30, 2022.
- Growth Monitoring Program (\$34,167) for monitoring development and growth trends for the City as related to Pillar 7 of Envision Eugene.

*Downtown Operations and Programming:* This reappropriation is for physical improvements to downtown spaces, safety initiatives, and cultural events programming previously funded one-time.

### **Unhoused Community Services**

Funding for Affordable Housing & Homeless Operations strategies include \$894,929 of reappropriations:

| <i>Unhoused Community Services</i>       |                               | Amount           |
|------------------------------------------|-------------------------------|------------------|
| Reappropriations                         | Homeless Shelter Options      | \$499,622        |
|                                          | Transitional Shelter Programs | 225,307          |
|                                          | Homeless Services Funding     | 170,000          |
| <i>Total Unhoused Community Services</i> |                               | <i>\$894,929</i> |

*Homeless Shelter Options:* In 2019, the Technical Assistance Collaborative (TAC) provided a report to the City and Lane County that included specific recommendations to reduce the number of people experiencing homelessness in Lane County. Based on the TAC report, the City Council approved \$1.9 million allocated in two separate funds, \$1 million from the General Fund and \$900,000 in the General Capital Projects Fund for a low-barrier shelter. This funding was subsequently reappropriated each year via the supplemental budget process. In FY23, these funds will continue to be used in alignment with Council direction associated with the TAC implementation, including Strategic Initiatives Manager (Joint Housing and Shelter Strategist), Street Outreach, and operating contingency, including staff support. The FY23 Adopted Budget includes \$900,000 in capital carryover for this project.

*Transitional Shelter Programs:* This reappropriation helps maintain transitional housing support with local partners such as Community Supported Shelters and Sheltercare. These strategies were originally supported with CARES funds. These funds will continue to provide resources to assist in the continuance, development, and implementation of transitional housing models focusing on matching individuals in need with available community resources.

*Homeless Services Funding:* This reappropriation supports homelessness service provision in Eugene including coordinated camping response efforts, additional temporary staffing, and communication and outreach.

For more information regarding funding for unhoused community services, see the page [Unhoused Services by Funding Source](#) in the Budget Message of the FY23 Adopted Budget document.

### **Climate Recovery**

Funding for Climate Recovery strategies include \$401,753 of reappropriations:

| <i>Climate Recovery</i>       |                               | Amount    |
|-------------------------------|-------------------------------|-----------|
| Reappropriation               | CRO Planning & Implementation | \$401,753 |
| <i>Total Climate Recovery</i> |                               | \$401,753 |

*CRO Planning & Implementation:* This reappropriation continues Climate Recovery Ordinance (CRO) implementation work, including part of the funding for the Climate Analyst position that supports this work, City of Eugene carbon offset costs, continuing the work on the Shift campaign, continuation of the CRO equity panel, CAP 2.0 dashboard work, work on electric vehicles strategy, and other program work.

### **Safe Community for Wellbeing**

Funding for Safe Community for Wellbeing strategies include \$264,000 of one-time funding:

| <i>Safe Community for Wellbeing</i>       |                            | Amount    |
|-------------------------------------------|----------------------------|-----------|
| One-time Funding                          | Oregon22 Festival Overtime | \$196,000 |
|                                           | Greenhill Contract         | 68,000    |
| <i>Total Safe Community for Wellbeing</i> |                            | \$264,000 |

*Oregon22 Festival Overtime:* This one-time item funds Police overtime incurred during the Oregon22 Festival that was not included in the FY23 Adopted Budget.

*Greenhill Contract:* Provides one-time funding to the Animal Welfare Unit in the Police Department to cover a contractual increase for the current service level of animal sheltering and adoption services with Greenhill.

### **Accessible and Thriving Culture, Parks and Recreation**

Funding for Accessible and Thriving Culture, Parks and Recreation strategies include \$212,897 of reappropriations:

| <i>Accessible and Thriving Culture, Parks and Recreation</i>       |                                  | Amount    |
|--------------------------------------------------------------------|----------------------------------|-----------|
| Reappropriations                                                   | Oregon22 Festival                | \$142,470 |
|                                                                    | Early Childhood Literacy Program | 50,427    |
|                                                                    | Sheldon Pool Blankets            | 20,000    |
| <i>Total Accessible and Thriving Culture, Parks and Recreation</i> |                                  | \$212,897 |

*Oregon22 Festival:* This reappropriation funds costs for the City’s participation in the Oregon22 Festival. This event occurred in July 2022, at the beginning for FY23.

*Early Childhood Literacy Program:* This reappropriation enables staff to build on sustainable strategies to increase childhood literacy in our community. Initial funding of \$200,000 for this program was included in the FY20 Adopted Budget.

*Sheldon Pool Blankets:* This reappropriation funds the purchase of new blankets for the Sheldon Pool. The pool was expected to open in early summer 2022 but did not open until October 2022.

### **Equitable, Effective, Accountable Municipal Government**

Funding for Equitable, Effective, Accountable Municipal Government strategies includes \$109,760 of one-time items and reappropriation requests:

| <i>Equitable, Effective, Accountable Municipal Government</i>       |                                           | Amount           |
|---------------------------------------------------------------------|-------------------------------------------|------------------|
| One-time Funding                                                    | Election Costs (from Council Contingency) | \$54,000         |
| Reappropriations                                                    | City-Wide Communications Project          | 55,760           |
| <i>Total Equitable, Effective, Accountable Municipal Government</i> |                                           | <b>\$109,760</b> |

*Election Costs (from Council Contingency):* One-time funding for special election and November election costs, including printing and mailing of legal ads. Costs associated with City elections vary widely depending on the type of election and other measures and/or candidates on the same election ballot. Because of the high degree of variability in election costs from one fiscal year to another, these costs are not included in the adopted budget. Instead, it has been a business practice to cover election costs from the Council Contingency or, if contingency funds are not sufficient, from the General Fund reserve for revenue shortfall.

*City-Wide Communications Project:* This request reappropriates \$55,760 for City-Wide Communications. The original project was budgeted through the FY19 December SB. Funding has been used each year for several communications strategies, including the Engage Eugene platform that promotes community engagement in City projects, translation services for content on the City’s public website, the City’s annual subscription to Bang the Table software that is used for online stakeholder engagement management and other services. Because these costs are not included in City Manager’s Office FY23 operating budget, reappropriation of these funds is needed to continue these services.

### **Reserve for Revenue Shortfall Impact**

After funding priority uses of MBWC (transfer to the General Capital Projects Fund), reappropriations, and one-time funding requests, the remaining funds from MBWC and the reserve for encumbrance reconciliation will increase the Reserve for Revenue Shortfall

(RRSF) by \$1.9 million. The RRSF acts as the City’s “savings account” and provides stability and flexibility in uncertain economic times.

### **Revenue Backed and Grant Funded Appropriations**

The December SB also includes appropriations totaling \$4.7 million for several activities that are revenue backed or grant funded.

| <i>General Fund Grants and Revenue-Backed Items</i>         | <i>Amount</i>      |
|-------------------------------------------------------------|--------------------|
| Accessible and Thriving Culture, Parks and Recreation       |                    |
| Best After School Grant                                     | \$85,278           |
| Arts and Business Alliance of Eugene Art Loan Fund Closing  | 7,741              |
| Safe Community for Wellbeing                                |                    |
| Fire Apprenticeship State Grant                             | 2,000,000          |
| Oregon22 Reimbursable Overtime                              | 745,500            |
| Reappropriate Existing EPD Grants                           | 713,898            |
| Firefighters Federal Grants                                 | 469,356            |
| Victims Assistance Grant                                    | 393,524            |
| EPD Grants                                                  | 108,200            |
| Oregon22 Fire and EMS Contracted Support and Extra Coverage | 79,473             |
| Red Flag Day State Grant                                    | 34,257             |
| Jane Higdon Bike Safety Grant                               | 31,710             |
| Safe Routes to School Bike Safety Grant                     | 7,948              |
| Sustainable and Accountable Development                     |                    |
| Business Oregon Park Blocks Grant                           | 48,000             |
| Farmers Market Pavilion Operations                          | 20,000             |
| <i>Total General Fund Grants and Revenue-Backed Items</i>   | <i>\$4,744,885</i> |

Notable items include:

*Fire Apprenticeship State Grant:* Funding from the state to develop an apprenticeship program for firefighters. At this time, the state has not issued further guidance on the use of these funds.

*Oregon22 Reimbursable Overtime:* Funding from the University of Oregon to reimburse EPD for overtime incurred at Hayward Field during the World Athletic Championships Oregon22.

*Firefighters Federal Grant:* Federal funding for 24 automatic chest compressions devices in ambulances, which will increase survival rate from heart attacks. The grant also replaces wildland hoses and nozzles that are compatible with other wildland firefighting equipment used by other jurisdictions.

*Victims Assistance Grant:* Federal funding to extend and enhance services to victims of crime.

## Non-General Fund FY23 Supplemental Budget Summary

The recommendations for Non-General Fund one-time spending and reappropriations of \$11.5 million are included in the chart below and grouped by the recently updated Council Goals and organizational initiatives they support. As can be seen, the bulk of the funding requests relate to Sustainable and Accountable Development and Equitable, Effective, Accountable Municipal Government.

| <i>Reappropriations &amp; One-time Funding Requests</i>       | Amount              |
|---------------------------------------------------------------|---------------------|
| Sustainable and Accountable Development                       | \$7,068,306         |
| Equitable, Effective, Accountable Municipal Government        | 2,963,717           |
| Accessible and Thriving Culture, Parks and Recreation         | 727,741             |
| Fair, Stable, and Adequate Financial Resources                | 480,000             |
| Safe Community for Wellbeing                                  | 220,244             |
| <i>Total Reappropriations &amp; One-time Funding Requests</i> | <i>\$11,460,008</i> |

The following is a high-level summary of the Non-General Fund one-time investments and reappropriation requests by strategic priority and fund.

### Sustainable and Accountable Development

Funding for Sustainable and Accountable Development strategies include \$7.1 million of one-time items and reappropriation requests:

| <i>Sustainable and Accountable Development</i>                                | Amount             |
|-------------------------------------------------------------------------------|--------------------|
| <i>One-time Funding</i>                                                       |                    |
| Municipal Airport Fund (510)      Airport Construction Projects and Equipment | \$5,949,634        |
| Community Development (170)      BEDI-HUD 108 Reserve Transfer to URA         | 664,490            |
| Downtown District                                                             |                    |
| Transportation Capital (340)      Pearl Street 5th to 6th Improvements        | 209,000            |
| Shared Use Path and Bridge Maintenance                                        | 163,640            |
| <i>Reappropriation</i>                                                        |                    |
| Solid Waste/Recycling (155)      Community Recycling Education Campaign       | 81,542             |
| <i>Total Sustainable and Accountable Development</i>                          | <i>\$7,068,306</i> |

*Airport Construction Projects and Equipment:* Investments include:

- Additional funding for the construction of a new office and car wash building and a new multi-lane automobile fueling facility
- Expansion and improvement to three landside parking lots including the long-term parking lot, short term parking lot, and the new Operations Center employee parking lot
- Installation of a new passenger walkway canopy to the Economy Parking Lot
- Funding for purchase of bucket truck needed for aerial use for lighting repair at the Airport and matching funds for a federal grant to purchase a new deicer truck.

*BEDI-HUD 108 Reserve Transfer to URA Downtown District:* In FY08, the URA Downtown District transferred \$600,000 to the City to act as a reserve for HUD loan and grant

programs used to help offset the development costs of the Woolworth Building. The developer repaid the loan at the end of FY22, and this action will transfer back to the URA Downtown District the reserve amount plus accrued interest through the end of FY22 for a total transfer of \$664,490.

### **Equitable, Effective, Accountable Municipal Government**

Funding for Equitable, Effective, Accountable Municipal Government strategies include about \$3 million of reappropriation requests:

| <i>Equitable, Effective, Accountable Municipal Government</i>       |                                    | <i>Amount</i>      |
|---------------------------------------------------------------------|------------------------------------|--------------------|
| <i>Reappropriation</i>                                              |                                    |                    |
| Telecom Registration/Licensing (135)                                | Projects and Equipment Replacement | \$1,525,994        |
| Fleet Services (600)                                                | Vehicle Purchases                  | 1,437,723          |
| <i>Total Equitable, Effective, Accountable Municipal Government</i> |                                    | <i>\$2,963,717</i> |

*Projects and Equipment Replacement:* Funding associated with the Telecom projects and Telecom Equipment Replacement Funding awarded prior to the end of FY22 that were not fully implemented in the last fiscal year.

*Vehicle Purchases:* Reappropriation for various vehicles on the replacement schedule that were not replaced before the end of FY22.

### **Accessible and Thriving Culture, Parks and Recreation**

Funding for Accessible and Thriving Culture, Parks and Recreation strategies include \$0.7 million of one-time funding requests and reappropriations:

| <i>Accessible and Thriving Culture, Parks and Recreation</i>       |                                                | <i>Amount</i>    |
|--------------------------------------------------------------------|------------------------------------------------|------------------|
| <i>One-time Funding</i>                                            |                                                |                  |
| Systems Development Capital (330)                                  | Parks Projects                                 | \$700,000        |
| Library, Parks & Recreation (180)                                  | Arts Business Alliance of Eugene Art Loan Fund | 7,741            |
|                                                                    | Closing                                        |                  |
| <i>Reappropriation</i>                                             |                                                |                  |
| Equipment Replacement (Subfund 041)                                | Sheldon Pool Blankets                          | 20,000           |
| <i>Total Accessible and Thriving Culture, Parks and Recreation</i> |                                                | <i>\$727,741</i> |

*Parks Projects:* Additional funds are needed to complete parks projects in FY23 and cover additional costs due to price increases.

### **Safe Community for Wellbeing**

Funding for Safe Community for Wellbeing strategies include \$0.2 million of one-time and reappropriation funding requests:

| <i>Safe Community for Wellbeing</i>       |                  | Amount           |
|-------------------------------------------|------------------|------------------|
| <i>One-time Funding</i>                   |                  |                  |
| Municipal Airport Fund (510)              | Terminal Cameras | \$220,244        |
| <i>Total Safe Community for Wellbeing</i> |                  | <i>\$220,244</i> |

*Terminal Cameras:* Addition of 75 cameras at the Airport in the terminal building to increase security. This will increase the camera coverage throughout the interior and exterior of the terminal building.

### **Fair, Stable, and Adequate Financial Resources**

Funding for Fair, Stable and Adequate Financial Resources strategies include \$0.5 million for one-time funding:

| <i>Fair, Stable, and Adequate Financial Resources</i>       |                                  | Amount           |
|-------------------------------------------------------------|----------------------------------|------------------|
| <i>One-time Funding</i>                                     |                                  |                  |
| Risk and Benefits (620)                                     | Oregon Paid Leave Implementation | \$480,000        |
| <i>Total Fair, Stable, and Adequate Financial Resources</i> |                                  | <i>\$480,000</i> |

*Oregon Paid Leave Implementation:* The Oregon Paid Leave program is being implemented this fiscal year with required contributions beginning in January 2023. This request includes the cost to implement the program and covers the employer portion of Oregon Paid Leave from January 2023 through the end of the fiscal year.

### **Community Safety Initiative**

The FY23 December Supplemental Budget also includes \$1.3 million in one-time funding and Reappropriations for Community Safety Initiative strategies:

| <i>Community Safety Initiative Strategies</i>       |                                                 | Amount             |
|-----------------------------------------------------|-------------------------------------------------|--------------------|
| One-time Funding                                    | Facility Upgrades                               | \$850,000          |
|                                                     | Quality Assurance & Quality Improvement Vehicle | 36,579             |
|                                                     | Trauma Intervention Program                     | 21,600             |
|                                                     | Behavioral Health Position                      | 12,445             |
| Reappropriations                                    | Homeless Services Support                       | 209,920            |
|                                                     | Municipal Court First Floor Renovation Project  | 57,000             |
|                                                     | Fire Inspector Position Equipment               | 42,564             |
|                                                     | Police Recruitment                              | 29,380             |
|                                                     | Officer Wellness                                | 21,000             |
|                                                     | Facility Upgrades                               | 5,500              |
| <i>Total Community Safety Initiative Strategies</i> |                                                 | <i>\$1,285,988</i> |

*Facility Upgrades:* One-time funding for EPD parking lot and locker room upgrades needed to accommodate the growing staff due to added CSI positions. Reappropriations will be used to finish office improvements begun in FY22.

*Quality Assurance & Quality Improvement Vehicle:* One-time funding will be used to purchase a vehicle for the Quality Assurance position added in FY22. This position spends more time in the field than originally envisioned, requiring an additional vehicle. The Quality Assurance Quality Improvement (QAQI) position develops protocols related to best practices in our healthcare delivery by reviewing protocols, service delivery, professional development, and identifying compliance for both successes and areas for improvement. This involves watching work at accident scenes and meeting with partner agencies to maximize the effectiveness of our shared service delivery.

*Trauma Intervention Program:* One-time funding supports the City's contribution to Lane County's Trauma Intervention Program which utilizes specially trained citizen volunteers to respond to traumatic incidents to support victims and their families in the first few hours following a tragedy. Funding for this program will be added ongoing in the 2023-2025 biennial budget.

*Behavioral Health Position:* One-time funding supports a reclassification of an existing Recreation Programing Assistant position for the Behavioral Inclusion CSI strategy to a Recreation Programmer position. After a year of experience in assessing the knowledge, skills and abilities this position must possess, it became clear that work in this role was more appropriately classified as a Recreation Programmer.

*Homeless Services Support:* Reappropriates \$170,920 for Rest Stops and Microsite Operations, \$26,000 for the car camping program, and \$13,000 for Dusk to Dawn.

- Rest Stops & Microsite Operations: This request reappropriates funding for the Day Resource Center.
- Car Camping Program: This request reappropriates funding for case management services. Case management has been a goal and priority for this program for several years with implementation being delayed by the pandemic and an historic lack of provider capacity.
- Dusk to Dawn: This request reappropriates remaining funding for the Dusk to Dawn contract.

### **Revenue-Backed and Grant Funded Appropriations**

The December SB also includes Non-General Fund appropriations totaling \$62.6 million revenue-backed or grant funded activity, including \$40.5 million of grants awarded in prior years for projects not yet complete:

Attachment B

Attachment B – Non-General Fund Supplemental Budget Summary

**Non-General Fund Grants and Revenue-Backed Items**

**Sustainable and Accountable Development**

|                                                      |                                                           |                   |
|------------------------------------------------------|-----------------------------------------------------------|-------------------|
| 1X\$ Revenue-Backed                                  |                                                           |                   |
| Wastewater Utility (500)                             | Process Controls Upgrade Project                          | \$940,000         |
|                                                      | Regional Wastewater Equipment Replacement and Major Rehab | 865,500           |
| Road (131)                                           | Bikeshare Enhancement Project                             | 490,000           |
|                                                      | <b>1X\$ Revenue-Backed Total</b>                          | <b>2,295,500</b>  |
| Grants                                               |                                                           |                   |
| Transportation Capital (340)                         | Road Capital Grants                                       | 21,036,871        |
|                                                      | Lincoln Street Protected Bike Lanes                       | 1,172,104         |
|                                                      | Oakway Road Protected Bike Lanes                          | 270,613           |
|                                                      | Street Trees                                              | 210,085           |
| Municipal Airport Fund (510)                         | Airport Improvements and Equipment Grants                 | 23,867,630        |
| General Capital Projects Fund (310)                  | Downtown Riverfront Park                                  | 5,000,000         |
|                                                      | Delta Ponds Loop Trail                                    | 350,000           |
| Stormwater Utility Fund (539)                        | Amazon Concrete Channel Assessment                        | 525,000           |
|                                                      | Stormwater Grants                                         | 302,766           |
| Housing Programs & Construction (150)                | Renter Protections                                        | 340,000           |
| Road (131)                                           | Road Grants                                               | 898,658           |
|                                                      | Regional Transportation Planning Grant                    | 60,000            |
| Community Development (170)                          | CDBG-CV1 and CDBG-CV3 Grants                              | 76,944            |
|                                                      | HOME American Rescue Plan Act (HARP) Grant Admin          | 68,164            |
|                                                      | <b>Grants Total</b>                                       | <b>54,178,835</b> |
| <b>Total Sustainable and Accountable Development</b> |                                                           | <b>56,474,335</b> |

**Accessible and Thriving Culture, Parks and Recreation**

|                                                                    |                                  |                  |
|--------------------------------------------------------------------|----------------------------------|------------------|
| 1X\$ Revenue-Backed                                                |                                  |                  |
| Cultural Services Subfund (031)                                    | Hult Center Increased Activity   | 1,500,000        |
|                                                                    | <b>1X\$ Revenue-Backed Total</b> | <b>1,500,000</b> |
| Grants                                                             |                                  |                  |
| General Capital Projects Fund (310)                                | Suzanne Arlie Park               | 1,214,479        |
|                                                                    | Santa Clara Community Park       | 528,773          |
| Transportation Capital (340)                                       | 8th Avenue Improvements          | 834,000          |
|                                                                    | West Bank Path Extension         | 436,785          |
|                                                                    | <b>Grants Total</b>              | <b>3,014,037</b> |
| <b>Total Accessible and Thriving Culture, Parks and Recreation</b> |                                  | <b>4,514,037</b> |

**Safe Community for Wellbeing**

|                                           |                                                             |                  |
|-------------------------------------------|-------------------------------------------------------------|------------------|
| 1X\$ Revenue-Backed                       |                                                             |                  |
| Ambulance Transport (592)                 | Oregon22 Fire and EMS Contracted Support and Extra Coverage | 107,926          |
| Municipal Airport Fund (510)              | Oregon22 Overtime                                           | 28,000           |
|                                           | <b>1X\$ Revenue-Backed Total</b>                            | <b>135,926</b>   |
| Grants                                    |                                                             |                  |
| Transportation Capital (340)              | Eugene Signal Improvements                                  | 965,247          |
|                                           | Division Avenue Safety Improvements                         | 62,860           |
| Stormwater Utility Fund (539)             | BLM Grants                                                  | 416,211          |
| Ambulance Transport (592)                 | Stop the Bleed State Grant                                  | 40,000           |
|                                           | <b>Grants Total</b>                                         | <b>1,484,318</b> |
| <b>Total Safe Community for Wellbeing</b> |                                                             | <b>1,620,244</b> |

**Total Non-General Fund Grants and Revenue-Backed \$62,608,616**

Notable revenue-backed and grant funded items include:

*Road Capital Grants:* Reappropriates remaining revenue for road capital project grants not complete in FY22.

*Airport Improvements and Equipment Grants:* Reappropriates \$18.3 million of grant revenue for airport projects not complete in FY22 and adds \$5.6 million of additional

funding for new airport projects, including public access road improvements, wetland mitigation strategies, and purchase of a new deicer truck.

*Lincoln Street Protected Bike Lanes:* Grant funds to construct a two-way bike lane on Lincoln Street from 5th Avenue to 13th Avenue. The project adds bicycle specific signal heads and phasing to existing traffic signals, and various other intersection improvements to increase safety motorists, cyclists, and pedestrians.

*Downtown Riverfront Park:* State of Oregon Lottery Revenue Bond grant funds will support the continued development of the Eugene Downtown Riverfront Park. Funding will provide equipment, pathways, furniture, and turf areas.

*Hult Center Increased Activity:* Revenue-backed increase in personnel costs driven by increased activity at the Hult Center above what was included in the FY23 Adopted Budget. Increased costs are supported by increased revenue from shows at the Hult Center.

*Suzanne Arlie Park:* Federal grant funds award to construct mountain bike (MTB) trails and the first phase of the MTB Park at Suzanne Arlie Park.

## American Rescue Plan Act - FY23 Supplemental Budget Appropriations

In response to the COVID-19 Pandemic the City of Eugene received a total of \$35.9 million dollars from the federal government in two disbursements, one each in FY21 and FY22. The City also received \$3.65 million from the State of Oregon. These funds were part of the American Rescue Plan Act (ARPA) intended to help local governments mitigate the impacts of the pandemic. The City of Eugene used these funds to make strategic investments in emerging and urgent community needs and Council priorities, focused on five categories:

- Community and Organizational Investments
- Shelter and Unhoused Response
- COVID Response
- Budget Committee Motions
- Facility Repairs and Infrastructure

This supplemental budget reappropriates \$11 million from American Rescue Plan Act (ARPA) funds. This includes reserve for encumbrances and capital carryover.

Below is a description of all ARPA investments to date.

### Community and Organizational Investments

*Body Worn Cameras/In-car video (\$1.7 million): Funded in FY23.* Transparency is a cornerstone of public trust in our community. EPD's body-worn camera and in-car video systems record interactions between police officers and the public, capturing evidence and providing an impartial accounting of events. Prosecutors and courts depend on recordings yielded from this technology to aid in holding people accountable, while the Eugene Police Auditor's office depends on these recordings to review police conduct. Maintaining these systems is a critical tool for performing the department's mission and the current systems are due for replacement.

*Cybersecurity (\$600,000): Funded in FY22 and FY23.* The City of Eugene's technology infrastructure is foundational to the City's ability to support the community and organization. These funds will be used to continue to strengthen network security and keep up with evolving technologies. FY23 Reappropriation: \$7,116.

*Financial Resilience (\$600,000): Funded \$300,000 in both FY22 and FY23.* Funding for developing an organizational process that aligns investments to community priorities and Council goals, including strategic planning and community engagement work leading to a budget that is sustainable and transparent. FY23 Reappropriation: \$160,310.

*Alternative Response Study and Implementation (\$325,000): Funded in FY22 and FY23.* Based on input from community engagement processes and City Council and Budget Committee discussions, the City will initiate a process to analyze and develop recommendations on options for alternative response to mental health crises, homelessness-related issues, and certain types of calls for service often handled by police officers that could be handled by

other responders. The study will aim to review current approaches and examine the potential to enhance existing responses and/or implement additional alternative response programs, as well analyze as the impacts of such approaches on cost and public safety outcomes. FY23 appropriation includes funding for implementation. FY23 Reappropriation: \$150,000.

*Childcare Assistance (\$300,000): Funded in FY22.* In an effort to support the working community and our partners around childcare needs, the City is investing in partnerships with service providers. This funding will be used to stabilize the facility leased by the Boys and Girls Club of Emerald Valley. The City owned Dr. Edwin L. Coleman Junior Community Center is in need of a new HVAC system planned for replacement in FY23. This project will allow the Boys and Girls Club the opportunity to focus resources on other building and program enhancements. Boys and Girls Club is one of the largest youth services agencies in the area and a key childcare provider to west Eugene. Prepandemic, youth visits to the facility exceeded 26,000 in a year. FY23 Reappropriation: \$300,000.

*ARPA Coordination (\$270,000): Funded in FY22 and FY23.* Funds for a temporary employee to provide project management and strategic leadership to support the City in achieving an equitable and swift recovery from the economic challenges precipitated by the COVID-19 pandemic. This individual is supporting the City and the community in leveraging all funding opportunities associated with ARPA. FY23 Reappropriation: \$102,491.

*Council Chamber Technology (\$243,000): Funded in FY22 June SB.* City Council continues to engage safely with the public through the use of new platforms and technology. This item provided funding for audiovisual equipment, computer hardware, installation, phone and data cabling, and other technology costs for the City Council chamber and Council work room in the LCC building. The new equipment provides functionality needed for broadcasting City Council and other public meetings and for conducting meetings in a hybrid format and was installed in FY22.

*Fire Services Stabilization (\$200,000): Funded in FY22.* Eugene Springfield Fire and EMS Planning and Stabilization funding will be used to evaluate existing merged department functions, determine feasibility of next phase of merger and establish a potential implementation plan. FY23 Reappropriation: \$184,150.

*Eugene Community Broadband Plan (\$150,000): Funded in FY22.* The State of Oregon has directly awarded the City of Eugene \$150,000 to engage in assessing feasibility of a citywide broadband plan. This funding is made available from the State of Oregon through a direct funding allocation by the legislature. FY23 Reappropriation: \$140,176.

## **Shelter and Unhoused Response**

*Unhoused Response (\$15.4 million): Funded in FY22 and FY23.* Most of the ARPA funds are appropriated to support Unhoused Response partnerships and strategies to strengthen our

community's homelessness response system. This budget allocation includes operational costs of Safe Sleep sites, which provide safe, legal places for people experiencing homelessness to sleep and connect to services, as well as reduce the impacts of unsanctioned camping across the city. City staff are also focused on improving coordination, transparency, and responsiveness to urban camping that better addresses the needs of people who lack housing and supports the health and safety of our entire community. This budget allocation invests in non-law enforcement response to camping, including Park Ambassadors, right-of-way cleanup, park operations, and sanitation. Some funding is also designated for Police patrol operations, parking enforcement, and towing abandoned vehicles. It also includes funding for low-barrier Shelter and Navigation Center operations, as well as costs associated with operating a mobile shower trailer and administrative costs for supporting businesses and homelessness services programming. FY23 Reappropriation: \$3.7 million.

*Unhoused Response – State-directed (\$3.5 million): Funded in FY22.* ARPA funding from the State of Oregon, administered by Lane County, for City of Eugene infrastructure and lease costs related to Safe Sleep sites. FY23 Reappropriation: \$2.3 million.

*Fee Support for Affordable Housing (\$2.3 million): Funded in FY22.* City fee support to help increase the inventory and mix of qualifying affordable housing. This funding will be used to enhance affordability in income qualified projects supported with other City investments, and invest in other income qualified development such as projects eligible to participate in the Low-Income SDC Exemption Program. FY23 Reappropriation: \$2.3 million.

*Housing Implementation Pipeline Work (\$150,000): Funded in FY23.* The Housing Implementation Pipeline (HIP), which was approved by Council on January 24, 2022, is an internal, cross-departmental, five-year work plan for the City organization. This work plan coordinates current and future City resources, goals, and priorities with a systems-thinking approach to housing across the full continuum from people experiencing homelessness to overall housing supply. Importantly, there are several initiatives in the HIP, such as renter protections and downtown housing, that will require working closely with partners to be successful.

## **COVID-19 Response**

*COVID-19 Response (\$640,000): Funded in FY22 and FY23.* Funding for unbudgeted operating expenditures associated with COVID-19 pandemic, including funds for implementation of federal and state COVID-19 vaccination and testing requirements, information technology and other tools to support hybrid work environments, providing personal protective equipment, and unanticipated costs associated with emerging health and safety needs that may result from variants or other unexpected shifts in the pandemic. FY23 Reappropriation: \$320,161.

## **Budget Committee Motions**

*Fire Station 2 Budget Reduction Replacement (\$2 million): Funded in FY22 and FY23.* As a budget reduction strategy, the FY22 Adopted Budget removed one fire engine from 24-hour service at Station 2 to achieve a General Fund savings of \$1 million. As a recommendation by the Budget Committee, this budget item has allocated \$1 million to Eugene Fire Station 2 in both FY22 and FY23 to restore the station's second engine to fully operational.

*Urban Forestry (\$50,000): Funded in FY22.* The Urban Forestry program manages over 84,000 public street trees, with a vision of increasing citywide canopy cover while improving tree care, health, and safety. This ARPA allocation invested \$50,000 in the tree planting program, per the Budget Committee motion during the FY22 Budget process. Additionally, the program budget increased by this amount beginning FY23. The investment was underspend in FY22 by \$581. Remaining funds will go to reserves for a future allocation.

*Downtown Public Restroom (\$300,000): Funded in FY23.* Funding for the purchase and installation of a downtown public restroom.

*Striker Field Park Phase 2: Funded in FY23.* Striker Field phase 1 is funded through the Parks Bond; funding for Phase 2 includes full-court basketball, two pickleball courts and a petanque court.

## **Facility Repairs and Infrastructure**

*Facility Repairs and Infrastructure (\$5.4 million): Funded in FY23.* The FY23 ARPA allocation includes funding to Facility repairs and infrastructure projects including roofs for the Hult Center, Downtown Library, and Fire Stations, as well as needed repairs and infrastructure improvements at MLK Park, Mattie Reynolds Park, and the downtown public bathrooms. These projects are vital to ensuring City services continue at current levels and are identified as benefitting the community for years to come through building and facility investments where departmental funding has not been available due to pandemic-related revenue loss.

*Accessibility and Safety Improvements (\$1 million): Funded in FY22.* The Overpark Parking Structure is an important part of our downtown core. It was the first public parking structure built in downtown Eugene (1969) and the first Saturday Market was held in its alley. Pre-COVID, the structure had over 5,000 vehicles through it per week. The structure's three elevators are long overdue for safety improvements, which includes the two original 1969 elevators and the west elevator installed in 1997. The elevators are consistently breaking down, which impacts accessibility for parking customers. The Parking Enterprise Fund had scheduled for the modernization project to occur prior to the World Championships originally scheduled in 2021, but the impact of COVID has negated its financial ability to fund the project. Modernizing the elevators is important to ensure a safe and accessible experience for all employees, shoppers, and visitors to downtown Eugene. FY23 Reappropriation: \$714,522.

*Public Works Facility Improvements (\$600,000): Funded in FY22.* Revenues in the Stormwater, Wastewater, and Road funds were significantly impacted by the COVID-19 pandemic, impacting the ability for facility repairs. This item funds safety improvements to Roosevelt Yard, a 39,000 square foot facility that houses Public Works Maintenance, Fleet, and Parks and Open Space. This aging facility needs many repairs, including two urgent roof replacements due to water intrusion and potential structural damage. These improvements are important to maintain use of these buildings that are critical to supporting the health and safety of essential Public Works services to the community. FY23 Reappropriation: \$600,000.

*Advanced Life Support to Basic Life Support Budget Reduction Replacement – Ambulance Transport Fund (\$580,000): Funded in FY22 and FY23.* In the FY22 budget, Fire committed to reducing expenses in Fund 592 by swapping out one 24-hour/day Advanced Life Support (ALS) unit for Basic Life Support (BLS) units running 36 hours per day, seven days a week. Due to the limited number of applicants for the August 2021 BLS academy, Eugene Springfield Fire has been unable to execute this strategy and continues to operate the 24-hour ALS ambulance with no change in service delivery in FY22. This allocation supported the ALS service level in FY22 and again in FY23.

*Fund Stabilization – Ambulance Transport Fund (\$314,523): Funded in FY22.* Due to the continuing impacts of the COVID-19 pandemic on the revenues in the Ambulance Transport Fund, a transfer was legally required in FY22 to bring this distressed fund from a negative position; the transfer was in the exact amount the fund was negative.

The following table shows ARPA funding strategies.

## American Rescue Plan Act Funding

*This table provides financial details of American Rescue Plan Act appropriations.*

| Program/Activity                                | FY22 at<br>06/30/22 | FY22<br>Actuals    | FY23<br>SB 1 Action <sup>1</sup> | FY23<br>Adopted     | FY23<br>Revised     |
|-------------------------------------------------|---------------------|--------------------|----------------------------------|---------------------|---------------------|
| <b>Community and Organizational Investments</b> |                     |                    |                                  |                     |                     |
| Body Worn Cameras/In-car video                  |                     |                    |                                  | \$1,660,000         | \$1,660,000         |
| Childcare Assistance                            | 300,000             |                    | 300,000                          |                     | 300,000             |
| ARPA Coordination                               | 120,000             | 17,509             | 102,491                          | 150,000             | 252,491             |
| Fire Services Stabilization                     | 200,000             | 15,850             | 184,150                          |                     | 184,150             |
| Financial Resilience                            | 300,000             | 139,690            | 160,310                          | 300,000             | 460,310             |
| Community Broadband Plan (State allocated)*     | 150,000             | 9,824              | 140,176                          |                     | 140,176             |
| Council Chamber Technology                      | 243,000             | 243,000            |                                  |                     | -                   |
| Cybersecurity                                   | 250,000             | 242,884            | 7,116                            | 350,000             | 357,116             |
| Alternative response implementation             |                     |                    |                                  | 175,000             | 175,000             |
| Alternative response study                      | 150,000             |                    | 150,000                          |                     | 150,000             |
| <b>Total</b>                                    | <b>1,713,000</b>    | <b>668,757</b>     | <b>1,044,243</b>                 | <b>2,635,000</b>    | <b>3,679,243</b>    |
| <b>Shelter and Unhoused Response</b>            |                     |                    |                                  |                     |                     |
| Housing Implementation Pipeline Work            |                     |                    |                                  | 150,000             | 150,000             |
| Unhoused Response                               | 7,359,157           | 3,667,106          | 3,692,051                        | 8,075,000           | 11,767,051          |
| Unhoused Response (State directed)*             | 3,500,000           | 1,206,445          | 2,293,555                        |                     | 2,293,555           |
| Fee Support for Affordable Housing              | 2,287,000           |                    | 2,287,000                        |                     | 2,287,000           |
| <b>Total</b>                                    | <b>13,146,157</b>   | <b>4,873,551</b>   | <b>8,272,606</b>                 | <b>8,225,000</b>    | <b>16,497,606</b>   |
| <b>COVID Response</b>                           |                     |                    |                                  |                     |                     |
| COVID-19 Response                               | 390,000             | 69,839             | 320,161                          | 250,000             | 570,161             |
| <b>Total</b>                                    | <b>390,000</b>      | <b>69,839</b>      | <b>320,161</b>                   | <b>250,000</b>      | <b>570,161</b>      |
| <b>Budget Committee Motions</b>                 |                     |                    |                                  |                     |                     |
| Urban Forestry**                                | 50,000              | 49,419             |                                  |                     | -                   |
| Fire Station 2 Budget Reduction Replacement     | 1,000,000           | 1,000,000          |                                  | 1,000,000           | 1,000,000           |
| Downtown Public Restroom                        |                     |                    |                                  | 300,000             | 300,000             |
| Striker Field Park Phase 2                      |                     |                    |                                  | 500,000             | 500,000             |
| <b>Total</b>                                    | <b>1,050,000</b>    | <b>1,049,419</b>   | <b>-</b>                         | <b>1,800,000</b>    | <b>1,800,000</b>    |
| <b>Facility Repairs and Infrastructure</b>      |                     |                    |                                  |                     |                     |
| Hult Center Roof                                |                     |                    |                                  | 1,000,000           | 1,000,000           |
| Library Roof                                    |                     |                    |                                  | 375,000             | 375,000             |
| Fire Station Roof(s)                            |                     |                    |                                  | 1,000,000           | 1,000,000           |
| Multiple Parks                                  |                     |                    |                                  | 1,000,000           | 1,000,000           |
| MLK/M Reynolds Parks                            |                     |                    |                                  | 2,000,000           | 2,000,000           |
| Advanced Life Support to Basic Life Support     | 290,000             | 290,000            |                                  | 290,000             | 290,000             |
| Fund stabilization - Ambulance Transport Fund   | 314,523             | 314,523            |                                  |                     | -                   |
| PW Facility Improvements                        | 600,000             |                    | 600,000                          |                     | 600,000             |
| Accessibility and Safety Improvements           | 1,000,000           | 285,478            | 714,522                          |                     | 714,522             |
| <b>Total</b>                                    | <b>2,204,523</b>    | <b>890,001</b>     | <b>1,314,522</b>                 | <b>5,665,000</b>    | <b>6,979,522</b>    |
| <b>Totals</b>                                   | <b>\$18,503,680</b> | <b>\$7,551,567</b> | <b>\$10,951,532</b>              | <b>\$18,575,000</b> | <b>\$29,526,532</b> |
|                                                 |                     |                    | Direct ARPA Allocation           |                     | <b>35,908,037</b>   |
|                                                 |                     |                    | *State ARPA Allocation           |                     | <b>3,650,000</b>    |
|                                                 |                     |                    | <b>Total ARPA Awards</b>         |                     | <b>39,558,037</b>   |
|                                                 |                     |                    | <b>**Unspent funds</b>           |                     | <b>581</b>          |
|                                                 |                     |                    | <b>Remaining ARPA Reserve</b>    |                     | <b>2,479,357</b>    |

<sup>1</sup>Includes reserve for encumbrances and capital carryover.

# Transaction Summary

## 010 General Fund

|                                           | FY23<br>Adopted    | FY23<br>SB1 Action |             | FY23<br>Revised    |
|-------------------------------------------|--------------------|--------------------|-------------|--------------------|
| <b>I. RESOURCES</b>                       |                    |                    |             |                    |
| <b>BEGINNING WORKING CAPITAL</b>          | 79,043,390         | 6,499,384          | a,e,h       | 85,542,774         |
| <b>CHANGE TO WORKING CAPITAL</b>          |                    |                    |             |                    |
| REVENUE                                   |                    |                    |             |                    |
| Taxes                                     | 138,648,000        | 0                  |             | 138,648,000        |
| Licenses/Permits                          | 5,835,843          | 0                  |             | 5,835,843          |
| Intergovernmental                         | 11,996,000         | 6,763,324          | a,b         | 18,759,324         |
| Rental                                    | 675,221            | 20,000             | b           | 695,221            |
| Charges for Services                      | 17,699,768         | 2,284,973          | b,f         | 19,984,741         |
| Fines/Forfeitures                         | 1,739,000          | 0                  |             | 1,739,000          |
| Miscellaneous                             | 708,923            | 0                  |             | 708,923            |
| Interfund Transfers                       | 10,973,233         | 566,626            | a,b         | 11,539,859         |
| Total Revenue                             | 188,275,988        | 9,634,923          |             | 197,910,911        |
| <b>TOTAL RESOURCES</b>                    | <b>267,319,378</b> | <b>16,134,307</b>  |             | <b>283,453,685</b> |
| <b>II. REQUIREMENTS</b>                   |                    |                    |             |                    |
| Department Operating                      |                    |                    |             |                    |
| Central Services                          | 41,096,587         | 10,269,851         | a,b         | 51,366,438         |
| Fire and Emergency Medical Services       | 35,513,983         | 2,583,086          | b           | 38,097,069         |
| Library, Recreation and Cultural Services | 39,846,000         | 3,505,670          | a,b,f,g,i   | 43,351,670         |
| Planning and Development                  | 10,174,629         | 4,332,125          | a,b         | 14,506,754         |
| Police                                    | 63,937,242         | 1,831,598          | a,b         | 65,768,840         |
| Public Works                              | 7,634,641          | 684,619            | a,c,d       | 8,319,260          |
| Total Department Operating                | 198,203,082        | 23,206,949         |             | 221,410,031        |
| Non-Departmental                          |                    |                    |             |                    |
| Interfund Transfers                       | 14,763,300         | 391,500            | a,c,d       | 15,154,800         |
| Contingency                               | 100,000            | (54,000)           | a           | 46,000             |
| Special Payments                          | 500,000            | 0                  |             | 500,000            |
| Reserves                                  | 13,294,233         | 3,458,621          | a,e,g,h,i,j | 16,752,854         |
| Reserve for Encumbrances                  | 10,868,763         | (10,868,763)       | a,g,i       | 0                  |
| UEFB                                      | 29,590,000         | 0                  |             | 29,590,000         |
| Total Non-Departmental                    | 69,116,296         | (7,072,642)        |             | 62,043,654         |
| <b>TOTAL REQUIREMENTS</b>                 | <b>267,319,378</b> | <b>16,134,307</b>  |             | <b>283,453,685</b> |

Footnotes continued on following page

**010 General Fund****Main Subfund (011):****a) Funding Source**

|                                                       |                     |
|-------------------------------------------------------|---------------------|
| Beginning Working Capital Reconciliation <sup>1</sup> | \$5,154,240         |
| Opioid Settlement Revenue                             | 397,422             |
| Council Contingency                                   | 54,000              |
| FY23 Adopted Reserve for Encumbrances                 | 10,083,251          |
| <b>Total Funds Available for Appropriation</b>        | <b>\$15,688,913</b> |

<sup>1</sup> Beginning Working Capital Reconciliation: Increase the budgeted Beginning Working Capital in the Main Subfund of the General Fund by \$5,154,240. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

**Distribution of Funds Available for Appropriation:****Reserve for Encumbrances Distribution to Departments:**

|                                                      |                    |
|------------------------------------------------------|--------------------|
| Central Services                                     | \$1,346,582        |
| Fire and Emergency Medical Services                  | 0                  |
| Library, Recreation, and Cultural Services           | 870,346            |
| Planning and Development                             | 540,683            |
| Police                                               | 0                  |
| Public Works                                         | 176,119            |
| <b>Total Encumbrance Distribution to Departments</b> | <b>\$2,933,730</b> |

**ARPA Reappropriations****Community and Organizational Investments**

|                                                          |           |
|----------------------------------------------------------|-----------|
| Alternative Response Study                               | \$150,000 |
| ARPA Coordination                                        | 102,491   |
| Childcare Assistance                                     | 300,000   |
| Cybersecurity                                            | 7,116     |
| Eugene Community Broadband Plan - State (revenue-backed) | 140,176   |
| Financial Resilience - Budget Process                    | 160,310   |
| Fire Services Stabilization                              | 150,000   |

**Shelter and Unhoused Response**

|                                                      |           |
|------------------------------------------------------|-----------|
| Fee Support for Affordable Housing                   | 2,287,000 |
| Unhoused Community Response                          | 3,572,483 |
| Unhoused Community Response - State (revenue-backed) | 2,293,555 |

**COVID Response**

320,161

|                                    |                    |
|------------------------------------|--------------------|
| <b>Total ARPA Reappropriations</b> | <b>\$9,483,292</b> |
|------------------------------------|--------------------|

**ARPA Resources Reconciliation**

|                                                                    |                    |
|--------------------------------------------------------------------|--------------------|
| ARPA Reappropriations from MBWC and RFE                            | \$6,490,676        |
| ARPA Reappropriations from State grant funds                       | 2,433,731          |
| ARPA Reappropriations from Non-General Fund Transfers <sup>2</sup> | 558,885            |
| <b>Total ARPA Resources Reconciliation</b>                         | <b>\$9,483,292</b> |

<sup>2</sup> Administrative adjustment to move ARPA resources from Non General Funds to the General Fund for tracking purposes.

**010 General Fund****Main Subfund (011) (continued from previous page):**Reappropriations from Prior Fiscal Year:

|                                                      |                    |
|------------------------------------------------------|--------------------|
| Central Services                                     | \$1,419,629        |
| Fire and Emergency Medical Services                  | 0                  |
| Library, Recreation, and Cultural Services           | 229,003            |
| Planning and Development                             | 1,308,525          |
| Police                                               | 0                  |
| Public Works                                         | 0                  |
| <b>Total Reappropriations from Prior Fiscal Year</b> | <b>\$2,957,157</b> |

One-time Funding Requests from MBWC and RFE Reconciliation

|                                                                         |                  |
|-------------------------------------------------------------------------|------------------|
| Interfund Transfer to the General Capital Projects Fund                 | \$900,000        |
| Oregon22 Fan Festival Overtime                                          | 196,000          |
| Greenhill Contract Shortage                                             | 68,000           |
| Farmers Market Pavilion Operations                                      | 45,000           |
| Administrative Adjustments <sup>3</sup>                                 | (243,000)        |
| <b>Total One-time Funding Requests from MBWC and RFE Reconciliation</b> | <b>\$966,000</b> |

<sup>3</sup> Administrative adjustment due to ARPA Reserves reconciliation from FY22 LCC Council Chambers costs added on the FY22 June Supplemental Budget. This adjustment trues up the ARPA reserves to reflect this prior action.

|                                                        |                  |
|--------------------------------------------------------|------------------|
| <b>New Reserve Opioid Settlement Funds<sup>4</sup></b> | <b>\$397,422</b> |
|--------------------------------------------------------|------------------|

<sup>4</sup> Creates a new reserve for funds from a recent Opioid settlement.

|                                                |                 |
|------------------------------------------------|-----------------|
| <b>Council Contingency Use: Election Costs</b> | <b>\$54,000</b> |
|------------------------------------------------|-----------------|

<sup>5</sup> Uses Council Contingency funds for special election and November election costs in the Central Services department budget.

Reserve for Revenue Shortfall Impact

|                                                                  |                    |
|------------------------------------------------------------------|--------------------|
| Total Funds Available for Appropriation                          | \$15,688,913       |
| Total Encumbrance Distribution to Departments                    | (2,933,730)        |
| Total ARPA Reappropriations (less State revenue-backed items)    | (6,490,676)        |
| Total Reappropriations from Prior Fiscal Year                    | (2,957,157)        |
| Total One-time Funding Requests from MBWC and RFE Reconciliation | (966,000)          |
| Total New Reserve Opioid Settlement Funds                        | (397,422)          |
| Total Council Contingency Uses Election Costs                    | (54,000)           |
| <b>Net increase to Reserve for Revenue Shortfall</b>             | <b>\$1,889,928</b> |

|                                           |                     |
|-------------------------------------------|---------------------|
| <b>Total Available Funds Appropriated</b> | <b>\$15,688,913</b> |
|-------------------------------------------|---------------------|

**010 General Fund****Main Subfund (011) (continued from previous page):**

b) **Revenue-Backed Items** : These transactions recognize new FY23 revenues or revenue-backed expenditures, and increase

Central Services

|                          |           |
|--------------------------|-----------|
| Victims Assistance Grant | \$393,524 |
|                          | \$393,524 |

Fire and Emergency Medical Services

|                                                             |             |
|-------------------------------------------------------------|-------------|
| Fire Apprenticeship State Grant                             | \$2,000,000 |
| All Firefighters Federal Grant                              | 469,356     |
| Oregon22 Fire and EMS Contracted Support and Extra Coverage | 79,473      |
| Red Flag Day State Grant                                    | 34,257      |
|                                                             | \$2,583,086 |

Library, Recreation, and Cultural Services

|                                         |           |
|-----------------------------------------|-----------|
| Best After School Grant                 | \$85,278  |
| Jane Higdon Bike Safety Grant           | 31,710    |
| Farmers Market Pavilion Operations      | 20,000    |
| Safe Routes to School Bike Safety Grant | 7,948     |
|                                         | \$144,936 |

Planning and Development

|                                                            |          |
|------------------------------------------------------------|----------|
| Business Oregon Park Blocks Grant                          | \$48,000 |
| Arts and Business Alliance of Eugene Art Loan Fund Closing | 7,741    |
|                                                            | \$55,741 |

Police

|                                                      |             |
|------------------------------------------------------|-------------|
| Oregon22 Reimbursable Overtime                       | \$745,500   |
| Various Department of Administrative Services Grants | 574,839     |
| Various Oregon Impact Grants                         | 92,222      |
| Various Department of Justice Grants                 | 54,870      |
| Various Oregon Department of Transportation Grants   | 54,082      |
| Various Homeland Security Grants                     | 46,085      |
|                                                      | \$1,567,598 |

**Total Revenue-Backed Items****\$4,744,885**

c) **Interfund Transfers Administrative Adjustments** : Increase the Public Works department operating budget by \$578,500 and decrease Interfund Transfers by the same amount. This action eliminates a transfer from the General Fund to the Parks and Recreation Levy Fund. The Parks and Recreation Levy Fund is for dedicated levy resources, which cannot be commingled with resources from other funds.

d) **Interfund Transfer for Parks** : Decreases the Public Works department operating budget by \$70,000 and increases Interfund Transfers by the same amount to establishing a capital project for ARPA funds used to improve Washington Jefferson Park. The transfer moves previously allocated ARPA funding from the General Fund operating budget to the General Capital Projects Fund (311) for improvements to Washington Jefferson Park.

**Cultural Services Subfund (031):**

e) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$1,326,441 and increase the Cultural Services Subfund Reserve by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

f) **New Revenue** : Increase Charges for Service revenues by \$1,500,000 and increase the Library, Recreation and Cultural Services department operating budget by the same amount for additional activity at the Hult Center.

g) **Encumbrance Estimate Reconciliation** : Increase the Library, Recreation and Cultural Services Department operating appropriations by \$696,385, decrease Reserve for Encumbrances by \$766,863, and increase Reserves by \$70,478 to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

## 010 General Fund

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### Equipment Replacement Subfund (041):

h) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$18,703 and increase the Equipment Replacement Fund Reserve by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

i) **Reappropriation** : Increase the Library, Recreation and Cultural Services Department operating appropriations by \$20,000 and decrease Reserves by the same amount for the purchase of blankets for the Sheldon Pool.

j) **Encumbrance Estimate Reconciliation** : Decrease the Reserve for Encumbrances by \$18,649 and increase Reserves by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

### Reserves Summary

#### k) **Summary of the General Fund Reserves (All Subfunds):**

|                                            | <b>FY23<br/>Adopted</b> | <b>FY23<br/>SB Action</b> | <b>FY23<br/>Revised</b> |
|--------------------------------------------|-------------------------|---------------------------|-------------------------|
| General Fund Reserve for Revenue Shortfall | \$8,729,086             | \$1,889,928               | \$10,619,014            |
| General Fund ARPA Reserve                  | 2,722,357               | (243,000)                 | 2,479,357               |
| General Fund Opioid Reserve                | 0                       | 397,422                   | 397,422                 |
| Reserve for Prior Year Encumbrances        | 10,868,763              | (10,868,763)              | 0                       |
| Cultural Services Subfund Reserve          | 1,215,145               | 1,396,919                 | 2,612,064               |
| Equipment Replacement Reserve              | 627,645                 | 17,352                    | 644,997                 |
| <b>Total</b>                               | <b>\$24,162,996</b>     | <b>(\$7,410,142)</b>      | <b>\$16,752,854</b>     |

## 110 Special Assessments Management Fund

|                                  | FY23<br>Adopted | FY23<br>SB1 Action | FY23<br>Revised |
|----------------------------------|-----------------|--------------------|-----------------|
| <b>I. RESOURCES</b>              |                 |                    |                 |
| <b>BEGINNING WORKING CAPITAL</b> | 445,641         | 19,077 a           | 464,718         |
| <b>CHANGE TO WORKING CAPITAL</b> |                 |                    |                 |
| REVENUE                          |                 |                    |                 |
| Charges for Services             | 50              | 0                  | 50              |
| Miscellaneous                    | 3,280           | 0                  | 3,280           |
| Interfund Transfers              | 30,000          | 0                  | 30,000          |
| Special Payments                 | 535             | 0                  | 535             |
| Total Revenue                    | 33,865          | 0                  | 33,865          |
| <b>TOTAL RESOURCES</b>           | <b>479,506</b>  | <b>19,077</b>      | <b>498,583</b>  |
| <b>II. REQUIREMENTS</b>          |                 |                    |                 |
| Department Operating             |                 |                    |                 |
| Central Services                 | 108,927         | 0                  | 108,927         |
| Total Department Operating       | 108,927         | 0                  | 108,927         |
| Non-Departmental                 |                 |                    |                 |
| Interfund Transfers              | 12,000          | 0                  | 12,000          |
| Special Payments                 | 30,000          | 0                  | 30,000          |
| Reserve                          | 50,000          | 0                  | 50,000          |
| Balance Available                | 278,579         | 19,077 a           | 297,656         |
| Total Non-Departmental           | 370,579         | 19,077             | 389,656         |
| <b>TOTAL REQUIREMENTS</b>        | <b>479,506</b>  | <b>19,077</b>      | <b>498,583</b>  |

## 110 Special Assessments Management Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$19,077 and increase Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

## 111 Library Local Option Levy Fund

|                                           | FY23<br>Adopted  | FY23<br>SB1 Action |     | FY23<br>Revised  |
|-------------------------------------------|------------------|--------------------|-----|------------------|
| <b>I. RESOURCES</b>                       |                  |                    |     |                  |
| <b>BEGINNING WORKING CAPITAL</b>          | 3,121,532        | 571,911            | a   | 3,693,443        |
| <b>CHANGE TO WORKING CAPITAL</b>          |                  |                    |     |                  |
| REVENUE                                   |                  |                    |     |                  |
| Taxes                                     | 2,757,000        | 0                  |     | 2,757,000        |
| Miscellaneous                             | 13,000           | 0                  |     | 13,000           |
| Total Revenue                             | 2,770,000        | 0                  |     | 2,770,000        |
| <b>TOTAL RESOURCES</b>                    | <b>5,891,532</b> | <b>571,911</b>     |     | <b>6,463,443</b> |
| <b>II. REQUIREMENTS</b>                   |                  |                    |     |                  |
| Department Operating                      |                  |                    |     |                  |
| Library, Recreation and Cultural Services | 3,166,041        | (50,000)           | b   | 3,116,041        |
| Total Department Operating                | 3,166,041        | (50,000)           |     | 3,116,041        |
| Non-Departmental                          |                  |                    |     |                  |
| Reserve                                   | 2,725,491        | 0                  |     | 2,725,491        |
| Balance Available                         | 0                | 621,911            | a,b | 621,911          |
| Total Non-Departmental                    | 2,725,491        | 621,911            |     | 3,347,402        |
| <b>TOTAL REQUIREMENTS</b>                 | <b>5,891,532</b> | <b>571,911</b>     |     | <b>6,463,443</b> |

### 111 Library Local Option Levy Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$571,911 and increase Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Encumbrance Estimate Reconciliation** : Decrease the Library, Recreation and Cultural Services Department Operating appropriations by \$50,000 to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid, and increase Balance Available by the same amount.

## 112 Parks and Rec Local Option Levy Fund

|                                           | FY23<br>Adopted  | FY23<br>SB1 Action |       | FY23<br>Revised  |
|-------------------------------------------|------------------|--------------------|-------|------------------|
| <b>I. RESOURCES</b>                       |                  |                    |       |                  |
| <b>BEGINNING WORKING CAPITAL</b>          | 1,330,455        | 218,394            | a     | 1,548,849        |
| <b>CHANGE TO WORKING CAPITAL</b>          |                  |                    |       |                  |
| REVENUE                                   |                  |                    |       |                  |
| Taxes                                     | 3,043,000        | 0                  |       | 3,043,000        |
| Miscellaneous                             | 8,000            | 0                  |       | 8,000            |
| Interfund Transfers                       | 578,500          | (578,500)          | b     | 0                |
| Total Revenue                             | 3,629,500        | (578,500)          |       | 3,051,000        |
| <b>TOTAL RESOURCES</b>                    | <b>4,959,955</b> | <b>(360,106)</b>   |       | <b>4,599,849</b> |
| <b>II. REQUIREMENTS</b>                   |                  |                    |       |                  |
| Department Operating                      |                  |                    |       |                  |
| Central Services                          | 5,601            | 0                  |       | 5,601            |
| Library, Recreation and Cultural Services | 610,000          | 0                  |       | 610,000          |
| Police                                    | 413,023          | (737)              | d     | 412,286          |
| Public Works                              | 3,919,814        | (881,322)          | b,d   | 3,038,492        |
| Total Department Operating                | 4,948,438        | (882,059)          |       | 4,066,379        |
| Non-Departmental                          |                  |                    |       |                  |
| Interfund Transfers                       | 0                | 88,923             | c     | 88,923           |
| Balance Available                         | 11,517           | 433,030            | a,c,d | 444,547          |
| Total Non-Departmental                    | 11,517           | 521,953            |       | 533,470          |
| <b>TOTAL REQUIREMENTS</b>                 | <b>4,959,955</b> | <b>(360,106)</b>   |       | <b>4,599,849</b> |

## 112 Parks and Rec Local Option Levy Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$218,394 and increase Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Administrative Adjustment** : Decrease Interfund Transfer revenue by \$578,500 and decrease the Public Works department budget by the same amount for an administrative adjustment. This action eliminates a transfer from the General Fund to the Parks and Recreation Levy Fund. The Parks and Recreation Levy Fund is for dedicated levy resources, which cannot be commingled with resources from other funds.

c) **Administrative Adjustment** : Increase Interfund Transfers expenses by \$88,923 and decrease the Balance Available by the same amount for an administrative adjustment to move ARPA resources from Non General Funds to the General Fund for better tracking.

d) **Encumbrance Estimate Reconciliation** : Decrease the Police department operating budget by \$737, decrease the Public Works Department operating budget by \$302,822, and increase Balance Available by \$303,559 to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

## 130 Public Safety Communications Fund

|                                  | FY23<br>Adopted  | FY23<br>SB1 Action |   | FY23<br>Revised  |
|----------------------------------|------------------|--------------------|---|------------------|
| <b>I. RESOURCES</b>              |                  |                    |   |                  |
| <b>BEGINNING WORKING CAPITAL</b> | 2,078,672        | 712,193            | a | 2,790,865        |
| <b>CHANGE TO WORKING CAPITAL</b> |                  |                    |   |                  |
| <b>REVENUE</b>                   |                  |                    |   |                  |
| Intergovernmental                | 3,000,000        | 0                  |   | 3,000,000        |
| Charges for Services             | 241,054          | 0                  |   | 241,054          |
| Miscellaneous                    | 7,000            | 0                  |   | 7,000            |
| Total Revenue                    | 3,248,054        | 0                  |   | 3,248,054        |
| <b>TOTAL RESOURCES</b>           | <b>5,326,726</b> | <b>712,193</b>     |   | <b>6,038,919</b> |
| <b>II. REQUIREMENTS</b>          |                  |                    |   |                  |
| Department Operating             |                  |                    |   |                  |
| Police                           | 3,210,128        | 0                  |   | 3,210,128        |
| Total Department Operating       | 3,210,128        | 0                  |   | 3,210,128        |
| Non-Departmental                 |                  |                    |   |                  |
| Interfund Transfers              | 388,000          | 0                  |   | 388,000          |
| Reserve                          | 152,000          | 0                  |   | 152,000          |
| Balance Available                | 1,576,598        | 712,193            | a | 2,288,791        |
| Total Non-Departmental           | 2,116,598        | 712,193            |   | 2,828,791        |
| <b>TOTAL REQUIREMENTS</b>        | <b>5,326,726</b> | <b>712,193</b>     |   | <b>6,038,919</b> |

### 130 Public Safety Communications Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$712,193, and increase Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

## 131 Road Fund

|                                  | FY23<br>Adopted   | FY23<br>SB1 Action |         | FY23<br>Revised   |
|----------------------------------|-------------------|--------------------|---------|-------------------|
| <b>I. RESOURCES</b>              |                   |                    |         |                   |
| <b>BEGINNING WORKING CAPITAL</b> | 6,637,527         | 2,438,267          | a       | 9,075,794         |
| <b>CHANGE TO WORKING CAPITAL</b> |                   |                    |         |                   |
| REVENUE                          |                   |                    |         |                   |
| Licenses/Permits                 | 2,325,400         | 0                  |         | 2,325,400         |
| Intergovernmental                | 14,279,805        | 1,448,658          | b,c,d   | 15,728,463        |
| Rental                           | 191,000           | 0                  |         | 191,000           |
| Charges for Services             | 313,000           | 0                  |         | 313,000           |
| Miscellaneous                    | 283,500           | 0                  |         | 283,500           |
| Interfund Transfers              | 128,800           | 0                  |         | 128,800           |
| Total Revenue                    | 17,521,505        | 1,448,658          |         | 18,970,163        |
| <b>TOTAL RESOURCES</b>           | <b>24,159,032</b> | <b>3,886,925</b>   |         | <b>28,045,957</b> |
| <b>II. REQUIREMENTS</b>          |                   |                    |         |                   |
| Department Operating             |                   |                    |         |                   |
| Public Works                     | 16,666,218        | 1,309,127          | b,c,d,e | 17,975,345        |
| Total Department Operating       | 16,666,218        | 1,309,127          |         | 17,975,345        |
| Non-Departmental                 |                   |                    |         |                   |
| Interfund Transfers              | 1,642,000         | 0                  |         | 1,642,000         |
| Balance Available                | 5,850,814         | 2,577,798          | a,e     | 8,428,612         |
| Total Non-Departmental           | 7,492,814         | 2,577,798          |         | 10,070,612        |
| <b>TOTAL REQUIREMENTS</b>        | <b>24,159,032</b> | <b>3,886,925</b>   |         | <b>28,045,957</b> |

## 131 Road Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$2,438,267 and increase Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Reappropriations** : Increase Intergovernmental revenue by \$898,658 and increase Public Works Department operating budget by the same amount to reappropriate grants that were authorized in prior fiscal years but not completed.

c) **New Grant** : Increase Intergovernmental revenue by \$490,000 and increase Public Works Department operating budget by the same amount for a bikeshare enhancement project. Funds will support low-income bikeshare memberships, expansion of the bikeshare fleet and stations, expand service to South Eugene and Autzen Stadium, and other improvements.

d) **New Grant** : Increase Intergovernmental revenue by \$60,000 and increase Public Works Department operating budget by the same amount for a regional transportation grant.

**131 Road Fund (continued from previous page):**

e) ***Encumbrance Estimate Reconciliation*** : Decrease Public Works Department operating appropriations by \$139,531 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

## 135 Telecom Registration/Licensing Fund

|                                  | FY23<br>Adopted  | FY23<br>SB1 Action |       | FY23<br>Revised  |
|----------------------------------|------------------|--------------------|-------|------------------|
| <b>I. RESOURCES</b>              |                  |                    |       |                  |
| <b>BEGINNING WORKING CAPITAL</b> | 3,020,887        | 2,046,672          | a     | 5,067,559        |
| <b>CHANGE TO WORKING CAPITAL</b> |                  |                    |       |                  |
| REVENUE                          |                  |                    |       |                  |
| Licenses/Permits                 | 2,000,000        | 0                  |       | 2,000,000        |
| Miscellaneous                    | 16,000           | 0                  |       | 16,000           |
| Total Revenue                    | 2,016,000        | 0                  |       | 2,016,000        |
| <b>TOTAL RESOURCES</b>           | <b>5,036,887</b> | <b>2,046,672</b>   |       | <b>7,083,559</b> |
| <b>II. REQUIREMENTS</b>          |                  |                    |       |                  |
| Department Operating             |                  |                    |       |                  |
| Central Services                 | 2,738,230        | 1,495,143          | b,c   | 4,233,373        |
| Total Department Operating       | 2,738,230        | 1,495,143          |       | 4,233,373        |
| Non-Departmental                 |                  |                    |       |                  |
| Debt Service                     | 25,000           | 0                  |       | 25,000           |
| Interfund Transfers              | 44,000           | 0                  |       | 44,000           |
| Special Payments                 | 120,000          | 0                  |       | 120,000          |
| Reserves                         | 1,468,128        | 0                  |       | 1,468,128        |
| Balance Available                | 641,529          | 551,529            | a,b,c | 1,193,058        |
| Total Non-Departmental           | 2,298,657        | 551,529            |       | 2,850,186        |
| <b>TOTAL REQUIREMENTS</b>        | <b>5,036,887</b> | <b>2,046,672</b>   |       | <b>7,083,559</b> |

## 135 Telecom Registration/Licensing Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$2,046,672 and increase Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Reappropriations** : Increase Central Services Department operating appropriations by \$1,525,994 and decrease Balance Available by the same amount for telecom projects not completed in the prior fiscal year.

c) **Encumbrance Estimate Reconciliation** : Decrease Central Services Department operating appropriations by \$30,851 to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid, and increase Balance Available by the same amount.

## 136 Community Safety Fund

|                                           | FY23<br>Adopted   | FY23<br>SB1 Action |         | FY23<br>Revised   |
|-------------------------------------------|-------------------|--------------------|---------|-------------------|
| <b>I. RESOURCES</b>                       |                   |                    |         |                   |
| <b>BEGINNING WORKING CAPITAL</b>          | 11,993,747        | 1,481,840          | a       | 13,475,587        |
| <b>CHANGE TO WORKING CAPITAL</b>          |                   |                    |         |                   |
| REVENUE                                   |                   |                    |         |                   |
| Taxes                                     | 21,000,000        | 0                  |         | 21,000,000        |
| Miscellaneous                             | 3,000             | 0                  |         | 3,000             |
| Total Revenue                             | 21,003,000        | 0                  |         | 21,003,000        |
| <b>TOTAL RESOURCES</b>                    | <b>32,996,747</b> | <b>1,481,840</b>   |         | <b>34,478,587</b> |
| <b>II. REQUIREMENTS</b>                   |                   |                    |         |                   |
| Department Operating                      |                   |                    |         |                   |
| Central Services                          | 7,216,221         | (545,379)          | b,d     | 6,670,842         |
| Fire and Emergency Medical Services       | 2,304,777         | 12,681             | b,c,d   | 2,317,458         |
| Police                                    | 13,356,184        | 590,133            | b,c,d   | 13,946,317        |
| Library, Recreation and Cultural Services | 1,044,033         | 12,445             | c       | 1,056,478         |
| Total Department Operating                | 23,921,215        | 69,880             |         | 23,991,095        |
| Non-Departmental                          |                   |                    |         |                   |
| Interfund Transfers                       | 420,000           | 0                  |         | 420,000           |
| Balance Available                         | 8,655,532         | 1,411,960          | a,b,c,d | 10,067,492        |
| Total Non-Departmental                    | 9,075,532         | 1,411,960          |         | 10,487,492        |
| <b>TOTAL REQUIREMENTS</b>                 | <b>32,996,747</b> | <b>1,481,840</b>   |         | <b>34,478,587</b> |

## 136 Community Safety Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$1,481,840 and increase Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Encumbrance Estimate Reconciliation** : Decrease the Central Services Department operating appropriations by \$812,299, decrease the Fire and Emergency Services department operating budget by \$69,262, decrease the Police Department operating budget by \$334,547, and increase Balance Available by \$1,216,108 to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

**136 Community Safety Fund (continued from previous page):**

c) **One-time Funding Request** : Increase the Police department operating budget by \$871,600, increase the Fire and Emergency Services department operating budget by \$36,579, increase the Library Recreation and Cultural Services department operating budget by \$12,445, and decrease Balance Available by \$920,624 for one-time funding to support Community Safety Initiative (CSI) Strategies. Funding is included for:

| <b>One-time Funding Requests</b>                     | <b>Amount</b>    |
|------------------------------------------------------|------------------|
| EPD Facility Upgrades                                | \$850,000        |
| Fire Quality Assurance & Quality Improvement Vehicle | 36,579           |
| EPD Trauma Intervention Program                      | 21,600           |
| LRCS Behavioral Health Position Reclass Adjustment   | 12,445           |
| <b>Total One-Time Funding Requests</b>               | <b>\$920,624</b> |

d) **Reappropriation** : Increase the Central Services department operating budget by \$266,920, increase the Police department operating budget by \$55,880, increase the Fire and Emergency Medical Services department operating budget by \$42,564 and decrease Balance Available by \$365,364. These reappropriations will fund CSI strategies begun but not complete in the prior fiscal year. These include:

| <b>Reappropriation Requests</b>                   | <b>Amount</b>    |
|---------------------------------------------------|------------------|
| CS Homeless Services Support                      | \$209,920        |
| CS Municipal Court First Floor Renovation Project | 57,000           |
| Fire Inspector Position Equipment                 | 42,564           |
| Police Recruitment                                | 29,380           |
| Police Officer Wellness                           | 21,000           |
| EPD Facility Upgrades                             | 5,500            |
| <b>Total Reappropriation Requests</b>             | <b>\$365,364</b> |

## 150 Housing Programs and Construction Fund

|                                     | FY23<br>Adopted   | FY23<br>SB1 Action |       | FY23<br>Revised   |
|-------------------------------------|-------------------|--------------------|-------|-------------------|
| <b>I. RESOURCES</b>                 |                   |                    |       |                   |
| <b>BEGINNING WORKING CAPITAL</b>    | 14,501,698        | (1,420,038)        | a     | 13,081,660        |
| <b>CHANGE TO WORKING CAPITAL</b>    |                   |                    |       |                   |
| REVENUE                             |                   |                    |       |                   |
| Licenses/Permits                    | 4,695,000         | 0                  |       | 4,695,000         |
| Charges for Services                | 6,745,250         | 340,000            | b     | 7,085,250         |
| Fines/Forfeitures                   | 25,000            | 0                  |       | 25,000            |
| Interfund Transfers                 | 0                 | 0                  |       | 0                 |
| Miscellaneous                       | 66,000            | 0                  |       | 66,000            |
| Total Revenue                       | 11,531,250        | 340,000            |       | 11,871,250        |
| <b>TOTAL RESOURCES</b>              | <b>26,032,948</b> | <b>(1,080,038)</b> |       | <b>24,952,910</b> |
| <b>II. REQUIREMENTS</b>             |                   |                    |       |                   |
| Department Operating                |                   |                    |       |                   |
| Fire and Emergency Medical Services | 404,225           | 0                  |       | 404,225           |
| Planning and Development            | 9,893,123         | 601,274            | a,b,c | 10,494,397        |
| Public Works                        | 657,888           | 0                  |       | 657,888           |
| Total Department Operating          | 10,955,236        | 601,274            |       | 11,556,510        |
| Non-Departmental                    |                   |                    |       |                   |
| Interfund Transfers                 | 1,083,000         | 0                  |       | 1,083,000         |
| Special Payments                    | 4,711,016         | 0                  |       | 4,711,016         |
| Balance Available                   | 9,283,696         | (1,681,312)        | a,c   | 7,602,384         |
| Total Non-Departmental              | 15,077,712        | (1,681,312)        |       | 13,396,400        |
| <b>TOTAL REQUIREMENTS</b>           | <b>26,032,948</b> | <b>(1,080,038)</b> |       | <b>24,952,910</b> |

## 150 Housing Programs and Construction Fund

a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$1,420,038, increase the Planning and Development Department operating appropriations by \$301,356, and decrease Balance Available by \$1,721,394. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **One-time Funding Request** : Increase Charges for Services revenue by \$340,000 and increase Planning and Development department operating budget by the same amount for the Renters Protections program.

**150 Housing Programs and Construction Fund (continued from previous page):**

c) ***Encumbrance Estimate Reconciliation*** : Decrease Planning and Development Department operating appropriations by \$40,082 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

## 155 Solid Waste/Recycling Fund

|                                  | FY23<br>Adopted  | FY23<br>SB1 Action |       | FY23<br>Revised  |
|----------------------------------|------------------|--------------------|-------|------------------|
| <b>I. RESOURCES</b>              |                  |                    |       |                  |
| <b>BEGINNING WORKING CAPITAL</b> | 1,358,437        | 1,381              | a     | 1,359,818        |
| <b>CHANGE TO WORKING CAPITAL</b> |                  |                    |       |                  |
| REVENUE                          |                  |                    |       |                  |
| Licenses/Permits                 | 1,274,457        | 0                  |       | 1,274,457        |
| Miscellaneous                    | 6,000            | 0                  |       | 6,000            |
| Total Revenue                    | 1,280,457        | 0                  |       | 1,280,457        |
| <b>TOTAL RESOURCES</b>           | <b>2,638,894</b> | <b>1,381</b>       |       | <b>2,640,275</b> |
| <b>II. REQUIREMENTS</b>          |                  |                    |       |                  |
| Department Operating             |                  |                    |       |                  |
| Planning and Development         | 1,611,157        | (9,493)            | b,c   | 1,601,664        |
| Total Department Operating       | 1,611,157        | (9,493)            |       | 1,601,664        |
| Non-Departmental                 |                  |                    |       |                  |
| Interfund Transfers              | 190,000          | 0                  |       | 190,000          |
| Balance Available                | 837,737          | 10,874             | a,b,c | 848,611          |
| Total Non-Departmental           | 1,027,737        | 10,874             |       | 1,038,611        |
| <b>TOTAL REQUIREMENTS</b>        | <b>2,638,894</b> | <b>1,381</b>       |       | <b>2,640,275</b> |

## 155 Solid Waste/Recycling Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$1,381 and increase Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Reappropriations** : Increase the Planning and Development Department operating budget by \$81,542 and decrease Balance Available by the same amount for the Community Recycling Education Campaign.

c) **Encumbrance Estimate Reconciliation** : Decrease Planning and Development Department operating budget by \$91,035 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

## 170 Community Development Fund

|                                   | FY23<br>Adopted   | FY23<br>SB1 Action |           | FY23<br>Revised   |
|-----------------------------------|-------------------|--------------------|-----------|-------------------|
| <b>I. RESOURCES</b>               |                   |                    |           |                   |
| <b>BEGINNING WORKING CAPITAL</b>  | 3,418,464         | 373,584            | a         | 3,792,048         |
| <b>CHANGE TO WORKING CAPITAL</b>  |                   |                    |           |                   |
| <b>REVENUE</b>                    |                   |                    |           |                   |
| Intergovernmental                 | 10,301,147        | 1,145,108          | b,c,d     | 11,446,255        |
| Charges for Services              | 86,726            | 0                  |           | 86,726            |
| Miscellaneous                     | 970,973           | 0                  |           | 970,973           |
| Special Payments                  | 1,369,779         | 0                  |           | 1,369,779         |
| <b>Total Revenue</b>              | <b>12,728,625</b> | <b>1,145,108</b>   |           | <b>13,873,733</b> |
| <b>TOTAL RESOURCES</b>            | <b>16,147,089</b> | <b>1,518,692</b>   |           | <b>17,665,781</b> |
| <b>II. REQUIREMENTS</b>           |                   |                    |           |                   |
| Department Operating              |                   |                    |           |                   |
| Planning and Development          | 5,314,259         | (260,486)          | a,b,c,d,e | 5,053,773         |
| <b>Total Department Operating</b> | <b>5,314,259</b>  | <b>(260,486)</b>   |           | <b>5,053,773</b>  |
| Capital Projects                  |                   |                    |           |                   |
| Capital Carryover                 | 1,005             | 0                  |           | 1,005             |
| <b>Total Capital Projects</b>     | <b>1,005</b>      | <b>0</b>           |           | <b>1,005</b>      |
| Non-Departmental                  |                   |                    |           |                   |
| Debt Service                      | 356,871           | 0                  |           | 356,871           |
| Interfund Transfers               | 89,000            | 0                  |           | 89,000            |
| Special Payments                  | 8,742,290         | 2,353,401          | a,b,f     | 11,095,691        |
| Reserves                          | 1,643,664         | (875,316)          | a,f       | 768,348           |
| Balance Available                 | 0                 | 301,093            | e         | 301,093           |
| <b>Total Non-Departmental</b>     | <b>10,831,825</b> | <b>1,779,178</b>   |           | <b>12,611,003</b> |
| <b>TOTAL REQUIREMENTS</b>         | <b>16,147,089</b> | <b>1,518,692</b>   |           | <b>17,665,781</b> |

## 170 Community Development Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$373,584, decrease Planning and Development Department operating budget by \$404,501, increase Special Payments by \$988,911, and decrease Reserves by \$210,826. These adjustments bring the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **New Grant :** Increase Intergovernmental revenue by \$1,000,0000, in increase Planning and Development department operating budget by \$300,000 and increase Special Payments by \$700,000 for a Housing and Shelter grant from the State of Oregon.

c) **Reappropriations:** Reappropriate \$76,944 in Intergovernmental Revenue and increase the Planning and Development department operating budget by the same amount for CDBG-CV Grants awarded but not complete in FY22.

**170 Community Development Fund (continued from previous page):**

d) **Reappropriations:** Reappropriate \$68,164 in Intergovernmental revenue and increase the Planning and Development department operating appropriations by the same amount for HARP Grant Administration.

e) **Encumbrance Estimate Reconciliation** : Reduce Planning and Development Department operating appropriations by \$301,093 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

f) **One-Time Funding Request** : Increase Special Payments by \$664,490 and decrease Reserves by the same amount for a transfer to the URA. In FY08, the URA Downtown District transferred \$600,000 to the City to act as a reserve for HUD loan and grant programs used to help offset the development costs of the Woolworth Building. The developer repaid the loan at the end of FY22, and this action will transfer back to the URA Downtown District the original reserve amount plus accrued interest through the end of FY22.

## 180 Library, Parks, and Recreation Special Revenue Fund

|                                      | FY23<br>Adopted  | FY23<br>SB1 Action | FY23<br>Revised  |
|--------------------------------------|------------------|--------------------|------------------|
| <b>I. RESOURCES</b>                  |                  |                    |                  |
| <b>BEGINNING WORKING CAPITAL</b>     | 6,305,426        | 268,068 a          | 6,573,494        |
| <b>CHANGE TO WORKING CAPITAL</b>     |                  |                    |                  |
| REVENUE                              |                  |                    |                  |
| Rental                               | 35,880           | 0                  | 35,880           |
| Charges for Services                 | 25,000           | 0                  | 25,000           |
| Miscellaneous                        | 565,500          | 50 b               | 565,550          |
| Total Revenue                        | 626,380          | 50                 | 626,430          |
| <b>TOTAL RESOURCES</b>               | <b>6,931,806</b> | <b>268,118</b>     | <b>7,199,924</b> |
| <b>II. REQUIREMENTS</b>              |                  |                    |                  |
| Department Operating                 |                  |                    |                  |
| Library Recreation and Cultural Svcs | 399,000          | 0                  | 399,000          |
| Total Department Operating           | 399,000          | 0                  | 399,000          |
| Capital Projects                     |                  |                    |                  |
| Capital Projects                     | 50,155           | 0                  | 50,155           |
| Capital Carryover                    | 624,563          | (38,695) c         | 585,868          |
| Total Capital Projects               | 674,718          | (38,695)           | 636,023          |
| Non-Departmental                     |                  |                    |                  |
| Reserves                             | 4,456,482        | 328,226 a          | 4,784,708        |
| Interfund Transfers                  | 0                | 7,741 b            | 7,741            |
| Special Payments                     | 7,572            | (7,572) a,b        | 0                |
| Balance Available                    | 1,394,034        | (21,582) a,c       | 1,372,452        |
| Total Non-Departmental               | 5,858,088        | 306,813            | 6,164,901        |
| <b>TOTAL REQUIREMENTS</b>            | <b>6,931,806</b> | <b>268,118</b>     | <b>7,199,924</b> |

## 180 Library, Parks, and Recreation Special Revenue Fund

a) **Beginning Working Capital Reconciliation:** Increase the budgeted Beginning Working Capital by \$268,068, increase Reserves by \$328,226, and increase Special Payments by \$119, and decrease Balance Available by \$60,277. These adjustments bring the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **One-time Funding Request :** Increase the Miscellaneous revenue by \$50, increase Interfund Transfers by \$7,741, and decrease Special Payments by \$7,691 to close out the remaining balance of the Arts & Business Alliance of Eugene (ABAE) loan program. The remaining balance is moved to the General Fund.

**180 Library, Parks, and Recreation Fund (continued from previous page):**

c) ***Capital Carryover Reconciliation*** : Decrease Capital Carryover appropriations by \$38,695 and increase Balance Available by the same amount to reconcile the FY23 Capital Carryover Estimate to the actual ending FY22 capital projects balance.

## 211 General Obligation Debt Service Fund

|                                  | FY23<br>Adopted   | FY23<br>SB1 Action | FY23<br>Revised   |
|----------------------------------|-------------------|--------------------|-------------------|
| <b>I. RESOURCES</b>              |                   |                    |                   |
| <b>BEGINNING WORKING CAPITAL</b> | 301,331           | 767,735 a          | 1,069,066         |
| <b>CHANGE TO WORKING CAPITAL</b> |                   |                    |                   |
| REVENUE                          |                   |                    |                   |
| Taxes                            | 13,456,101        | 0                  | 13,456,101        |
| Miscellaneous                    | 25,000            | 0                  | 25,000            |
| Total Revenue                    | 13,481,101        | 0                  | 13,481,101        |
| <b>TOTAL RESOURCES</b>           | <b>13,782,432</b> | <b>767,735</b>     | <b>14,550,167</b> |
| <b>II. REQUIREMENTS</b>          |                   |                    |                   |
| Non-Departmental                 |                   |                    |                   |
| Debt Service                     | 13,782,432        | 767,735 a          | 14,550,167        |
| Total Non-Departmental           | 13,782,432        | 767,735            | 14,550,167        |
| <b>TOTAL REQUIREMENTS</b>        | <b>13,782,432</b> | <b>767,735</b>     | <b>14,550,167</b> |

## 211 General Obligation Debt Service Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$767,735 and increase Debt Service by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

## 230 Miscellaneous Debt Service Fund

|                                  | FY23<br>Adopted  | FY23<br>SB1 Action | FY23<br>Revised  |
|----------------------------------|------------------|--------------------|------------------|
| <b>I. RESOURCES</b>              |                  |                    |                  |
| <b>BEGINNING WORKING CAPITAL</b> | 121,314          | (74) a             | 121,240          |
| <b>CHANGE TO WORKING CAPITAL</b> |                  |                    |                  |
| REVENUE                          |                  |                    |                  |
| Intergovernmental                | 1,323,658        | 0                  | 1,323,658        |
| Total Revenue                    | 1,323,658        | 0                  | 1,323,658        |
| <b>TOTAL RESOURCES</b>           | <b>1,444,972</b> | <b>(74)</b>        | <b>1,444,898</b> |
| <b>II. REQUIREMENTS</b>          |                  |                    |                  |
| Non-Departmental                 |                  |                    |                  |
| Debt Service                     | 1,323,658        | 0                  | 1,323,658        |
| Balance Available                | 121,314          | (74) a             | 121,240          |
| Total Non-Departmental           | 1,444,972        | (74)               | 1,444,898        |
| <b>TOTAL REQUIREMENTS</b>        | <b>1,444,972</b> | <b>(74)</b>        | <b>1,444,898</b> |

## 230 Miscellaneous Debt Service Fund

a) ***Beginning Working Capital Reconciliation*** : Decrease the budgeted Beginning Working Capital by \$74 and decrease Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

## 250 Special Assessment Bond Debt Service Fund

|                                  | FY23<br>Adopted | FY23<br>SB1 Action | FY23<br>Revised |
|----------------------------------|-----------------|--------------------|-----------------|
| <b>I. RESOURCES</b>              |                 |                    |                 |
| <b>BEGINNING WORKING CAPITAL</b> | 69,851          | 9,269 a            | 79,120          |
| <b>CHANGE TO WORKING CAPITAL</b> |                 |                    |                 |
| REVENUE                          |                 |                    |                 |
| Miscellaneous                    | 5,256           | 0                  | 5,256           |
| Special Payments                 | 112,354         | 0                  | 112,354         |
| Total Revenue                    | 117,610         | 0                  | 117,610         |
| <b>TOTAL RESOURCES</b>           | <b>187,461</b>  | <b>9,269</b>       | <b>196,730</b>  |
| <b>II. REQUIREMENTS</b>          |                 |                    |                 |
| Non-Departmental                 |                 |                    |                 |
| Debt Service                     | 117,400         | (1,018) a          | 116,382         |
| Interfund Transfers              | 10,000          | 0                  | 10,000          |
| Reserves                         | 60,061          | 10,287 a           | 70,348          |
| Total Non-Departmental           | 187,461         | 9,269              | 196,730         |
| <b>TOTAL REQUIREMENTS</b>        | <b>187,461</b>  | <b>9,269</b>       | <b>196,730</b>  |

## 250 Special Assessment Bond Debt Service Fund

a) ***Beginning Working Capital Reconciliation*** : Increase the budgeted Beginning Working Capital by \$9,269, decrease Debt Service by \$1,018 and increase Reserves by \$10,287. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

## 310 General Capital Projects Fund

|                                           | FY23<br>Adopted   | FY23<br>SB1 Action |         | FY23<br>Revised   |
|-------------------------------------------|-------------------|--------------------|---------|-------------------|
| <b>I. RESOURCES</b>                       |                   |                    |         |                   |
| <b>BEGINNING WORKING CAPITAL</b>          | 48,169,574        | (13,964,414)       | a       | 34,205,160        |
| <b>CHANGE TO WORKING CAPITAL</b>          |                   |                    |         |                   |
| REVENUE                                   |                   |                    |         |                   |
| Intergovernmental                         | 0                 | 7,093,252          | b       | 7,093,252         |
| Miscellaneous                             | 94,000            | 0                  |         | 94,000            |
| Interfund Transfers                       | 9,844,000         | 970,000            | c,d     | 10,814,000        |
| Special Payments                          | 1,757,854         | 10,700,000         | a       | 12,457,854        |
| Total Revenue                             | 11,695,854        | 18,763,252         |         | 30,459,106        |
| <b>TOTAL RESOURCES</b>                    | <b>59,865,428</b> | <b>4,798,838</b>   |         | <b>64,664,266</b> |
| <b>II. REQUIREMENTS</b>                   |                   |                    |         |                   |
| Department Operating                      |                   |                    |         |                   |
| Library, Recreation and Cultural Services | 20,000            | 0                  |         | 20,000            |
| Total Department Operating                | 20,000            | 0                  |         | 20,000            |
| Capital Projects                          |                   |                    |         |                   |
| Capital Projects                          | 11,764,841        | 8,063,252          | a,b,c,d | 19,828,093        |
| Capital Carryover                         | 41,190,524        | (2,361,109)        | a,e     | 38,829,415        |
| Total Capital Projects                    | 52,955,365        | 5,702,143          |         | 58,657,508        |
| Non-Departmental                          |                   |                    |         |                   |
| Reserve                                   | 26,560            | 0                  |         | 26,560            |
| Balance Available                         | 6,863,503         | (903,305)          | a,e     | 5,960,198         |
| Total Non-Departmental                    | 6,890,063         | (903,305)          |         | 5,986,758         |
| <b>TOTAL REQUIREMENTS</b>                 | <b>59,865,428</b> | <b>4,798,838</b>   |         | <b>64,664,266</b> |

## 310 General Capital Projects Fund

a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$13,964,414, increase Special Payments by \$10,700,000, increase Capital Carryover by \$257, and decrease Balance Available by \$3,264,671. These adjustments bring the FY23 Budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **New Grants** : Increase Intergovernmental revenue by \$7,093,252 and increase Capital Projects by the same amount for new parks project grants

| Project Name                    | Amount      |
|---------------------------------|-------------|
| Downtown Riverfront Park        | \$5,000,000 |
| Suzanne Arlie Park              | 1,214,479   |
| Santa Clara Community Park      | 528,773     |
| Delta Ponds Loop Trail          | 350,000     |
| Total One-time Funding Requests | \$7,093,252 |

**310 General Capital Projects Fund (continued from previous page):**

- c) ***One-time Funding Requests*** : Increase Interfund Transfers revenue by \$900,000 for General Fund transfers and increase Capital Projects by the same amount, per the City's Financial Management Goals and Policies, to support ongoing preservation of General Fund building assets and Parks and Open space parks preservation and maintenance.
- d) ***Administrative Adjustment*** : Increase Interfund Transfers revenue by \$70,000 and increase Capital Projects by the same amount for an administrative adjustment related to Washington Jefferson Park improvements. This adjustment moves funds from the General Fund to the General Capital Projects fund to create a capital project for capital improvements for this project.
- e) ***Capital Carryover Reconciliation*** : Decrease Capital Carryover appropriations by \$2,361,366 and increase Balance Available by the same amount. This adjustment reconciles the FY23 Capital Carryover Estimate to the actual ending FY22 capital projects balance.

## 330 System Development Capital Projects Fund

|                                  | FY23<br>Adopted   | FY23<br>SB1 Action |         | FY23<br>Revised   |
|----------------------------------|-------------------|--------------------|---------|-------------------|
| <b>I. RESOURCES</b>              |                   |                    |         |                   |
| <b>BEGINNING WORKING CAPITAL</b> | 39,850,698        | (3,837,357)        | a       | 36,013,341        |
| <b>CHANGE TO WORKING CAPITAL</b> |                   |                    |         |                   |
| REVENUE                          |                   |                    |         |                   |
| Rental                           | 69,000            | 0                  |         | 69,000            |
| Charges for Services             | 7,549,000         | 0                  |         | 7,549,000         |
| Miscellaneous                    | 169,650           | 0                  |         | 169,650           |
| Interfund Transfers              | 100,000           | 0                  |         | 100,000           |
| Total Revenue                    | 7,887,650         | 0                  |         | 7,887,650         |
| <b>TOTAL RESOURCES</b>           | <b>47,738,348</b> | <b>(3,837,357)</b> |         | <b>43,900,991</b> |
| <b>II. REQUIREMENTS</b>          |                   |                    |         |                   |
| Department Operating             |                   |                    |         |                   |
| Planning and Development         | 195,266           | (102)              | b       | 195,164           |
| Public Works                     | 486,401           | 0                  |         | 486,401           |
| Total Department Operating       | 681,667           | (102)              |         | 681,565           |
| Capital Projects                 |                   |                    |         |                   |
| Capital Projects                 | 7,169,446         | 700,000            | c       | 7,869,446         |
| Capital Carryover                | 25,002,820        | (2,422,907)        | d       | 22,579,913        |
| Total Capital Projects           | 32,172,266        | (1,722,907)        |         | 30,449,359        |
| Non-Departmental                 |                   |                    |         |                   |
| Interfund Transfers              | 89,000            | 0                  |         | 89,000            |
| Balance Available                | 14,795,415        | (2,114,348)        | a,b,c,d | 12,681,067        |
|                                  | 14,884,415        | (2,114,348)        |         | 12,770,067        |
| <b>TOTAL REQUIREMENTS</b>        | <b>47,738,348</b> | <b>(3,837,357)</b> |         | <b>43,900,991</b> |

## 330 System Development Capital Projects Fund

- a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$3,837,357 and decrease Balance Available by the same amount. This adjustment brings the FY23 Budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.
- b) **Encumbrance Estimate Reconciliation** : Reduce Planning and Development Department operating appropriations by \$102 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY23 to the actual amount paid.
- c) **One-time Funding Requests**: Increase Capital Projects by \$700,000 and decrease Balance Available by the same amount to complete some parks projects and cover additional costs due to price increases.
- d) **Capital Carryover Reconciliation** : Decrease Capital Carryover appropriations by \$2,422,907 and increase Balance Available by the same amount. This adjustment reconciles the FY23 Capital Carryover Estimate to the actual ending FY22 capital projects balance.

## 340 Transportation Capital Projects Fund

|                                  | FY23<br>Adopted   | FY23<br>SB1 Action |         | FY23<br>Revised   |
|----------------------------------|-------------------|--------------------|---------|-------------------|
| <b>I. RESOURCES</b>              |                   |                    |         |                   |
| <b>BEGINNING WORKING CAPITAL</b> | 45,047,004        | (25,964,433)       | a       | 19,082,571        |
| <b>CHANGE TO WORKING CAPITAL</b> |                   |                    |         |                   |
| REVENUE                          |                   |                    |         |                   |
| Taxes                            | 2,929,000         | 0                  |         | 2,929,000         |
| Intergovernmental                | 447,896           | 24,778,480         | b,c     | 25,226,376        |
| Rental                           | 35,000            | 0                  |         | 35,000            |
| Charges for Services             | 80,000            | 0                  |         | 80,000            |
| Miscellaneous                    | 63,000            | 0                  |         | 63,000            |
| Interfund Transfers              | 650,000           | 0                  |         | 650,000           |
| Special Payments                 | 10,620,000        | 0                  |         | 10,620,000        |
| Total Revenue                    | 14,824,896        | 24,778,480         |         | 39,603,376        |
| <b>TOTAL RESOURCES</b>           | <b>59,871,900</b> | <b>(1,185,953)</b> |         | <b>58,685,947</b> |
| <b>II. REQUIREMENTS</b>          |                   |                    |         |                   |
| Capital Projects                 |                   |                    |         |                   |
| Capital Projects                 | 14,748,529        | 4,915,334          | a,b,c,d | 19,663,863        |
| Capital Carryover                | 43,389,425        | (5,889,103)        | e       | 37,500,322        |
| Total Capital Projects           | 58,137,954        | (973,769)          |         | 57,164,185        |
| Non-Departmental                 |                   |                    |         |                   |
| Balance Available                | 1,733,946         | (212,184)          | a,b,d,e | 1,521,762         |
| Total Non-Departmental           | 1,733,946         | (212,184)          |         | 1,521,762         |
| <b>TOTAL REQUIREMENTS</b>        | <b>59,871,900</b> | <b>(1,185,953)</b> |         | <b>58,685,947</b> |

## 340 Transportation Capital Projects Fund

a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$25,964,433 and decrease Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Reappropriation** : Increase Intergovernmental revenue by \$21,036,871, increase Capital Projects by \$591,000, and decrease Balance Available by \$20,445,871. This action reappropriates grant revenue for capital projects authorized in prior years. The capital project budget authority was included in the Capital Carryover of the FY23 Adopted Budget.

**340 Transportation Capital Projects Fund (continued from previous page):**

c) **New Grants** : Increase Intergovernmental revenue by \$3,741,609 and increase Capital Projects by the same amount for new capital projects funded by grants. Projects include:

| <b>Project Name</b>                 | <b>Amount</b> |
|-------------------------------------|---------------|
| Lincoln Protected Bike Lane         | \$1,172,104   |
| Eugene Signal Improvements          | 965,247       |
| 8th Avenue Streetscape/Bike         | 834,000       |
| West Bank Path Extension            | 436,785       |
| Oakway Road Protected Bike Lanes    | 270,613       |
| Division Avenue Safety Improvements | 62,860        |
| Total New Capital Projects          | \$3,741,609   |

d) **One-time Funding Requests** : Increase Capital Projects by \$582,725 and decrease Balance Available by the same amount for these projects:

| <b>Project Name</b>                       | <b>Amount</b> |
|-------------------------------------------|---------------|
| Street Tree Work                          | \$210,085     |
| Pearl Street 5th to 6th PEPI Contribution | 209,000       |
| Shared Use Path and Bridge Maintenance    | 163,640       |
| Total One-time Funding Requests           | \$582,725     |

e) **Capital Carryover Reconciliation** : Decrease Capital Carryover appropriations by \$5,889,103 and increase Balance Available by the same amount. This adjustment reconciles the FY23 Capital Carryover Estimate to the actual ending FY22 capital projects balance.

## 350 Special Assessment Capital Projects Fund

|                                  | FY23<br>Adopted | FY23<br>SB1 Action | FY23<br>Revised |
|----------------------------------|-----------------|--------------------|-----------------|
| <b>I. RESOURCES</b>              |                 |                    |                 |
| <b>BEGINNING WORKING CAPITAL</b> | 38,685          | 143,083 a          | 181,768         |
| <b>CHANGE TO WORKING CAPITAL</b> |                 |                    |                 |
| REVENUE                          |                 |                    |                 |
| Miscellaneous                    | 5,200           | 0                  | 5,200           |
| Total Revenue                    | 5,200           | 0                  | 5,200           |
| <b>TOTAL RESOURCES</b>           | <b>43,885</b>   | <b>143,083</b>     | <b>186,968</b>  |
| <b>II. REQUIREMENTS</b>          |                 |                    |                 |
| Non-Departmental                 |                 |                    |                 |
| Interfund Transfers              | 20,000          | 0                  | 20,000          |
| Balance Available                | 23,885          | 143,083 a          | 166,968         |
| Total Non-Departmental           | 43,885          | 143,083            | 186,968         |
| <b>TOTAL REQUIREMENTS</b>        | <b>43,885</b>   | <b>143,083</b>     | <b>186,968</b>  |

## 350 Special Assessment Capital Projects Fund

a) ***Beginning Working Capital Reconciliation*** : Increase the budgeted Beginning Working Capital by \$143,083 and increase Balance Available by the same amount. This adjustment brings the FY23 Budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

**510 Municipal Airport Fund**

|                                     | <b>FY23<br/>Adopted</b> | <b>FY23<br/>SB1 Action</b> |               | <b>FY23<br/>Revised</b> |
|-------------------------------------|-------------------------|----------------------------|---------------|-------------------------|
| <b>I. RESOURCES</b>                 |                         |                            |               |                         |
| <b>BEGINNING WORKING CAPITAL</b>    | 66,986,217              | (37,209,782)               | a             | 29,776,435              |
| <b>CHANGE TO WORKING CAPITAL</b>    |                         |                            |               |                         |
| REVENUE                             |                         |                            |               |                         |
| Licenses/Permits                    | 45,500                  | 0                          |               | 45,500                  |
| Intergovernmental                   | 4,264,117               | 23,517,630                 | b,c           | 27,781,747              |
| Rental                              | 1,284,948               | 0                          |               | 1,284,948               |
| Charges for Services                | 19,608,666              | 0                          |               | 19,608,666              |
| Fines/Forfeitures                   | 12,240                  | 0                          |               | 12,240                  |
| Miscellaneous                       | 73,000                  | 0                          |               | 73,000                  |
| Fiscal Transactions                 | 2,000,000               | 0                          |               | 2,000,000               |
| Total Revenue                       | 27,288,471              | 23,517,630                 |               | 50,806,101              |
| <b>TOTAL RESOURCES</b>              | <b>94,274,688</b>       | <b>(13,692,152)</b>        |               | <b>80,582,536</b>       |
| <b>II. REQUIREMENTS</b>             |                         |                            |               |                         |
| Department Operating                |                         |                            |               |                         |
| Fire and Emergency Medical Services | 1,418,194               | 0                          |               | 1,418,194               |
| Police                              | 1,213,223               | 26,848                     | d,f           | 1,240,071               |
| Public Works                        | 11,626,450              | 74,694                     | e,f           | 11,701,144              |
| Total Department Operating          | 14,257,867              | 101,542                    |               | 14,359,409              |
| Capital Projects                    |                         |                            |               |                         |
| Capital Projects                    | 11,963,008              | 11,450,368                 | c,e           | 23,413,376              |
| Capital Carryover                   | 27,041,295              | (1,482,115)                | g             | 25,559,180              |
| Total Capital Projects              | 39,004,303              | 9,968,253                  |               | 48,972,556              |
| Non-Departmental                    |                         |                            |               |                         |
| Interfund Transfers                 | 748,000                 | 0                          |               | 748,000                 |
| Reserves                            | 8,704,486               | (3,370,010)                | e             | 5,334,476               |
| Balance Available                   | 31,560,032              | (20,391,937)               | a,b,c,d,e,f,g | 11,168,095              |
| Total Non-Departmental              | 41,012,518              | (23,761,947)               |               | 17,250,571              |
| <b>TOTAL REQUIREMENTS</b>           | <b>94,274,688</b>       | <b>(13,692,152)</b>        |               | <b>80,582,536</b>       |

**510 Municipal Airport Fund**

a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$37,209,782, decrease Balance Available by the same amount. This adjustment brings the FY23 Budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Reappropriations** : Increase Intergovernmental revenue by \$18,257,140 and increase Balance Available by the same amount to reappropriate grants that were authorized in prior fiscal years but not completed. The Capital Projects expense associated with these projects are already included in the Capital Carryover for the FY23 Adopted Budget.

**510 Municipal Airport Fund (continued from previous page):**

- c) **New Grants** : Increase Intergovernmental revenue by \$5,260,490, increase Capital Projects by \$5,677,157, and decrease Balance Available by \$416,667 for new grant-supported Airport projects and any required grant matching funds.
- d) **One-time Funding Request** : Increase the Police department operating budget by \$28,000 and decrease Balance Available by the same amount to fund airport officer overtime during the Oregon22 championships.
- e) **One-time Funding Request** : Increase the Public Works department operating budget by \$330,000, increase Capital Projects by \$5,773,211, decrease Reserves by \$3,370,010 and decrease Balance Available by \$2,733,201 for new airport construction projects and equipment.
- f) **Encumbrance Estimate Reconciliation** : Decrease the Police department operating budget by \$1,152, decrease the Public Works department operating budget by \$255,306, and increase Balance Available by \$256,458 to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.
- g) **Capital Carryover Reconciliation** : Decrease Capital Carryover appropriations by \$1,482,115 and increase Balance Available by the same amount. This adjustment reconciles the FY23 Capital Carryover Estimate to the actual ending FY22 capital projects balance.

## 520 Parking Services Fund

|                                  | FY23<br>Adopted  | FY23<br>SB1 Action |       | FY23<br>Revised  |
|----------------------------------|------------------|--------------------|-------|------------------|
| <b>I. RESOURCES</b>              |                  |                    |       |                  |
| <b>BEGINNING WORKING CAPITAL</b> | 1,806,193        | (530,754)          | a     | 1,275,439        |
| <b>CHANGE TO WORKING CAPITAL</b> |                  |                    |       |                  |
| REVENUE                          |                  |                    |       |                  |
| Rental                           | 754,000          | 0                  |       | 754,000          |
| Charges for Services             | 4,853,500        | 0                  |       | 4,853,500        |
| Fines/Forfeitures                | 828,200          | 0                  |       | 828,200          |
| Licenses/Permits                 | 18,700           | 0                  |       | 18,700           |
| Miscellaneous                    | 59,000           | 0                  |       | 59,000           |
| Interfund Transfers              | 1,577,000        | 0                  |       | 1,577,000        |
| Total Revenue                    | 8,090,400        | 0                  |       | 8,090,400        |
| <b>TOTAL RESOURCES</b>           | <b>9,896,593</b> | <b>(530,754)</b>   |       | <b>9,365,839</b> |
| <b>II. REQUIREMENTS</b>          |                  |                    |       |                  |
| Department Operating             |                  |                    |       |                  |
| Central Services                 | 432,396          | 0                  |       | 432,396          |
| Planning and Development         | 7,927,024        | (634,825)          | a,b,c | 7,292,199        |
| Public Works                     | 45,000           | 0                  |       | 45,000           |
| Total Department Operating       | 8,404,420        | (634,825)          |       | 7,769,595        |
| Capital Projects                 |                  |                    |       |                  |
| Capital Projects                 | 50,000           | 200,000            | c     | 250,000          |
| Capital Carryover                | 714,522          | 0                  |       | 714,522          |
| Total Capital Projects           | 764,522          | 200,000            |       | 964,522          |
| Non-Departmental                 |                  |                    |       |                  |
| Debt Service                     | 15,000           | 0                  |       | 15,000           |
| Interfund Transfers              | 240,000          | 226,722            | d     | 466,722          |
| Special Payments                 | 150,000          | 0                  |       | 150,000          |
| Balance Available                | 322,651          | (322,651)          | a,b,d | 0                |
| Total Non-Departmental           | 727,651          | (95,929)           |       | 631,722          |
| <b>TOTAL REQUIREMENTS</b>        | <b>9,896,593</b> | <b>(530,754)</b>   |       | <b>9,365,839</b> |

## 520 Parking Services Fund

a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$530,754, decrease Balance Available by \$497,254 and decrease the Planning and Development department operating budget by \$33,500. This adjustment brings the FY23 Budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

**520 Parking Services Fund (continued from previous page):**

- b) ***Encumbrance Estimate Reconciliation*** : Reduce the Planning and Development department operating budget by \$401,325 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.
- c) ***One-time Funding Request*** : Decrease the Planning and Development department operating budget by \$200,000 and increase Capital Projects by the same amount for an emergency repair to the stairs in the Overpark garage.
- d) ***Administrative Adjustment*** : Increase Interfund Transfers expenses by \$226,722 and decrease Balance Available by the same amount for an administrative adjustment to transfer ARPA funds from the Parking Fund to the General Fund for better tracking.

## 530 Wastewater Utility Fund

|                                  | FY23<br>Adopted   | FY23<br>SB1 Action |       | FY23<br>Revised   |
|----------------------------------|-------------------|--------------------|-------|-------------------|
| <b>I. RESOURCES</b>              |                   |                    |       |                   |
| <b>BEGINNING WORKING CAPITAL</b> | 8,511,648         | (856,565)          | a     | 7,655,083         |
| <b>CHANGE TO WORKING CAPITAL</b> |                   |                    |       |                   |
| REVENUE                          |                   |                    |       |                   |
| Licenses/Permits                 | 18,000            | 0                  |       | 18,000            |
| Rental                           | 7,056             | 0                  |       | 7,056             |
| Charges for Services             | 65,518,976        | 3,978,235          | a,b,c | 69,497,211        |
| Fines/Forfeitures                | 5,000             | 0                  |       | 5,000             |
| Miscellaneous                    | 68,500            | 0                  |       | 68,500            |
| Total Revenue                    | 65,617,532        | 3,978,235          |       | 69,595,767        |
| <b>TOTAL RESOURCES</b>           | <b>74,129,180</b> | <b>3,121,670</b>   |       | <b>77,250,850</b> |
| <b>II. REQUIREMENTS</b>          |                   |                    |       |                   |
| Department Operating             |                   |                    |       |                   |
| Public Works                     | 32,004,039        | 1,108,846          | b,c,d | 33,112,885        |
| Total Department Operating       | 32,004,039        | 1,108,846          |       | 33,112,885        |
| Capital Projects                 |                   |                    |       |                   |
| Capital Projects                 | 1,940,000         | 0                  |       | 1,940,000         |
| Capital Carryover                | 6,005,021         | (177,973)          | e     | 5,827,048         |
| Total Capital Projects           | 7,945,021         | (177,973)          |       | 7,767,048         |
| Non-Departmental                 |                   |                    |       |                   |
| Interfund Transfers              | 1,725,000         | 0                  |       | 1,725,000         |
| Special Payments                 | 31,500,000        | 1,335,500          | b,c   | 32,835,500        |
| Balance Available                | 955,120           | 855,297            | a,d,e | 1,810,417         |
| Total Non-Departmental           | 34,180,120        | 2,190,797          |       | 36,370,917        |
| <b>TOTAL REQUIREMENTS</b>        | <b>74,129,180</b> | <b>3,121,670</b>   |       | <b>77,250,850</b> |

## 530 Wastewater Utility Fund

a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$856,565, increase Charges for Services revenue by \$1,307,235, and increase Balance Available by \$450,670. These adjustments bring the FY23 Budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Reappropriations** : Increase Charges for Services revenue by \$1,731,000, increase the Public Works Department operating budget by \$865,500 and increase Special Payments by \$865,500 for major wastewater projects that were not completed in the prior fiscal year.

**530 Wastewater Utility Fund (continued from previous page):**

c) ***One-time Funding Request***: Increase Charges for Services revenue by \$940,000, increase Public Works Department operating budget by \$470,000 and increase Special Payments by \$470,000 for one-time regional wastewater projects.

d) ***Encumbrance Estimate Reconciliation*** : Decrease the Public Works Department operating appropriations by \$226,654 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

e) ***Capital Carryover Reconciliation*** : Decrease Capital Carryover appropriations by \$177,973 and increase Balance Available by the same amount. This adjustment reconciles the FY23 Capital Carryover Estimate to the actual ending FY22 capital projects balance.

## 539 Stormwater Utility Fund

|                                  | FY23<br>Adopted   | FY23<br>SB1 Action |         | FY23<br>Revised   |
|----------------------------------|-------------------|--------------------|---------|-------------------|
| <b>I. RESOURCES</b>              |                   |                    |         |                   |
| <b>BEGINNING WORKING CAPITAL</b> | 16,882,936        | (130,112)          | a       | 16,752,824        |
| <b>CHANGE TO WORKING CAPITAL</b> |                   |                    |         |                   |
| REVENUE                          |                   |                    |         |                   |
| Licenses/Permits                 | 245,000           | 0                  |         | 245,000           |
| Intergovernmental                | 0                 | 1,243,977          | b,c,d   | 1,243,977         |
| Rental                           | 18,992            | 0                  |         | 18,992            |
| Charges for Services             | 22,056,804        | 0                  |         | 22,056,804        |
| Miscellaneous                    | 51,000            | 0                  |         | 51,000            |
| Interfund Transfers              | 477,000           | 0                  |         | 477,000           |
| Total Revenue                    | 22,848,796        | 1,243,977          |         | 24,092,773        |
| <b>TOTAL RESOURCES</b>           | <b>39,731,732</b> | <b>1,113,865</b>   |         | <b>40,845,597</b> |
| <b>II. REQUIREMENTS</b>          |                   |                    |         |                   |
| Department Operating             |                   |                    |         |                   |
| Public Works                     | 20,081,009        | 576,197            | c,d,e   | 20,657,206        |
| Total Department Operating       | 20,081,009        | 576,197            |         | 20,657,206        |
| Capital Projects                 |                   |                    |         |                   |
| Capital Projects                 | 2,755,000         | 525,000            | b       | 3,280,000         |
| Capital Carryover                | 7,215,694         | (804,490)          | f       | 6,411,204         |
| Total Capital Projects           | 9,970,694         | (279,490)          |         | 9,691,204         |
| Non-Departmental                 |                   |                    |         |                   |
| Interfund Transfers              | 1,181,000         | 243,240            | g       | 1,424,240         |
| Special Payments                 | 15,000            | 0                  |         | 15,000            |
| Balance Available                | 8,484,029         | 573,918            | a,e,f,g | 9,057,947         |
| Total Non-Departmental           | 9,680,029         | 817,158            |         | 10,497,187        |
| <b>TOTAL REQUIREMENTS</b>        | <b>39,731,732</b> | <b>1,113,865</b>   |         | <b>40,845,597</b> |

## 539 Stormwater Utility Fund

a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$130,112 and decrease Balance Available by the same amount. This adjustment brings the FY23 Budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **New Grant** : Increase Intergovernmental revenues by \$525,000 and increase Capital Projects by the same amount for a new grant to assess the concrete-lined channel in Amazon Creek.

**539 Stormwater Utility Fund (continued from previous page):**

- c) ***New Grant*** : Increase Intergovernmental revenues by \$416,211 and increase the Public Works Department operating appropriations by the same amount for new Bureau of Land Management grants for projects that help wetland conservation and restoration efforts, and reduce fuels for wildland fires.
- d) ***Reappropriations*** : Increase Intergovernmental revenues by \$302,766 and increase the Public Works Department operating budget by the same amount for previously budgeted operating grants not yet completed.
- e) ***Encumbrance Estimate Reconciliation*** : Reduce the Public Works Department operating appropriations by \$142,780 to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid, and increase Balance Available by the same amount.
- f) ***Capital Carryover Reconciliation*** : Decrease Capital Carryover appropriation by \$804,490 and increase Balance Available by the same amount. This adjustment reconciles the FY23 Capital Carryover Estimate to the actual ending FY22 capital projects balance.
- g) ***Administrative Adjustment*** : Increase Interfund Transfers expenses by \$243,240 and decrease the Balance Available by the same amount for an administrative adjustment to transfer funds from the Stormwater Fund to the General Fund for better tracking of ARPA funds.

## 592 Ambulance Transport Fund

|                                     | FY23<br>Adopted   | FY23<br>SB1 Action |       | FY23<br>Revised   |
|-------------------------------------|-------------------|--------------------|-------|-------------------|
| <b>I. RESOURCES</b>                 |                   |                    |       |                   |
| <b>BEGINNING WORKING CAPITAL</b>    | 1,124,880         | (358,441)          | a     | 766,439           |
| <b>CHANGE TO WORKING CAPITAL</b>    |                   |                    |       |                   |
| REVENUE                             |                   |                    |       |                   |
| Intergovernmental                   | 2,663,000         | 40,000             | b     | 2,703,000         |
| Charges for Services                | 9,558,550         | 107,926            | c     | 9,666,476         |
| Miscellaneous                       | 458,000           | 0                  |       | 458,000           |
| Interfund Transfers                 | 710,000           | 0                  |       | 710,000           |
| Total Revenue                       | 13,389,550        | 147,926            |       | 13,537,476        |
| <b>TOTAL RESOURCES</b>              | <b>14,514,430</b> | <b>(210,515)</b>   |       | <b>14,303,915</b> |
| <b>II. REQUIREMENTS</b>             |                   |                    |       |                   |
| Department Operating                |                   |                    |       |                   |
| Fire and Emergency Medical Services | 12,210,202        | 115,758            | b,c,d | 12,325,960        |
| Total Department Operating          | 12,210,202        | 115,758            |       | 12,325,960        |
| Non-Departmental                    |                   |                    |       |                   |
| Interfund Transfers                 | 1,561,233         | 0                  |       | 1,561,233         |
| Balance Available                   | 742,995           | (326,273)          | a,d   | 416,722           |
| Total Non-Departmental              | 2,304,228         | (326,273)          |       | 1,977,955         |
| <b>TOTAL REQUIREMENTS</b>           | <b>14,514,430</b> | <b>(210,515)</b>   |       | <b>14,303,915</b> |

## 592 Ambulance Transport Fund

a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$358,441 and decrease Balance Available by the same amount. This adjustment brings the FY23 Budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **New Grant** : Increase Intergovernmental revenue by \$40,000 and increase the Fire and Emergency Services department operating budget by the same amount for an HPP Stop the Bleed grant.

c) **Revenue-backed** : Increase Charges for Services revenue by \$107,926 and increase the Fire and Emergency Services department operating budget by the same amount for Oregon22 Fire and EMS contracted support and extra coverage.

d) **Encumbrance Estimate Reconciliation** : Reduce the Fire and Emergency Medical Services Department operating appropriations by \$32,168 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

## 600 Fleet Services Fund

|                                  | FY23<br>Adopted   | FY23<br>SB1 Action |     | FY23<br>Revised   |
|----------------------------------|-------------------|--------------------|-----|-------------------|
| <b>I. RESOURCES</b>              |                   |                    |     |                   |
| <b>BEGINNING WORKING CAPITAL</b> | 9,886,949         | 7,366,608          | a   | 17,253,557        |
| <b>CHANGE TO WORKING CAPITAL</b> |                   |                    |     |                   |
| REVENUE                          |                   |                    |     |                   |
| Intergovernmental                | 225,000           | 0                  |     | 225,000           |
| Rental                           | 66,000            | 0                  |     | 66,000            |
| Charges for Services             | 10,638,417        | 0                  |     | 10,638,417        |
| Miscellaneous                    | 280,263           | 0                  |     | 280,263           |
| Interfund Transfers              | 1,738,000         | 0                  |     | 1,738,000         |
| Special Payments                 | 1,186,667         | 0                  |     | 1,186,667         |
| Total Revenue                    | 14,134,347        | 0                  |     | 14,134,347        |
| <b>TOTAL RESOURCES</b>           | <b>24,021,296</b> | <b>7,366,608</b>   |     | <b>31,387,904</b> |
| <b>II. REQUIREMENTS</b>          |                   |                    |     |                   |
| Department Operating             |                   |                    |     |                   |
| Public Works                     | 12,441,688        | 1,239,089          | b,c | 13,680,777        |
| Total Department Operating       | 12,441,688        | 1,239,089          |     | 13,680,777        |
| Non-Departmental                 |                   |                    |     |                   |
| Interfund Transfers              | 495,000           | 0                  |     | 495,000           |
| Reserves                         | 7,691,387         | 7,267,253          | a,b | 14,958,640        |
| Special Payments                 | 2,000,000         | 0                  |     | 2,000,000         |
| Balance Available                | 1,393,221         | (1,139,734)        | a,c | 253,487           |
| Total Non-Departmental           | 11,579,608        | 6,127,519          |     | 17,707,127        |
| <b>TOTAL REQUIREMENTS</b>        | <b>24,021,296</b> | <b>7,366,608</b>   |     | <b>31,387,904</b> |

## 600 Fleet Services Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$7,366,608, increase Reserves by \$8,704,976 and decrease Balance Available by \$1,338,368. These adjustments bring the FY23 Budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, the City's external auditor.

b) **Reappropriations** : Increase Public Works Department operating appropriations by \$1,437,723 for fleet replacements not completed in FY22 and decrease Reserves by the same amount.

c) **Encumbrance Estimate Reconciliation** : Decrease the Public Works Department operating appropriations by \$198,634 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

## 610 Information Systems and Services Fund

|                                  | FY23<br>Adopted   | FY23<br>SB1 Action |     | FY23<br>Revised   |
|----------------------------------|-------------------|--------------------|-----|-------------------|
| <b>I. RESOURCES</b>              |                   |                    |     |                   |
| <b>BEGINNING WORKING CAPITAL</b> | 7,590,747         | 12,975             | a   | 7,603,722         |
| <b>CHANGE TO WORKING CAPITAL</b> |                   |                    |     |                   |
| REVENUE                          |                   |                    |     |                   |
| Charges for Services             | 9,179,074         | 0                  |     | 9,179,074         |
| Miscellaneous                    | 28,000            | 0                  |     | 28,000            |
| Total Revenue                    | 9,207,074         | 0                  |     | 9,207,074         |
| <b>TOTAL RESOURCES</b>           | <b>16,797,821</b> | <b>12,975</b>      |     | <b>16,810,796</b> |
| <b>II. REQUIREMENTS</b>          |                   |                    |     |                   |
| Department Operating             |                   |                    |     |                   |
| Central Services                 | 11,309,671        | (271,088)          | b   | 11,038,583        |
| Total Department Operating       | 11,309,671        | (271,088)          |     | 11,038,583        |
| Non-Departmental                 |                   |                    |     |                   |
| Interfund Transfers              | 275,000           | 0                  |     | 275,000           |
| Reserves                         | 3,439,274         | (9,498)            | a   | 3,429,776         |
| Balance Available                | 1,773,876         | 293,561            | a,b | 2,067,437         |
| Total Non-Departmental           | 5,488,150         | 284,063            |     | 5,772,213         |
| <b>TOTAL REQUIREMENTS</b>        | <b>16,797,821</b> | <b>12,975</b>      |     | <b>16,810,796</b> |

## 610 Information Systems and Services Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$12,975, decrease Reserves by \$9,498, and increase Balance Available by \$22,473. This adjustment brings the FY23 Budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Encumbrance Estimate Reconciliation** : Reduce the Central Services Department operating appropriations by \$271,088 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

## 615 Facilities Services Fund

|                                  | FY23<br>Adopted   | FY23<br>SB1 Action |       | FY23<br>Revised   |
|----------------------------------|-------------------|--------------------|-------|-------------------|
| <b>I. RESOURCES</b>              |                   |                    |       |                   |
| <b>BEGINNING WORKING CAPITAL</b> | 5,423,007         | (868,594)          | a     | 4,554,413         |
| <b>CHANGE TO WORKING CAPITAL</b> |                   |                    |       |                   |
| REVENUE                          |                   |                    |       |                   |
| Rental                           | 725,091           | 0                  |       | 725,091           |
| Charges for Services             | 12,119,829        | 0                  |       | 12,119,829        |
| Miscellaneous                    | 28,000            | 0                  |       | 28,000            |
| Special Payments                 | 150,000           | 0                  |       | 150,000           |
| Total Revenue                    | 13,022,920        | 0                  |       | 13,022,920        |
| <b>TOTAL RESOURCES</b>           | <b>18,445,927</b> | <b>(868,594)</b>   |       | <b>17,577,333</b> |
| <b>II. REQUIREMENTS</b>          |                   |                    |       |                   |
| Department Operating             |                   |                    |       |                   |
| Central Services                 | 13,165,480        | (83,610)           | b     | 13,081,870        |
| Planning and Development         | 684,161           | (28,674)           | b     | 655,487           |
| Total Department Operating       | 13,849,641        | (112,284)          |       | 13,737,357        |
| Capital Projects                 |                   |                    |       |                   |
| Capital Projects                 | 200,000           | 0                  |       | 200,000           |
| Capital Carryover                | 719,258           | (58,334)           | c     | 660,924           |
| Total Capital Projects           | 919,258           | (58,334)           |       | 860,924           |
| Non-Departmental                 |                   |                    |       |                   |
| Interfund Transfers              | 528,000           | 0                  |       | 528,000           |
| Reserves                         | 200,000           | 0                  |       | 200,000           |
| Balance Available                | 2,949,028         | (697,976)          | a,b,c | 2,251,052         |
| Total Non-Departmental           | 3,677,028         | (697,976)          |       | 2,979,052         |
| <b>TOTAL REQUIREMENTS</b>        | <b>18,445,927</b> | <b>(868,594)</b>   |       | <b>17,577,333</b> |

## 615 Facilities Services Fund

a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$868,594 and decrease Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **Encumbrance Estimate Reconciliation** : Decrease Central Services Department operating appropriations by \$83,610, decrease Planning and Development operating appropriations by \$28,674, and increase Balance Available by \$112,284 to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

c) **Capital Carryover Reconciliation** : Decrease Capital Carryover appropriations by \$58,334 and increase Balance Available by the same amount. This adjustment reconciles the FY23 Capital Carryover Estimate to the actual ending FY22 capital projects balance.

## 620 Risk and Benefits Fund

|                                  | FY23<br>Adopted   | FY23<br>SB1 Action |       | FY23<br>Revised   |
|----------------------------------|-------------------|--------------------|-------|-------------------|
| <b>I. RESOURCES</b>              |                   |                    |       |                   |
| <b>BEGINNING WORKING CAPITAL</b> | 31,198,282        | (1,320,668)        | a     | 29,877,614        |
| <b>CHANGE TO WORKING CAPITAL</b> |                   |                    |       |                   |
| REVENUE                          |                   |                    |       |                   |
| Intergovernmental                | 185,000           | 0                  |       | 185,000           |
| Charges for Services             | 52,986,809        | 0                  |       | 52,986,809        |
| Miscellaneous                    | 301,160           | 0                  |       | 301,160           |
| Total Revenue                    | 53,472,969        | 0                  |       | 53,472,969        |
| <b>TOTAL RESOURCES</b>           | <b>84,671,251</b> | <b>(1,320,668)</b> |       | <b>83,350,583</b> |
| <b>II. REQUIREMENTS</b>          |                   |                    |       |                   |
| Department Operating             |                   |                    |       |                   |
| Central Services                 | 48,159,850        | 147,612            | b,c   | 48,307,462        |
| Total Department Operating       | 48,159,850        | 147,612            |       | 48,307,462        |
| Non-Departmental                 |                   |                    |       |                   |
| Debt Service                     | 8,437,400         | 0                  |       | 8,437,400         |
| Interfund Transfers              | 371,000           | 0                  |       | 371,000           |
| Reserves                         | 4,749,241         | 442,220            | a     | 5,191,461         |
| Balance Available                | 22,953,760        | (1,910,500)        | a,b,c | 21,043,260        |
| Total Non-Departmental           | 36,511,401        | (1,468,280)        |       | 35,043,121        |
| <b>TOTAL REQUIREMENTS</b>        | <b>84,671,251</b> | <b>(1,320,668)</b> |       | <b>83,350,583</b> |

## 620 Risk and Benefits Fund

a) **Beginning Working Capital Reconciliation** : Decrease the budgeted Beginning Working Capital by \$1,320,668, increase Reserves by \$442,220, and decrease Balance Available by \$1,762,888. These adjustments bring the FY23 Budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLP, the City's external auditor.

b) **One-time Funding Requests** : Increase the Central Services department operating budget by \$480,000 and decrease Balance Available by the same amount to implement Oregon Paid Leave.

c) **Encumbrance Estimate Reconciliation** : Reduce the Central Services Department operating budget by \$332,388 and increase Balance Available by the same amount to reconcile the amount estimated for payment of obligations incurred but not paid in FY22 to the actual amount paid.

## 630 Professional Services Fund

|                                  | FY23<br>Adopted   | FY23<br>SB1 Action | FY23<br>Revised   |
|----------------------------------|-------------------|--------------------|-------------------|
| <b>I. RESOURCES</b>              |                   |                    |                   |
| <b>BEGINNING WORKING CAPITAL</b> | 304,944           | 375,463            | a 680,407         |
| <b>CHANGE TO WORKING CAPITAL</b> |                   |                    |                   |
| REVENUE                          |                   |                    |                   |
| Charges for Services             | 11,471,500        | 0                  | 11,471,500        |
| Miscellaneous                    | 5,000             | 0                  | 5,000             |
| Total Revenue                    | 11,476,500        | 0                  | 11,476,500        |
| <b>TOTAL RESOURCES</b>           | <b>11,781,444</b> | <b>375,463</b>     | <b>12,156,907</b> |
| <b>II. REQUIREMENTS</b>          |                   |                    |                   |
| Department Operating             |                   |                    |                   |
| Public Works                     | 10,347,345        | 0                  | 10,347,345        |
| Total Department Operating       | 10,347,345        | 0                  | 10,347,345        |
| Non-Departmental                 |                   |                    |                   |
| Interfund Transfers              | 932,000           | 0                  | 932,000           |
| Reserves                         | 312,149           | 0                  | 312,149           |
| Balance Available                | 189,950           | 375,463            | a 565,413         |
| Total Non-Departmental           | 1,434,099         | 375,463            | 1,809,562         |
| <b>TOTAL REQUIREMENTS</b>        | <b>11,781,444</b> | <b>375,463</b>     | <b>12,156,907</b> |

## 630 Professional Services Fund

a) **Beginning Working Capital Reconciliation** : Increase the budgeted Beginning Working Capital by \$375,463 and increase Balance Available by the same amount. This adjustment brings the FY23 budgeted Beginning Working Capital in compliance with the audited FY22 actual revenues and expenditures as determined by Moss Adams, LLC, the City's external auditor.

**Resolution Number XXXX**

**A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET;  
MAKING APPROPRIATIONS FOR THE CITY OF EUGENE  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022,  
AND ENDING JUNE 30, 2023.**

The City Council of the City of Eugene finds that Adopting the Supplemental Budget and Making Appropriations is necessary under ORS 294.471.

**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 Supplemental Budget for the City of Eugene, Oregon, for the fiscal year beginning July 1, 2022, and ending June 30, 2023, as set forth in attached Exhibit A is hereby adopted.

Section 2.

The supplemental amounts for the fiscal year beginning July 1, 2022, and ending June 30, 2023, and for the purposes shown in attached Exhibit A are hereby appropriated.

Section 3.

That this Supplemental Budget is prepared in accordance with ORS 294.471(1), which authorizes the formulation of a supplemental budget resulting from "An occurrence or condition that is not ascertained when preparing the original budget or a previous supplemental budget for the current year or current budget period and that requires a change in financial planning." This Supplemental Budget was published in accordance with ORS 294.471(3).

Section 4.

This resolution complies with ORS 294.471(4), and does not authorize an increase in the levy of property taxes above the amount in the Adopted Budget publication.

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City Recorder

**EXHIBIT A**Amounts  
in dollars**GENERAL FUND****Department Operating**

|                                           |            |
|-------------------------------------------|------------|
| Central Services                          | 10,269,851 |
| Fire and Emergency Medical Services       | 2,583,086  |
| Library, Recreation and Cultural Services | 3,505,670  |
| Planning and Development                  | 4,332,125  |
| Police                                    | 1,831,598  |
| Public Works                              | 684,619    |

**Total Department Operating**23,206,949**Non-Departmental**

|                     |             |
|---------------------|-------------|
| Contingency         | (54,000)    |
| Interfund Transfers | 391,500     |
| * Reserves          | (7,410,142) |

**Total Non-Departmental**(7,072,642)**TOTAL GENERAL FUND**16,134,307**SPECIAL ASSESSMENT MANAGEMENT FUND****Non-Departmental**

|                     |        |
|---------------------|--------|
| * Balance Available | 19,077 |
|---------------------|--------|

**Total Non-Departmental**19,077**TOTAL SPECIAL ASSESSMENT MANAGEMENT FUND**19,077**LIBRARY LOCAL OPTION LEVY FUND****Department Operating**

|                                           |          |
|-------------------------------------------|----------|
| Library, Recreation and Cultural Services | (50,000) |
|-------------------------------------------|----------|

**Total Department Operating**(50,000)**Non-Departmental**

|                     |         |
|---------------------|---------|
| * Balance Available | 621,911 |
|---------------------|---------|

**Total Non-Departmental**621,911**TOTAL LIBRARY LOCAL OPTION LEVY FUND**571,911

**PARKS AND REC LOCAL OPTION LEVY**

|                                              |                         |
|----------------------------------------------|-------------------------|
| <b>Department Operating</b>                  |                         |
| Central Services                             | 0                       |
| Library, Recreation and Cultural Services    | 0                       |
| Police                                       | (737)                   |
| Public Works                                 | (881,322)               |
| <b>Total Department Operating</b>            | <u>(882,059)</u>        |
| <b>Non-Departmental</b>                      |                         |
| Interfund Transfers                          | 88,923                  |
| * Balance Available                          | 433,030                 |
| <b>Total Non-Departmental</b>                | <u>521,953</u>          |
| <b>TOTAL PARKS AND REC LOCAL OPTION LEVY</b> | <u><b>(360,106)</b></u> |

**PUBLIC SAFETY COMMUNICATIONS FUND**

|                                                |                       |
|------------------------------------------------|-----------------------|
| <b>Non-Departmental</b>                        |                       |
| * Balance Available                            | 712,193               |
| <b>Total Non-Departmental</b>                  | <u>712,193</u>        |
| <b>TOTAL PUBLIC SAFETY COMMUNICATIONS FUND</b> | <u><b>712,193</b></u> |

**ROAD FUND**

|                                   |                         |
|-----------------------------------|-------------------------|
| <b>Department Operating</b>       |                         |
| Public Works                      | 1,309,127               |
| <b>Total Department Operating</b> | <u>1,309,127</u>        |
| <b>Non-Departmental</b>           |                         |
| * Balance Available               | 2,577,798               |
| <b>Total Non-Departmental</b>     | <u>2,577,798</u>        |
| <b>TOTAL ROAD FUND</b>            | <u><b>3,886,925</b></u> |

**TELECOM REGISTRATION/LICENSING FUND**

|                                                  |                         |
|--------------------------------------------------|-------------------------|
| <b>Department Operating</b>                      |                         |
| Central Services                                 | 1,495,143               |
| <b>Total Department Operating</b>                | <u>1,495,143</u>        |
| <b>Non-Departmental</b>                          |                         |
| * Balance Available                              | 551,529                 |
| <b>Total Non-Departmental</b>                    | <u>551,529</u>          |
| <b>TOTAL TELECOM REGISTRATION/LICENSING FUND</b> | <u><b>2,046,672</b></u> |

**COMMUNITY SAFETY FUND**

|                                           |                         |
|-------------------------------------------|-------------------------|
| <b>Department Operating</b>               |                         |
| Central Services                          | (545,379)               |
| Fire and Emergency Medical Services       | 12,681                  |
| Police                                    | 590,133                 |
| Library, Recreation and Cultural Services | 12,445                  |
| <b>Total Department Operating</b>         | <u>69,880</u>           |
| <b>Non-Departmental</b>                   |                         |
| * Balance Available                       | 1,411,960               |
| <b>Total Non-Departmental</b>             | <u>1,411,960</u>        |
| <b>TOTAL COMMUNITY SAFETY FUND</b>        | <u><b>1,481,840</b></u> |

**HOUSING PROGRAMS AND CONSTRUCTION FUND**

|                                                   |                           |
|---------------------------------------------------|---------------------------|
| <b>Department Operating</b>                       |                           |
| Planning and Development                          | 601,274                   |
| <b>Total Department Operating</b>                 | <u>601,274</u>            |
| <b>Non-Departmental</b>                           |                           |
| * Balance Available                               | (1,681,312)               |
| <b>Total Non-Departmental</b>                     | <u>(1,681,312)</u>        |
| <b>TOTAL CONSTRUCTION AND RENTAL HOUSING FUND</b> | <u><b>(1,080,038)</b></u> |

**SOLID WASTE/RECYCLING FUND**

|                                         |                     |
|-----------------------------------------|---------------------|
| <b>Department Operating</b>             |                     |
| Planning and Development                | (9,493)             |
| <b>Total Department Operating</b>       | <u>(9,493)</u>      |
| <b>Non-Departmental</b>                 |                     |
| * Balance Available                     | 10,874              |
| <b>Total Non-Departmental</b>           | <u>10,874</u>       |
| <b>TOTAL SOLID WASTE/RECYCLING FUND</b> | <u><b>1,381</b></u> |

**COMMUNITY DEVELOPMENT FUND**

|                                         |                         |
|-----------------------------------------|-------------------------|
| <b>Department Operating</b>             |                         |
| Planning and Development                | (260,486)               |
| <b>Total Department Operating</b>       | <u>(260,486)</u>        |
| <b>Non-Departmental</b>                 |                         |
| * Reserves                              | (875,316)               |
| * Balance Available                     | 301,093                 |
| Special Payments                        | 2,353,401               |
| <b>Total Non-Departmental</b>           | <u>1,779,178</u>        |
| <b>TOTAL COMMUNITY DEVELOPMENT FUND</b> | <u><b>1,518,692</b></u> |

**LIBRARY, PARKS AND RECREATION SPECIAL REVENUE FUND**

|                                                           |                       |
|-----------------------------------------------------------|-----------------------|
| <b>Capital Projects</b>                                   |                       |
| Capital Projects                                          | (38,695)              |
| <b>Total Capital Projects</b>                             | <u>(38,695)</u>       |
| <b>Non-Departmental</b>                                   |                       |
| Interfund Transfers                                       | 7,741                 |
| * Reserves                                                | 328,226               |
| * Balance Available                                       | (21,582)              |
| Special Payments                                          | (7,572)               |
| <b>Total Non-Departmental</b>                             | <u>306,813</u>        |
| <b>TOTAL LIBRARY, PARKS AND REC. SPECIAL REVENUE FUND</b> | <u><b>268,118</b></u> |

**GENERAL OBLIGATION DEBT SERVICE FUND**

|                                                   |                       |
|---------------------------------------------------|-----------------------|
| <b>Non-Departmental</b>                           |                       |
| Debt Service                                      | 767,735               |
| <b>Total Non-Departmental</b>                     | <u>767,735</u>        |
| <b>TOTAL GENERAL OBLIGATION DEBT SERVICE FUND</b> | <u><b>767,735</b></u> |

**MISCELLANEOUS DEBT SERVICE FUND**

|                                              |                    |
|----------------------------------------------|--------------------|
| <b>Non-Departmental</b>                      |                    |
| * Balance Available                          | (74)               |
| <b>Total Non-Departmental</b>                | <u>(74)</u>        |
| <b>TOTAL MISCELLANEOUS DEBT SERVICE FUND</b> | <u><b>(74)</b></u> |

**SPECIAL ASSESSMENT BOND DEBT SERVICE FUND**

|                                                     |                     |
|-----------------------------------------------------|---------------------|
| <b>Non-Departmental</b>                             |                     |
| Debt Service                                        | (1,018)             |
| * Reserves                                          | 10,287              |
| <b>Total Non-Departmental</b>                       | <u>9,269</u>        |
| <b>TOTAL SPECIAL ASSESSMENT BOND DEBT SVC. FUND</b> | <u><b>9,269</b></u> |

**GENERAL CAPITAL PROJECTS FUND**

|                                            |                         |
|--------------------------------------------|-------------------------|
| <b>Capital Projects</b>                    |                         |
| Capital Projects                           | 5,702,143               |
| <b>Total Capital Projects</b>              | <u>5,702,143</u>        |
| <b>Non-Departmental</b>                    |                         |
| * Balance Available                        | (903,305)               |
| <b>Total Non-Departmental</b>              | <u>(903,305)</u>        |
| <b>TOTAL GENERAL CAPITAL PROJECTS FUND</b> | <u><b>4,798,838</b></u> |

**SYSTEMS DEVELOPMENT CAPITAL PROJECTS FUND**

|                                                     |                           |
|-----------------------------------------------------|---------------------------|
| <b>Department Operating</b>                         |                           |
| Planning and Development                            | (102)                     |
| <b>Total Department Operating</b>                   | <u>(102)</u>              |
| <b>Capital Projects</b>                             |                           |
| Capital Projects                                    | (1,722,907)               |
| <b>Total Capital Projects</b>                       | <u>(1,722,907)</u>        |
| <b>Non-Departmental</b>                             |                           |
| * Balance Available                                 | (2,114,348)               |
| <b>Total Non-Departmental</b>                       | <u>(2,114,348)</u>        |
| <b>TOTAL SYSTEMS DEVELOPMENT CAP. PROJECTS FUND</b> | <u><b>(3,837,357)</b></u> |

**TRANSPORTATION CAPITAL PROJECTS FUND**

|                                          |                           |
|------------------------------------------|---------------------------|
| <b>Capital Projects</b>                  |                           |
| Capital Projects                         | (973,769)                 |
| <b>Total Capital Projects</b>            | <u>(973,769)</u>          |
| <b>Non-Departmental</b>                  |                           |
| * Balance Available                      | (212,184)                 |
| <b>Total Non-Departmental</b>            | <u>(212,184)</u>          |
| <b>TOTAL TRANSPORTATION CAPITAL FUND</b> | <u><b>(1,185,953)</b></u> |

**SPECIAL ASSESSMENTS CAPITAL PROJECTS FUND**

|                                                     |                       |
|-----------------------------------------------------|-----------------------|
| <b>Non-Departmental</b>                             |                       |
| *       Balance Available                           | 143,083               |
| <b>Total Non-Departmental</b>                       | <u>143,083</u>        |
| <b>TOTAL SPECIAL ASSESSMENTS CAP. PROJECTS FUND</b> | <u><b>143,083</b></u> |

**MUNICIPAL AIRPORT FUND**

|                                     |                            |
|-------------------------------------|----------------------------|
| <b>Department Operating</b>         |                            |
| Police                              | 26,848                     |
| Public Works                        | 74,694                     |
| <b>Total Department Operating</b>   | <u>101,542</u>             |
| <b>Capital Projects</b>             |                            |
| Capital Projects                    | 9,968,253                  |
| <b>Total Capital Projects</b>       | <u>9,968,253</u>           |
| <b>Non-Departmental</b>             |                            |
| *       Reserves                    | (3,370,010)                |
| *       Balance Available           | (20,391,937)               |
| <b>Total Non-Departmental</b>       | <u>(23,761,947)</u>        |
| <b>TOTAL MUNICIPAL AIRPORT FUND</b> | <u><b>(13,692,152)</b></u> |

**PARKING SERVICES FUND**

|                                    |                         |
|------------------------------------|-------------------------|
| <b>Department Operating</b>        |                         |
| Planning and Development           | (634,825)               |
| <b>Total Department Operating</b>  | <u>(634,825)</u>        |
| <b>Capital Projects</b>            |                         |
| Capital Projects                   | 200,000                 |
| <b>Total Capital Projects</b>      | <u>200,000</u>          |
| <b>Non-Departmental</b>            |                         |
| Interfund Transfers                | 226,722                 |
| *       Balance Available          | (322,651)               |
| <b>Total Non-Departmental</b>      | <u>(95,929)</u>         |
| <b>TOTAL PARKING SERVICES FUND</b> | <u><b>(530,754)</b></u> |

**WASTEWATER UTILITY FUND**

|                                      |                         |
|--------------------------------------|-------------------------|
| <b>Department Operating</b>          |                         |
| Public Works                         | 1,108,846               |
| <b>Total Department Operating</b>    | <u>1,108,846</u>        |
| <b>Capital Projects</b>              |                         |
| Capital Projects                     | (177,973)               |
| <b>Total Capital Projects</b>        | <u>(177,973)</u>        |
| <b>Non-Departmental</b>              |                         |
| * Balance Available                  | 855,297                 |
| Special Payments                     | 1,335,500               |
| <b>Total Non-Departmental</b>        | <u>2,190,797</u>        |
| <b>TOTAL WASTEWATER UTILITY FUND</b> | <u><b>3,121,670</b></u> |

**STORMWATER UTILITY FUND**

|                                      |                         |
|--------------------------------------|-------------------------|
| <b>Department Operating</b>          |                         |
| Public Works                         | 576,197                 |
| <b>Total Department Operating</b>    | <u>576,197</u>          |
| <b>Capital Projects</b>              |                         |
| Capital Projects                     | (279,490)               |
| <b>Total Capital Projects</b>        | <u>(279,490)</u>        |
| <b>Non-Departmental</b>              |                         |
| Interfund Transfers                  | 243,240                 |
| * Balance Available                  | 573,918                 |
| <b>Total Non-Departmental</b>        | <u>817,158</u>          |
| <b>TOTAL STORMWATER UTILITY FUND</b> | <u><b>1,113,865</b></u> |

**AMBULANCE TRANSPORT FUND**

|                                       |                         |
|---------------------------------------|-------------------------|
| <b>Department Operating</b>           |                         |
| Fire and Emergency Medical Services   | 115,758                 |
| <b>Total Department Operating</b>     | <u>115,758</u>          |
| <b>Non-Departmental</b>               |                         |
| * Balance Available                   | (326,273)               |
| <b>Total Non-Departmental</b>         | <u>(326,273)</u>        |
| <b>TOTAL AMBULANCE TRANSPORT FUND</b> | <u><b>(210,515)</b></u> |

**FLEET SERVICES FUND**

|                                   |                         |
|-----------------------------------|-------------------------|
| <b>Department Operating</b>       |                         |
| Public Works                      | 1,239,089               |
| <b>Total Department Operating</b> | <u>1,239,089</u>        |
| <b>Non-Departmental</b>           |                         |
| * Reserves                        | 7,267,253               |
| * Balance Available               | (1,139,734)             |
| <b>Total Non-Departmental</b>     | <u>6,127,519</u>        |
| <b>TOTAL FLEET SERVICES FUND</b>  | <u><b>7,366,608</b></u> |

**INFORMATION SYSTEMS AND SERVICES FUND**

|                                                    |                      |
|----------------------------------------------------|----------------------|
| <b>Department Operating</b>                        |                      |
| Central Services                                   | (271,088)            |
| <b>Total Department Operating</b>                  | <u>(271,088)</u>     |
| <b>Non-Departmental</b>                            |                      |
| * Reserves                                         | (9,498)              |
| * Balance Available                                | 293,561              |
| <b>Total Non-Departmental</b>                      | <u>284,063</u>       |
| <b>TOTAL INFORMATION SYSTEMS AND SERVICES FUND</b> | <u><b>12,975</b></u> |

**FACILITIES SERVICES FUND**

|                                       |                         |
|---------------------------------------|-------------------------|
| <b>Department Operating</b>           |                         |
| Central Services                      | (83,610)                |
| Planning and Development              | (28,674)                |
| <b>Total Department Operating</b>     | <u>(112,284)</u>        |
| <b>Capital Projects</b>               |                         |
| Capital Projects                      | (58,334)                |
| <b>Total Capital Projects</b>         | <u>(58,334)</u>         |
| <b>Non-Departmental</b>               |                         |
| * Balance Available                   | (697,976)               |
| <b>Total Non-Departmental</b>         | <u>(697,976)</u>        |
| <b>TOTAL FACILITIES SERVICES FUND</b> | <u><b>(868,594)</b></u> |

**RISK AND BENEFITS FUND**

|                                     |                           |
|-------------------------------------|---------------------------|
| <b>Department Operating</b>         |                           |
| Central Services                    | 147,612                   |
| <b>Total Department Operating</b>   | <u>147,612</u>            |
| <b>Non-Departmental</b>             |                           |
| * Reserves                          | 442,220                   |
| * Balance Available                 | (1,910,500)               |
| <b>Total Non-Departmental</b>       | <u>(1,468,280)</u>        |
| <b>TOTAL RISK AND BENEFITS FUND</b> | <u><b>(1,320,668)</b></u> |

**PROFESSIONAL SERVICES FUND**

|                                         |                                 |
|-----------------------------------------|---------------------------------|
| <b>Non-Departmental</b>                 |                                 |
| * Balance Available                     | 375,463                         |
| <b>Total Non-Departmental</b>           | <u>375,463</u>                  |
| <b>TOTAL PROFESSIONAL SERVICES FUND</b> | <u><b>375,463</b></u>           |
| <b>TOTAL REQUIREMENTS - ALL FUNDS</b>   | <u><u><b>21,264,411</b></u></u> |

\* Reserves and Balance Available are not appropriated for spending and are shown for informational purposes only.