



**COUNCIL RESOLUTION NO. 5302**

**A RESOLUTION ADOPTING THE BUDGET, MAKING  
APPROPRIATIONS, DETERMINING, LEVYING AND  
CATEGORIZING THE ANNUAL AD VALOREM PROPERTY  
TAX LEVY FOR THE CITY OF EUGENE FOR THE FISCAL  
YEAR BEGINNING JULY 1, 2020 AND ENDING JUNE 30,  
2021**

**PASSED: 8:0**

**REJECTED:**

**OPPOSED:**

**ABSENT:**

**CONSIDERED: June 22, 2020**



**RESOLUTION NO. 5302**

**A RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS,  
AND DETERMINING, LEVYING AND CATEGORIZING  
THE ANNUAL AD VALOREM PROPERTY TAX LEVY  
FOR THE CITY OF EUGENE FOR THE FISCAL YEAR  
BEGINNING JULY 1, 2020, AND ENDING JUNE 30, 2021**

**The City Council of the City of Eugene finds that Adopting the Budget and Making Appropriations is necessary under ORS 294.305 to 294.565.**

**NOW, THEREFORE,**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EUGENE, A Municipal Corporation of the State of Oregon, as follows:**

**Section 1.** That the budget for the City of Eugene, Oregon, for the fiscal year commencing July 1, 2020 and ending June 30, 2021, as set forth in attached Exhibit A is hereby adopted.

**Section 2.** That the City Council of the City of Eugene, Oregon makes appropriations for the purposes as set forth in attached Exhibit A.

**Section 3.** That a total levy in the amount of \$7.0058 per \$1,000 of Assessed Value be made against all taxable property within the City of Eugene in general, a Library Local Option Levy of \$2,700,000, a Parks and Recreation Operations and Maintenance Local Option Levy of \$3,150,000 and a Bonded Debt Levy of \$14,633,334 for the purpose of deriving funds necessary to carry on the different programs and to meet the expenses of the government of the City of Eugene for the fiscal year beginning July 1, 2020 and ending June 30, 2021; and to create and provide sinking funds and interest funds for the various outstanding bonds and obligations of the City.

**Section 4.** That the following allocation and categorization subject to the limits of section 11b, Article XI of the Oregon Constitution constitute the above levy:

	Subject to the General Government Limitation	Excluded from the Limitation
General Fund	\$7.0058 per \$1,000 of Assessed Value	\$0
Library Local Option Levy Fund	\$2,700,000	\$0
Parks and Recreation Operations and Maintenance Local Option Levy Fund	\$3,150,000	\$0
Bonded Debt Fund	\$0	\$14,633,334

**Section 5.** That the Finance Director of the City of Eugene is hereby requested to certify the levies as herein made and set forth to the County Assessor of Lane County, Oregon, and shall file with the Lane County Assessor and the Lane County Clerk a copy of the adopted budget for Fiscal Year 2020-2021, and such other documents as required by ORS 294.458.

**Section 6.** That the list of fund numbers and fund titles set forth in attached Exhibit B is hereby adopted, and any fund numbers and fund titles in conflict herewith are hereby repealed.

**The foregoing Resolution adopted this 22nd day of June, 2020.**

  
\_\_\_\_\_  
City Recorder - Deputy

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

<u>General Fund</u>	<u>\$</u>
<b>Department Operating</b>	
Central Services	28,713,842
Fire and Emergency Medical Services	34,936,893
Library, Recreation and Cultural Services	36,906,793
Planning and Development	9,055,958
Police	59,359,048
Public Works	6,941,786
<b>Total Department Operating</b>	<u>175,914,320</u>
<b>Non-Departmental</b>	
Interfund Transfers	7,586,000
Special Payments	500,000
Contingency	12,000
Reserve*	10,112,689
Unappropriated Ending Fund Balance*	28,760,000
<b>Total Non-Departmental</b>	<u>46,970,689</u>
<b>Total General Fund</b>	<u><u>222,885,009</u></u>
 <b><u>Special Assessment Management Fund</u></b>	
<b>Department Operating</b>	
Central Services	113,763
<b>Total Department Operating</b>	<u>113,763</u>
<b>Non-Departmental</b>	
Interfund Transfers	11,000
Special Payments	30,000
Reserve*	50,000
Balance Available*	1,006,817
<b>Total Non-Departmental</b>	<u>1,097,817</u>
<b>Total Special Assessment Management Fund</b>	<u><u>1,211,580</u></u>

<u>Library Local Option Levy Fund</u>		\$
<b>Department Operating</b>		
Library, Recreation and Cultural Services		2,565,675
<b>Total Department Operating</b>		<u>2,565,675</u>
<b>Non-Departmental</b>		
Reserve*		2,559,141
<b>Total Non-Departmental</b>		<u>2,559,141</u>
<b>Total Library Local Option Levy Fund</b>		<u><u>5,124,816</u></u>

<u>Parks and Recreation Local Option Levy Fund</u>		
<b>Department Operating</b>		
Central Services		48,120
Library, Recreation and Cultural Services		15,000
Police		400,449
Public Works		2,987,282
<b>Total Department Operating</b>		<u>3,450,851</u>
<b>Non-Departmental</b>		
Balance Available*		1,096,279
<b>Total Non-Departmental</b>		<u>1,096,279</u>
<b>Total Parks and Recreation Local Option Levy Fund</b>		<u><u>4,547,130</u></u>

<u>Road Fund</u>		
<b>Department Operating</b>		
Public Works		15,496,381
<b>Total Department Operating</b>		<u>15,496,381</u>
<b>Non-Departmental</b>		
Interfund Transfers		1,721,000
Balance Available*		2,697,157
<b>Total Non-Departmental</b>		<u>4,418,157</u>
<b>Total Road Fund</b>		<u><u>19,914,538</u></u>

<u>Public Safety Communications Fund</u>		
<b>Department Operating</b>		
Police		2,761,717
<b>Total Department Operating</b>		<u>2,761,717</u>
<b>Non-Departmental</b>		
Interfund Transfers		185,000
Budget Reserves		152,000
Balance Available*		1,459,944
<b>Total Non-Departmental</b>		<u>1,796,944</u>
<b>Total Public Safety Communications Fund</b>		<u><u>4,558,661</u></u>

<b><u>Telecommunications Registration/Licensing Fund</u></b>		<b>\$</b>
<b>Department Operating</b>		
Central Services		3,764,597
<b>Total Department Operating</b>		<u>3,764,597</u>
<b>Non-Departmental</b>		
Debt Service		37,000
Interfund Transfers		22,000
Special Payments		120,000
Reserve*		841,301
Balance Available*		819,938
<b>Total Non-Departmental</b>		<u>1,840,239</u>
<b>Total Telecommunications Registration/Licensing Fund</b>		<u><u>5,604,836</u></u>
<b><u>Community Safety Fund</u></b>		
<b>Department Operating</b>		
Central Services		4,183,192
Library, Recreation and Cultural Services		130,000
Police		3,281,453
<b>Total Department Operating</b>		<u>7,594,645</u>
<b>Non-Departmental</b>		
Interfund Transfers		725,000
Balance Available*		4,952,585
<b>Total Non-Departmental</b>		<u>5,677,585</u>
<b>Community Safety Fund</b>		<u><u>13,272,230</u></u>
<b><u>Housing Programs and Construction Fund</u></b>		
<b>Department Operating</b>		
Fire and Emergency Medical Services		374,984
Planning and Development		10,278,619
Public Works		585,972
<b>Total Department Operating</b>		<u>11,239,575</u>
<b>Non-Departmental</b>		
Interfund Transfers		1,167,000
Special Payments		1,120,000
Balance Available*		6,872,784
<b>Total Non-Departmental</b>		<u>9,159,784</u>
<b>Total Housing Programs and Construction Fund</b>		<u><u>20,399,359</u></u>

<b><u>Solid Waste and Recycling Fund</u></b>		<b>\$</b>
<b>Department Operating</b>		
Planning and Development		1,228,827
<b>Total Department Operating</b>		<u>1,228,827</u>
<b>Non-Departmental</b>		
Interfund Transfers		204,000
Balance Available*		422,978
<b>Total Non-Departmental</b>		<u>626,978</u>
<b>Total Solid Waste and Recycling Fund</b>		<u><u>1,855,805</u></u>

<b><u>Community Development Fund</u></b>		
<b>Department Operating</b>		
Planning and Development		3,490,196
<b>Total Department Operating</b>		<u>3,490,196</u>
<b>Total Capital Projects</b>		<u>902,308</u>
<b>Non-Departmental</b>		
Debt Service		366,184
Interfund Transfers		181,000
Special Payments		7,858,775
Reserve*		1,642,372
Balance Available*		959,622
<b>Total Non-Departmental</b>		<u>11,007,953</u>
<b>Total Community Development Fund</b>		<u><u>15,400,457</u></u>

<b><u>Library, Parks and Recreation Fund</u></b>		
<b>Department Operating</b>		
Library, Recreation and Cultural Services		543,000
<b>Total Department Operating</b>		<u>543,000</u>
<b>Total Capital Projects</b>		<u>828,405</u>
<b>Non-Departmental</b>		
Special Payments		35,557
Reserve*		4,001,571
Balance Available*		1,101,100
<b>Total Non-Departmental</b>		<u>5,138,228</u>
<b>Total Library, Parks and Recreation Fund</b>		<u><u>6,509,633</u></u>

	<b>\$</b>
<b><u>General Obligation Debt Service Fund</u></b>	
<b>Non-Departmental</b>	
Debt Service	13,864,342
<b>Total Non-Departmental</b>	<u>13,864,342</u>
<b>Total General Obligation Debt Service Fund</b>	<u><u>13,864,342</u></u>
<b><u>Special Assessment Bond Debt Fund</u></b>	
<b>Non-Departmental</b>	
Debt Service	152,655
Interfund Transfers	10,000
Reserve*	59,560
<b>Total Non-Departmental</b>	<u>222,215</u>
<b>Total Special Assessment Bond Debt Fund</b>	<u><u>222,215</u></u>
<b><u>General Capital Projects Fund</u></b>	
<b>Department Operating</b>	
Library, Recreation and Cultural Services	20,000
<b>Total Department Operating</b>	<u>20,000</u>
<b>Total Capital Projects</b>	<u>44,571,473</u>
<b>Non-Departmental</b>	
Interfund Transfers	175,000
Reserve*	1,776,560
Balance Available*	13,445,471
<b>Total Non-Departmental</b>	<u>15,397,031</u>
<b>Total General Capital Projects Fund</b>	<u><u>59,988,504</u></u>



<b><u>Systems Development Capital Projects Fund</u></b>		<b>\$</b>
<b>Department Operating</b>		
Planning and Development		184,004
Public Works		481,466
<b>Total Department Operating</b>		<u>665,470</u>
<b>Total Capital Projects</b>		<u>34,907,542</u>
<b>Non-Departmental</b>		
Interfund Transfers		51,000
Balance Available*		14,912,761
<b>Total Non-Departmental</b>		<u>14,963,761</u>
<b>Total Systems Development Capital Projects Fund</b>		<u><u>50,536,773</u></u>
<b><u>Transportation Capital Projects Fund</u></b>		
<b>Total Capital Projects</b>		<u>57,579,387</u>
<b>Non-Departmental</b>		
Balance Available*		1,257,639
<b>Total Non-Departmental</b>		<u>1,257,639</u>
<b>Total Transportation Capital Projects Fund</b>		<u><u>58,837,026</u></u>
<b><u>Special Assessments Capital Projects Fund</u></b>		
<b>Non-Departmental</b>		
Interfund Transfers		20,000
Balance Available*		1,451,162
<b>Total Non-Departmental</b>		<u>1,471,162</u>
<b>Total Special Assessments Capital Projects Fund</b>		<u><u>1,471,162</u></u>
<b><u>Municipal Airport Fund</u></b>		
<b>Department Operating</b>		
Fire and Emergency Medical Services		1,358,749
Police		1,144,195
Public Works		10,601,345
<b>Total Department Operating</b>		<u>13,104,289</u>
<b>Total Capital Projects</b>		<u>28,759,387</u>
<b>Non-Departmental</b>		
Interfund Transfers		794,000
Reserve*		3,952,487
Balance Available*		8,687,687
<b>Total Non-Departmental</b>		<u>13,434,174</u>
<b>Total Municipal Airport Fund</b>		<u><u>55,297,850</u></u>

<u><b>Parking Services Fund</b></u>		<u><b>\$</b></u>
<b>Department Operating</b>		
Central Services		405,708
Planning and Development		5,896,200
Public Works		95,243
<b>Total Department Operating</b>		<u>6,397,151</u>
<b>Total Capital Projects</b>		<u>463,572</u>
<b>Non-Departmental</b>		
Debt Service		21,000
Interfund Transfers		1,080,350
Special Payments		150,000
Balance Available*		734,099
<b>Total Non-Departmental</b>		<u>1,985,449</u>
<b>Total Parking Services Fund</b>		<u><u>8,846,172</u></u>

<u><b>Wastewater Utility Fund</b></u>		
<b>Department Operating</b>		
Public Works		28,286,014
<b>Total Department Operating</b>		<u>28,286,014</u>
<b>Total Capital Projects</b>		<u>6,828,741</u>
<b>Non-Departmental</b>		
Interfund Transfers		1,891,000
Special Payments		30,070,000
Balance Available*		1,261,085
<b>Total Non-Departmental</b>		<u>33,222,085</u>
<b>Total Wastewater Utility Fund</b>		<u><u>68,336,840</u></u>

<u><b>Stormwater Utility Fund</b></u>		
<b>Department Operating</b>		
Public Works		17,934,251
<b>Total Department Operating</b>		<u>17,934,251</u>
<b>Total Capital Projects</b>		<u>9,749,083</u>
<b>Non-Departmental</b>		
Interfund Transfers		1,303,000
Special Payments		15,000
Balance Available*		7,469,602
<b>Total Non-Departmental</b>		<u>8,787,602</u>
<b>Total Stormwater Utility Fund</b>		<u><u>36,470,936</u></u>

<b><u>Ambulance Transport Fund</u></b>		<b>\$</b>
<b>Department Operating</b>		
Fire and Emergency Medical Services		10,017,672
<b>Total Department Operating</b>		<u>10,017,672</u>
<b>Non-Departmental</b>		
Interfund Transfers		1,383,980
<b>Total Non-Departmental</b>		<u>1,383,980</u>
<b>Total Ambulance Transport Fund</b>		<u><u>11,401,652</u></u>

<b><u>Fleet Services Fund</u></b>		
<b>Department Operating</b>		
Public Works		16,166,716
<b>Total Department Operating</b>		<u>16,166,716</u>
<b>Non-Departmental</b>		
Interfund Transfers		429,000
Special Payments		4,700,000
Reserve*		10,633,089
Balance Available*		1,446,361
<b>Total Non-Departmental</b>		<u>17,208,450</u>
<b>Total Fleet Services Fund</b>		<u><u>33,375,166</u></u>

<b><u>Information Systems and Services Fund</u></b>		
<b>Department Operating</b>		
Central Services		9,374,924
<b>Total Department Operating</b>		<u>9,374,924</u>
<b>Non-Departmental</b>		
Interfund Transfers		356,000
Reserve*		2,000,000
Balance Available*		1,513,917
<b>Total Non-Departmental</b>		<u>3,869,917</u>
<b>Total Information Systems and Services Fund</b>		<u><u>13,244,841</u></u>

**EXHIBIT B**

**City of Eugene  
Fund Names**

<b>Reporting Fund*</b>	<b>Managing Fund</b>	<b>Fund Title</b>
010	(011, 031, 041)	General Fund Reporting Fund
	011	General Fund Main Subfund
	031	Cultural Services Fund
	041	Equipment Replacement Fund
110	(114 - 117)	Special Assessment Management Reporting Fund
	114	Local Improvement Assistance Fund
	115	Assessment Management Fund
	117	City Sewer Deferral Fund
111	111	Library Local Option Levy Fund
112	112	Parks and Recreation Local Option Levy Fund
131	131	Road Fund
130	(132 - 134)	Public Safety Communications Reporting Fund
	132	Public Safety Answering Point Fund
	134	Regional Radio System Fund
135	135	Telecommunications Registration/Licensing Fund
136	136	Community Safety Fund
150	(151-153)	Housing Programs and Construction Fund
	151	Construction Permits Fund
	152	Rental Housing Program Fund
	153	Affordable Housing Trust Fund
155	155	Solid Waste and Recycling Fund
170	(171 - 178)	Community Development Reporting Fund
	171	Community Development Block Grant Fund
	172	CDBG-108/Brownfields Economic Development Initiative Fund
	174	Historic Preservation Loan Fund
	175	Low-Income Housing Fund
	176	Community Revitalization Loan Fund
	177	CDBG Loan Program Revolving Fund
	178	HOME Fund
180	(181 - 187)	Library, Parks and Recreation Reporting Fund
	181	Library Miscellaneous Trust Fund
	183	Art Loan Program Fund
	185	Parks and Recreation Miscellaneous Trust Fund
	186	Hayes Trust Fund
	187	Parks Maintenance Fund
211	211	General Obligation Debt Service Fund
250	(251 - 278)	Special Assessment Bond Debt Reporting Fund
	251	In-City Assessment Bond Reserve Fund
	278	Special Assessment Bonds, Series 2011 Fund
310	(311 - 326)	General Capital Projects Reporting Fund
	311	General Capital Projects Fund
	314	Housing Capital Projects Fund
	319	Public Art Fund
	323	City Hall Complex Fund
	324	2006 PROS Bond Projects Fund
	325	2019 Parks and Recreation Bond Series A Fund
	326	2019 Parks and Recreation Bond Series B Fund

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

**City of Eugene  
Fund Names**

<u>Reporting Fund*</u>	<u>Managing Fund</u>	<u>Fund Title</u>
330	(332 - 336)	Systems Development Capital Projects Reporting Fund
	332	Systems Development Capital Administration Fund
	333	Transportation Systems Development Capital Projects Fund
	334	Wastewater Systems Development Capital Projects Fund
	335	Stormwater Systems Development Capital Projects Fund
	336	Parks Systems Development Capital Projects Fund
340	(341 - 345)	Transportation Capital Projects Reporting Fund
	341	Road General Capital Fund
	342	Pavement Preservation Program Fund
	344	2012 Street Bond Fund
	345	2017 Street Bond Fund
350	(351 - 352)	Special Assessments Capital Projects Reporting Fund
	351	Special Assessments Capital Fund
	352	Delayed Assessments Fund
510	(511 - 512)	Municipal Airport Reporting Fund
	511	Airport Fund
	512	Airport Construction Fund
520	(525 - 527)	Parking Services Reporting Fund
	525	On-Street Parking Fund
	527	Off-Street Parking Fund
530	(532 - 534)	Wastewater Utility Reporting Fund
	532	Wastewater Utility - Capital Fund
	533	Wastewater Utility - Treatment Fund
	534	Wastewater Utility - Collection Fund
539	(531, 535, 536)	Stormwater Utility Reporting Fund
	531	Stormwater Utility - Capital Fund
	535	Stormwater Utility - Operation Fund
	536	Wetlands Mitigation Bank Fund
592	592	Ambulance Transport Fund
600	(616, 619)	Fleet Services Reporting Fund
	616	Fleet Replacement and Acquisition Fund
	619	Fleet Operations Fund
610	(611 - 613)	Information Systems and Services Reporting Fund
	611	Information Systems and Services Fund
	612	Public Safety Information Systems Fund
	613	Central Business Software Fund
615	(617, 618, 635)	Facilities Services Reporting Fund
	617	Atrium Fund
	618	Facilities Maintenance Fund
	635	Facilities Professional Services Fund
620	(622 - 625)	Risk and Benefits Reporting Fund
	622	Risk Management Fund
	623	Employee Health and Benefits Fund
	624	Pension Bond Fund
	625	Other Post Employment Benefits (OPEB) Fund
630	(631)	Professional Services Fund

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

<b><u>Facilities Services Fund</u></b>		<b>\$</b>
<b>Department Operating</b>		
Central Services		10,877,685
Planning and Development		705,858
<b>Total Department Operating</b>		<u>11,583,543</u>
<b>Total Capital Projects</b>		<u>896,724</u>
<b>Non-Departmental</b>		
Interfund Transfers		740,000
Reserve*		200,000
Balance Available*		2,042,655
<b>Total Non-Departmental</b>		<u>2,982,655</u>
<b>Total Facilities Services Fund</b>		<u><u>15,462,922</u></u>
<b><u>Risk and Benefits Fund</u></b>		
<b>Department Operating</b>		
Central Services		47,543,768
<b>Total Department Operating</b>		<u>47,543,768</u>
<b>Non-Departmental</b>		
Debt Service		7,688,000
Interfund Transfers		255,000
Reserve*		6,200,335
Balance Available*		19,397,502
<b>Total Non-Departmental</b>		<u>33,540,837</u>
<b>Total Risk and Benefits Fund</b>		<u><u>81,084,605</u></u>
<b><u>Professional Services Fund</u></b>		
<b>Department Operating</b>		
Public Works		8,422,404
<b>Total Department Operating</b>		<u>8,422,404</u>
<b>Non-Departmental</b>		
Interfund Transfers		930,000
Reserve*		292,100
Balance Available*		214,298
<b>Total Non-Departmental</b>		<u>1,436,398</u>
<b>Total Professional Services Fund</b>		<u><u>9,858,802</u></u>
 <b>Total Resolution</b>		 <u><u>839,583,862</u></u>

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