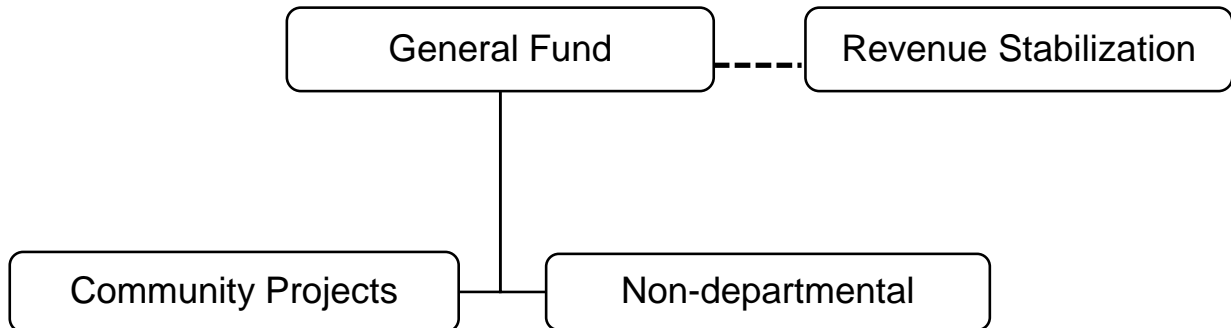


## GENERAL FUND STRUCTURE



### **General Fund Operational Divisions**

The following divisions are accounted for in the General Fund but are functions of the Public Safety, Infrastructure, or Community & Economic Development service areas. Accordingly, their program details are located in the respective programs.

- \* Police Division - Program details can be found under the Public Safety Service Area
- \* Municipal Court Division - Program details can be found under the Public Safety Service Area
- \* Accessibility Division - Program details can be found under the Infrastructure Service Area
- \* Growth Management Division - Program details can be found under the Community and Economic Development Service Area.
- \* Code Enforcement Division - Program details can be found under the Community and Economic Development Service Area.
- \* Community Projects Division - Expenditures related to Community Projects activities, such as support to Central Oregon Intergovernmental Council for transit service, are accounted for in the General Fund.

### **General Fund - Non-departmental Division**

The non-departmental division of the General Fund accounts for the allocation of non-restricted revenues such as property taxes, room taxes, franchise fees and state shared revenues to other City funds or operations that rely on General Fund revenue support. The allocation of discretionary revenues is reflected as General Fund Subsidies through interfund transfers. Other expenditures of this non-departmental division include general fund loans to other funds.

### **General Fund Revenue Stabilization Fund**

This "rainy day" fund is maintained to ensure the continued delivery of City services. Funds will be available for emergency situations, temporary revenue shortfalls, or to provide stability during economic cycles in accordance with the City's fiscal policies relating to the Revenue Stabilization Fund.

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**General Fund**

	ACTUALS 2015-2017	ADJUSTED BUDGET 2017-2019	ESTIMATE 2017-2019	BIENNIAL BUDGET		
				PROPOSED 2019-2021	APPROVED 2019-2021	ADOPTED 2019-2021
<b>RESOURCES</b>						
Beginning working capital	\$ 10,663,791	\$ 15,508,625	\$ 16,105,187	\$ 9,085,200	\$ 9,085,200	\$ 9,593,400
Property taxes	54,972,070	61,049,500	61,505,688	68,741,000	68,741,000	68,741,000
Room tax	10,597,695	13,067,700	13,397,165	14,246,700	14,385,000	14,385,000
Franchise Fees	12,890,078	12,687,600	13,705,185	19,134,600	19,134,600	19,134,600
Local marijuana tax	124,209	1,202,000	2,412,703	3,054,300	3,054,300	3,054,300
Licenses and permits	236,631	232,000	207,667	207,800	207,800	207,800
Intergovernmental revenues	5,034,783	5,197,367	6,811,437	8,306,700	8,306,700	8,306,700
Charges for services	503,818	547,700	693,782	714,800	714,800	714,800
Fines and forfeitures	2,136,494	2,151,300	2,268,934	2,421,000	2,421,000	2,421,000
Miscellaneous	398,614	4,230,100	2,409,801	453,800	453,800	453,800
Interfund loan repayments	122,000	1,149,300	2,637,600	2,059,300	2,059,300	2,059,300
Interfund transfers	915,263	173,000	51,741	120,000	120,000	170,000
<b>TOTAL RESOURCES</b>	<b>\$ 98,595,445</b>	<b>\$ 117,196,192</b>	<b>\$ 122,206,889</b>	<b>\$ 128,545,200</b>	<b>\$ 128,683,500</b>	<b>\$ 129,241,700</b>
	<b>ACTUALS</b>	<b>ADJUSTED</b>	<b>ESTIMATE</b>	<b>BIENNIAL BUDGET</b>		
	<b>2015-2017</b>	<b>2017-2019</b>	<b>2017-2019</b>	<b>PROPOSED</b>	<b>APPROVED</b>	<b>ADOPTED</b>
				<b>2019-2021</b>	<b>2019-2021</b>	<b>2019-2021</b>
<b>REQUIREMENTS</b>						
<b>By Service Area/Program</b>						
Public Safety Program						
Police	\$ 36,891,354	\$ 42,886,339	\$ 42,576,981	\$ 53,189,500	\$ 52,520,400	\$ 53,078,600
Municipal court	879,496	1,133,436	1,109,343	1,353,800	1,335,000	1,335,000
Total Public Safety Program	37,770,850	44,019,775	43,686,324	54,543,300	53,855,400	54,413,600
Infrastructure Program						
Accessibility	346,499	393,890	353,535	401,700	399,200	399,200
Total Infrastructure Program	346,499	393,890	353,535	401,700	399,200	399,200
Community & Econ Dev. Program						
Growth management	2,764,960	2,521,642	1,664,324	2,923,100	2,903,000	2,903,000
Code enforcement	852,396	1,031,525	992,109	1,216,300	1,202,100	1,202,100
Community projects	3,034,094	3,296,200	3,056,396	3,058,300	3,073,100	3,113,100
Total Community & Econ Dev. Program	6,651,450	6,849,367	5,712,830	7,197,700	7,178,200	7,218,200
Interfund Transfers	44,405,167	63,917,626	62,860,817	59,602,300	60,450,500	60,450,500
Contingency	-	2,015,534	-	5,120,900	5,120,900	5,080,900
Reserves Room Tax	-	-	-	1,679,300	1,679,300	1,679,300
<b>TOTAL REQUIREMENTS</b>	<b>\$ 89,173,966</b>	<b>\$ 117,196,192</b>	<b>\$ 112,613,506</b>	<b>\$ 128,545,200</b>	<b>\$ 128,683,500</b>	<b>\$ 129,241,700</b>
<b>By Category:</b>						
Personnel services	\$ 35,024,972	\$ 41,327,930	\$ 41,433,106	\$ 51,548,300	\$ 50,821,600	\$ 50,821,600
Materials & services	8,434,346	8,760,154	7,511,152	9,162,200	9,179,000	9,279,000
Capital outlay	1,309,481	1,174,948	808,430	1,432,200	1,432,200	1,930,400
Interfund Transfers	44,405,167	63,917,626	62,860,817	59,602,300	60,450,500	60,450,500
Contingency	-	2,015,534	-	5,120,900	5,120,900	5,080,900
Reserves Room Tax	-	-	-	1,679,300	1,679,300	1,679,300
<b>TOTAL REQUIREMENTS</b>	<b>\$ 89,173,966</b>	<b>\$ 117,196,192</b>	<b>\$ 112,613,506</b>	<b>\$ 128,545,200</b>	<b>\$ 128,683,500</b>	<b>\$ 129,241,700</b>

Note: Beginning working capital in the 2017-2019 Estimate includes a prior year adjustment as reported in the Comprehensive Annual Financial Report (CAFR).

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**General Fund  
Subsidies, Loans & Transfers**

	ACTUALS 2015-2017	ADJUSTED BUDGET 2017-2019	ESTIMATE 2017-2019	BIENNIAL BUDGET		
				PROPOSED 2019-2021	APPROVED 2019-2021	ADOPTED 2019-2021
<b>REQUIREMENTS</b>						
<b>General Fund Subsidies:</b>						
Fire/EMS	\$ 24,162,000	\$ 26,590,000	\$ 26,590,000	\$ 30,221,000	\$ 30,221,000	\$ 30,221,000
Streets & Operations	10,917,042	13,199,500	13,199,500	15,056,600	15,056,600	15,056,600
Airport	-	-	660,000	130,000	130,000	130,000
Planning	1,050,900	1,123,000	1,123,000	-	-	-
Private Development Engineering	-	152,000	152,000	-	-	-
Accessibility Construction	821,000	670,000	670,000	341,000	341,000	341,000
Business Advocacy	150,000	172,000	172,000	120,000	120,000	120,000
Admin. & Central Services	238,300	-	-	492,100	492,100	492,100
Cemetery	56,407	243,600	297,200	407,900	407,900	407,900
	<b>\$ 37,395,649</b>	<b>\$ 42,150,100</b>	<b>\$ 42,863,700</b>	<b>\$ 46,768,600</b>	<b>\$ 46,768,600</b>	<b>\$ 46,768,600</b>
<b>General Fund Year End Loans:</b>						
Metropolitan Planning Organization	\$ 52,000	\$ 210,000	\$ 201,000	\$ 200,000	\$ 200,000	\$ 200,000
Community Development Block Grant	-	200,000	100,000	200,000	200,000	200,000
Airport Fund	-	3,350,000	3,449,000	1,000,000	1,000,000	1,000,000
Murphy Crossing Urban Renewal Area	-	-	15,300	57,100	57,100	57,100
Juniper Ridge Urban Renewal Area	-	-	12,300	132,200	132,200	132,200
	<b>\$ 52,000</b>	<b>\$ 3,760,000</b>	<b>\$ 3,777,600</b>	<b>\$ 1,589,300</b>	<b>\$ 1,589,300</b>	<b>\$ 1,589,300</b>
<b>General Fund Transfers</b>						
Internal Service - Overhead	\$ 6,238,308	\$ 6,878,100	\$ 6,783,800	\$ 9,210,000	\$ 9,210,000	\$ 9,210,000
Internal Service - Garage	-	-	-	-	-	-
Internal Service - Special Purpose	533,328	10,970,376	9,183,305	1,827,800	2,676,000	2,676,000
GF Revenue Stabilization Fund	185,882	159,050	252,412	206,600	206,600	206,600
	<b>\$ 6,957,518</b>	<b>\$ 18,007,526</b>	<b>\$ 16,219,517</b>	<b>\$ 11,244,400</b>	<b>\$ 12,092,600</b>	<b>\$ 12,092,600</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 44,405,167</b>	<b>\$ 63,917,626</b>	<b>\$ 62,860,817</b>	<b>\$ 59,602,300</b>	<b>\$ 60,450,500</b>	<b>\$ 60,450,500</b>

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**General Fund  
Community Projects**

	ACTUALS 2015-2017	ADJUSTED BUDGET 2017-2019	ESTIMATE 2017-2019	BIENNIAL BUDGET		
				PROPOSED 2019-2021	APPROVED 2019-2021	ADOPTED 2019-2021
<b>REQUIREMENTS</b>						
Community & Econ Dev. Program						
Personnel services	\$ 27,836	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services - COIC	2,775,043	2,868,600	2,873,145	2,878,300	2,878,300	2,878,300
Materials & services	230,075	427,600	183,252	180,000	194,800	234,800
Total Community & Econ Dev. Program	3,032,954	3,296,200	3,056,396	3,058,300	3,073,100	3,113,100
<b>TOTAL REQUIREMENTS</b>	<b>\$ 3,032,954</b>	<b>\$ 3,296,200</b>	<b>\$ 3,056,396</b>	<b>\$ 3,058,300</b>	<b>\$ 3,073,100</b>	<b>\$ 3,113,100</b>

## GENERAL FUND

### Overview

The City's General Fund is the primary operating fund of the City, accounting for operations of the Police department, Municipal Court, Accessibility, Growth Management, Code Enforcement and other activities not accounted for in any other fund. The General Fund also allocates monies to Fire/EMS, Streets & Operations, Community and Economic Development and Infrastructure programs. General Fund expenditures are allocated 81% to public safety, 13% to Streets & Operations and the remaining 6 % to community and economic development and other general city funding needs. The City's goal is to ensure the financial stability of the General Fund and to provide long term funding for public safety and transportation operation needs.

### General Fund Programs

The following programs are charged directly to the General Fund because they rely almost solely on general discretionary revenues in the General Fund. Budget and program details for each of these programs are presented under one of the City's major service areas in accordance with the organization of this budget. (This budget document is organized by the City's service areas: Public Safety, Infrastructure, Community & Economic Development, and Administration & Central Services). The budget amounts in each program below include program costs (personnel services, materials & services and capital outlay) as well as transfers for overhead, garage services and other special purpose transfers.

#### ✧ Police

- In this 2019-2021 Biennial Budget, General Fund support of the Police Department is \$62.0 million. The allocation of discretionary revenues to the Police Department continues to be a City Council priority. The Police Department budget and program details are presented under the City's "Public Safety Service Area".

#### ✧ Municipal Court

- The Bend Municipal Court provides resolution and collection services for minor traffic infractions, parking citations, and city ordinance violations. The Municipal Court with a 2019-2021 budget of \$1.8 million, is accounted for as a program of the General Fund as it is funded solely by General Fund discretionary revenues. The budget and program details are presented under the City's "Public Safety Service Area".

#### ✧ Accessibility

- The Accessibility Program's main goal is improving the level of accessibility of City services, addressing barrier removal needs and coordination of accessibility infrastructure projects. The Accessibility Program budget totals approximately \$583,900 in the 2019-2021 biennium and is funded by general discretionary revenues. Program details are presented under the City's "Infrastructure Service Area".

#### ✧ Growth Management

- The Growth Management Program was created to bring together the city's long range planning and transportation planning staff to identify and manage projects of a long-term nature including land use, public facility and transportation planning. The Growth Management division of the General Fund has a budget of approximately \$3.8 million in this biennium and is presented under the City's "Community & Economic Development Service Area".

#### ✧ Code Enforcement

- The City's Code Enforcement Program ensures compliance with Bend's land use, environmental, building, and city code. The Code Enforcement division of the General



Fund has a budget of approximately \$1.4 million this biennium and is presented under the City's "Community & Economic Development Service Area".

### **Subsidies, Loans & Transfers**

The General Fund allocates general discretionary revenues to the various city operations that require support of such revenues to provide services. General Fund revenues consist primarily of property taxes, franchise fees, room taxes, municipal court fines, and state shared revenues. These revenues are allocated to other funds in the form of a General Fund subsidy based on the priorities and values of the governing body and the current needs of city operations. The General Fund also makes loans to other funds, transfers, and captures general expenditures not accounted for in any other fund.

General Fund subsidies and loans are described below:

#### ✧ Fire/EMS

- The General Fund supports over half of the Fire/EMS operating budget. The City provides fire protection and emergency medical services in partnership with the Deschutes County Rural Fire Protection District #2 (DCRFPD#2). Through a contract between the City and DCRFPD#2, each entity contributes to the partnership at a funding rate of \$1.185 per \$1,000 of taxable assessed valuation (TAV). The City also contributes approximately \$106,000 per year to the Fire/EMS fund to cover fire station rent expense. Total allocation to Fire/EMS over the 2019-2021 biennium is \$30.2 million. Budget and program details of the City's Fire/EMS program are presented under the City's "Public Safety Service Area".

#### ✧ Streets & Operations

- Street operations are primarily funded by an allocation of General Fund revenues, State Highway apportionment, garbage franchise fees and grants. In order to increase the overlay and street preservation work needed to improve the Pavement Condition Index (PCI), the 2019-2021 biennial budget includes a General Fund subsidy of \$15.1 million. Street operations are accounted for in the Streets & Operations Fund, which is presented under the City's "Infrastructure Service Area".

#### ✧ Airport

- General Fund support of \$130,000 is included in the 2019-2021 Biennial Budget to provide funding for consultant and permit fees for Deschutes County land use approvals that will support construction of future hangars. These expenses are not covered by existing operational revenues. The Airport program is presented under the City's "Community & Economic Development Service Area".

#### ✧ Accessibility Construction

- A total of \$341,000 will be transferred from the General Fund to the Accessibility Construction Fund to fund debt service and a portion of administrative costs. The Accessibility Construction Fund receives additional funding from Water and Sewer Franchise Fees that are used to fund accessibility improvements. The Accessibility Construction program is presented under the City's "Infrastructure Service Area".

#### ✧ Business Advocacy

- The 2019-2021 Biennial Budget includes a \$120,000 contribution to the Business Advocacy program for support of Economic Development of Central Oregon (EDCO). The Business Advocacy program is presented under the "Community & Economic Development Service Area".

- ✧ Internal Service Fund – City Wide Administration: Admin. & Central Services
  - The 2019-2021 Biennial Budget includes General Fund support of \$492,100 to pay for Diversity, Equity and Inclusion (DEI) initiatives, and a new Economic Development staff position that will focus on the strategy and policy framework related to achieving Council's goals of Economic Vitality and Transportation & Infrastructure. The Admin. & Central Services Program is presented under the City's "Administration & Central Services Service Area".
  
- ✧ Cemetery
  - Included in the 2019-2021 Biennial Budget is General Fund support of \$407,900 for operation of the City owned Cemetery. This funding is necessary to support the operation and maintenance costs of the cemetery that are not covered by lot sales and burial fee operating revenues. The Cemetery program is presented under the City's "Infrastructure Service Area".
  
- ✧ General Fund Loans
  - The 2019-2021 Biennial Budget includes the following short term, year-end operating loans that are necessary to provide cash flow for operations before grant funds are received on a reimbursement basis:
    - \$200,000 to the Bend Metropolitan Planning Organization (MPO)
    - \$200,000 to the Community Development Block Grant (CDBG) Fund
    - \$1,000,000 to the Airport Fund for capital expenditures funded by grants
  - The 2019-2021 Biennial Budget also includes operating loans totaling \$189,300 to the Bend Urban Renewal Agency for work related to the Juniper Ridge and Murphy Crossing urban renewal plans that is eligible for funding from property tax revenues generated in each respective urban renewal area (also referred to as TIF – Tax Increment Financing). TIF can only be used to pay debt service, so the City General Fund will loan funds to each URA, and the loan will be repaid with TIF.
  
- ✧ Transfer to the General Fund Revenue Stabilization Fund
  - The City created a General Fund Revenue Stabilization Fund in 2009-2010 to provide reserves for future unanticipated events. The stabilization fund is funded by half of the interest earnings in the General Fund and other funds. For the 2019-2021 biennium, \$206,600 is expected to be transferred from the General Fund to the Revenue Stabilization Fund.

### **Community Projects Division**

The 2019-2021 General Fund budget also includes the following expenditures not accounted for in any other fund:

- ✧ \$2.9 million paid to Central Oregon Intergovernmental Council (COIC) for operation of the Bend Area Transit system
- ✧ \$180,000 for miscellaneous studies and analysis

**General Fund Revenue Stabilization Fund**

	ACTUALS 2015-2017	ADJUSTED BUDGET 2017-2019	ESTIMATE 2017-2019	BIENNIAL BUDGET		
				PROPOSED 2019-2021	APPROVED 2019-2021	ADOPTED 2019-2021
<b>RESOURCES</b>						
Beginning working capital	\$ 2,092,473	\$ 2,487,290	\$ 2,519,200	\$ 3,419,200	\$ 3,419,200	\$ 3,419,200
Miscellaneous	32,608	61,600	74,130	154,700	154,700	154,700
Interfund transfers	394,119	454,550	825,883	1,220,900	1,220,900	1,220,900
<b>TOTAL RESOURCES</b>	<b>\$ 2,519,200</b>	<b>\$ 3,003,440</b>	<b>\$ 3,419,212</b>	<b>\$ 4,794,800</b>	<b>\$ 4,794,800</b>	<b>\$ 4,794,800</b>
	ACTUALS 2015-2017	ADJUSTED BUDGET 2017-2019	ESTIMATE 2017-2019	BIENNIAL BUDGET		
				PROPOSED 2019-2021	APPROVED 2019-2021	ADOPTED 2019-2021
<b>REQUIREMENTS</b>						
Reserves	\$ -	\$ 3,003,440	\$ -	\$ 4,794,800	\$ 4,794,800	\$ 4,794,800
<b>TOTAL REQUIREMENTS</b>	<b>\$ -</b>	<b>\$ 3,003,440</b>	<b>\$ -</b>	<b>\$ 4,794,800</b>	<b>\$ 4,794,800</b>	<b>\$ 4,794,800</b>

**GENERAL FUND**  
**General Fund Revenue Stabilization Fund**

Overview

The General Fund Revenue Stabilization Fund is a special revenue fund that was established in 2009-2010 to ensure the continued delivery of City services in the event of another severe recession and to protect the City's bond rating. City Council adopted a policy to make funds from this Revenue Stabilization Fund available only for severe economic downturns or major unforeseen events. Individual operating funds will continue to maintain their own contingencies and reserves for operations within each fund. This Revenue Stabilization Fund serves as the City's "rainy day fund" for the General Fund and use of reserves in this fund are not permitted without Council approval. Further criteria on when reserves can be used can be found in the City's fiscal policies in the introductory section of the budget document.

Goals for the 2019 – 2021 Biennial Budget

- ✧ Continue funding the Revenue Stabilization Fund to increase the City's emergency funds

Major Accomplishments during the 2017 – 2019 Biennium

- ✧ Increased the General Fund Stabilization Fund balance to approximately \$4.8 million.