

RESOLUTION NO. 3238

A RESOLUTION APPROVING A SUPPLEMENTAL BUDGET AND BUDGET APPROPRIATION ADJUSTMENTS FOR THE 2019-2021 BIENNIAL BUDGET PERIOD BEGINNING JULY 1, 2019.

THE CITY COUNCIL OF THE CITY OF BEND RESOLVES AS FOLLOWS:

1. To create a new special revenue fund, the Commercial and Industrial Construction Tax Fund
 - a. Starting March 1, 2021 the activity of the Commercial and Industrial Construction Tax will be accounted for in a new special revenue fund, the Commercial and Industrial Construction Tax Fund.
 - b. The Commercial and Industrial Construction Tax Fund will exist for the purpose of administering the Commercial and Industrial Construction Tax in accordance with Bend Municipal Code Chapter 9.45, Commercial and Industrial Construction Tax.
 - c. Creation of the new special revenue fund was directed by the ordinance adopting Bend Municipal Code 9.45 which was adopted by the City Council on December 29, 2020.
 - d. In accordance with ORS 294.471, the proposed supplemental budget will create a new special revenue fund, the Commercial and Industrial Construction Tax Fund. The supplemental budget will recognize interfund transfer revenue from the General Fund and increase expenditure appropriations in the Community & Economic Development Program in Materials and Services within the new fund.

<u>Commercial and Industrial Construction Tax Fund</u>	Increase	Decrease
Resources:		
Interfund transfer revenue	\$ 120,000	
Requirements:		
Community & Economic Development Program	\$ 120,000	

- e. In accordance with ORS 294.473, public notice that a supplemental budget will be considered is required, and this notice was published on or before Friday, January 15, 2021.
 - f. Oregon Budget Law does not require adoption of a separate resolution to create a new special revenue fund.
2. In accordance with ORS 294.471, the following supplemental budget will provide for appropriation adjustments that were not anticipated when the 2019-2021 Biennial

Budget was adopted. These adjustments will not increase total fund expenditures by more than 10%; therefore, a public hearing is not required. Public notice that a supplemental budget will be considered is required, and this notice was published on or before January 15, 2021.

a. General Fund

Recognize additional tax revenue and increase interfund transfer appropriations to the Commercial and Industrial Construction Tax Fund. Revenue from the Commercial and Industrial Construction Tax is required to be deposited into the City’s General Fund. Per Bend Municipal Code Chapter 9.45, the revenues from the tax must be transferred to a special revenue fund to implement and administer the tax.

<u>General Fund</u>	Increase	Decrease
Resources:		
Commercial and Industrial Construction Tax Revenue	\$ 120,000	
Requirements:		
Interfund transfers	\$ 120,000	

3. The following proposed budget adjustments are authorized by ORS 294.463(2) to transfer budgets between Contingency and appropriation categories or programs within the same fund.

a. Building, Planning, and Private Development Engineering Funds

In mid-December 2020 the City of Bend launched City View, the new Online Permit System Software. As part of the software implementation, merchant (credit card) fees were passed through to the customer rather than being paid by the City. The revised 2019-2021 biennial budget assumed City View would launch in September of 2020, resulting in several additional months of unbudgeted credit card fees. The supplemental budget in the Building, Planning, and Private Development Engineering Funds reduces Contingency and increases expenditure appropriations in the Community & Economic Development Program in Material & Services to pay for several months of merchant fees related to the delayed implementation of the new Online Permit System.

<u>Building Fund</u>	Increase	Decrease
Requirements:		
Community & Economic Development Program	\$ 153,400	
Contingency		\$ 153,400
<u>Planning Fund</u>	Increase	Decrease
Requirements:		
Community & Economic Development Program	\$ 73,500	
Contingency		\$ 73,500
<u>Private Development Engineering Fund</u>	Increase	Decrease
Requirements:		
Community & Economic Development Program	\$ 31,500	
Contingency		\$ 31,500

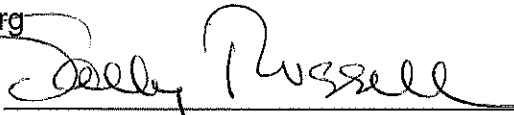
b. Internal Service Fund: Departmental Administration

Reduce licenses and permits revenue and reduce Contingency appropriations to subsidize Sidewalk Vendor and Sidewalk Café Permits fees for the 2021 calendar year. The fee is being subsidized due to the COVID-19 pandemic and the economic impact on small businesses.

<u>Internal Service Fund: Departmental Administration</u>	Increase	Decrease
Resources:		
Licenses and permits		\$ 5,600
Requirements:		
Contingency		\$ 5,600

Adopted by roll call vote of the Bend City Council on January 20, 2021.

- YES: Mayor Sally Russell NO: none
Mayor Pro Tem Gena Goodman Campbell
Councilor Barb Campbell
Councilor Melanie Kebler
Councilor Anthony Broadman
Councilor Megan Perkins
Councilor Rita Schenkelberg



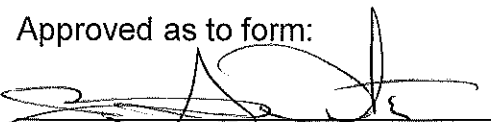
Sally Russell Mayor

ATTEST:



Robyn Christie, City Recorder

Approved as to form:



Mary Winters, City Attorney