



CITY OF BEND

**MONTHLY FINANCIAL REPORT  
CITY OF BEND**

Budget and Actual  
Month Ended January 31, 2021

City of Bend  
 Monthly Financial Overview - Revenues  
 2020-2021 Fiscal Year to Date (YTD)  
 January 2021



Citywide Revenue Overview	Revised Budget	YTD Actual	YTD % of Budget	Last Year Actual to Date	Year to year Variance
31 - Taxes&FranchiseFees	61,266,700	50,963,357	83%	51,258,997	-1%
32 - Licenses & Permits	7,087,300	3,224,024	45%	4,544,292.8	-29%
33 - Intergovernmental	25,764,250	7,767,737	30%	9,824,924.3	-21%
34 - Charges&FeesforServ	94,319,000	48,946,105	52%	54,591,453.8	-10%
35 - Fines & Forfeitures	1,279,600	478,499	37%	980,411.6	-51%
36 - MiscellaneousRevenue	5,274,600	4,676,315	89%	4,048,146.9	16%
37 - Proceeds From Debt	83,859,600	54,000,693	64%	2,979,280.1	1713%
38 - Transfers	73,569,300	30,931,489	42%	34,425,495.3	-10%
<b>Grand Total</b>	<b>\$ 352,420,350</b>	<b>\$ 200,988,217</b>	<b>57%</b>	<b>\$ 162,653,002</b>	<b>24%</b>

Note: Additional detail and variance analysis regarding the City's major revenue sources can be found on the Monthly Revenue Dashboard on the Financial Reports page of the Finance Department's web page (link below).

<https://www.bendoregon.gov/government/departments/finance/financial-reports#Dashboard>

City of Bend  
 Monthly Financial Overview - Expenditures/Requirements  
 2020-2021 Fiscal Year to Date (YTD)  
 January 2021



Citywide Expenditure/Requirements Overview	Revised Budget	YTD Actual	YTD % of Budget	Last Year Actual to Date	Year to year Variance
<b>10 - General Fund</b>	\$ 26,077,650	\$ 14,780,552	57%	\$ 13,853,619	7%
<b>20 - Public Safety</b>	60,155,200	32,824,450	55%	34,068,330	-4%
1100 - Fire/EMS	29,668,400	16,360,058	55%	17,144,339	-5%
1200 - Municipal Court	827,500	449,904	54%	526,890	-15%
1300 - Police	29,659,300	16,014,488	54%	16,397,100	-2%
<b>30 - Community &amp; Economic Develop</b>	34,813,300	15,911,947	46%	17,167,831	-7%
2100 - Code Enforcement	708,400	358,203	51%	391,103	-8%
2200 - Community Development	16,383,700	8,852,797	54%	9,177,713	-4%
1300 - Building Fund	7,990,200	4,456,301	56%	4,617,020	-3%
1310 - Planning Fund	3,669,200	1,921,220	52%	2,112,606	-9%
1320 - Private Dev Engineering Fund	2,673,100	1,346,814	50%	1,349,872	0%
5100 - ISF-DepartmentalAdministration	2,051,200	1,128,463	55%	1,098,216	3%
2300 - Economic Development	16,347,800	6,031,539	37%	6,671,598	-10%
1000 - General Fund	1,197,900	53,098	4%	-	-100%
1010 - Urban Renewal General Fund	258,900	114,661	44%	220,195	-48%
1200 - Affordable Housing Fund	2,765,900	1,782,415	64%	794,693	124%
1210 - CommDev Block Grant Fund	1,924,500	435,788	23%	1,158,246	-62%
1220 - Business Advocacy Fund	453,600	237,917	52%	235,167	1%
1230 - Tourism Fund	3,360,500	1,785,955	53%	2,076,914	-14%
1240 - Economic Improvement Dist Fund	240,200	112,627	47%	3,181	3440%
2310 - BURA Murphy Cross DebtServ Fnd	516,100	121,841	24%	121,841	0%
2320 - BURA Juniper Ridge DebtServFnd	865,200	449,079	52%	447,179	0%
3310 - BURA Murphy Crossing ConstrFnd	1,096,000	7,112	1%	16,950	-58%
3320 - BURA Juniper Ridge Constr Fund	1,688,300	124,550	7%	36,502	241%
4000 - Airport Fund	1,980,700	806,497	41%	1,560,728	-48%
2400 - Growth Management	1,373,400	669,407	49%	927,416	-28%
<b>40 - Infrastructure</b>	184,508,100	76,907,038	42%	76,719,173	0%
3100 - Accessibility	2,380,100	788,090	33%	701,106	12%
3200 - Eng & Infrastructure Planning	5,191,600	2,410,387	46%	2,793,611	-14%

Citywide Expenditure/Requirements Overview	Revised Budget	YTD Actual	YTD % of Budget	Last Year Actual to Date	Year to year Variance
<b>3300 - Transportation</b>	<b>41,375,200</b>	<b>14,581,986</b>	<b>35%</b>	<b>13,041,410</b>	<b>12%</b>
1400 - System Development Charge Fund	6,772,600	-	0%	-	-100%
2410 - GO Bond Debt Service Fund	1,838,500	298,875	16%	316,950	-6%
3400 - Transp Construction Fund	32,764,100	14,283,111	44%	12,724,460	12%
<b>3400 - Streets &amp; Operations</b>	<b>19,734,800</b>	<b>8,620,712</b>	<b>44%</b>	<b>10,852,357</b>	<b>-21%</b>
<b>3500 - Utility</b>	<b>114,228,100</b>	<b>49,775,909</b>	<b>44%</b>	<b>48,610,850</b>	<b>2%</b>
1400 - System Development Charge Fund	9,086,400	-	0%	-	-100%
4200 - Water Fund	24,449,300	12,132,798	50%	12,816,068	-5%
4300 - Water Reclamation Fund	72,665,500	35,270,816	49%	33,323,928	6%
4400 - Stormwater Fund	8,026,900	2,372,295	30%	2,470,854	-4%
<b>3510 - Utility Laboratory</b>	<b>1,598,300</b>	<b>729,955</b>	<b>46%</b>	<b>719,839</b>	<b>1%</b>
<b>50 - Administration &amp; Central Serv</b>	<b>37,701,800</b>	<b>15,761,937</b>	<b>42%</b>	<b>19,613,989</b>	<b>-20%</b>
Reserves	30,114,300	-	0%	-	-100%
Contingency	(7,716,600)	-	0%	-	-100%
Year to Year Transfer	(13,233,400)	-	0%	-	-100%
<b>Grand Total</b>	<b>\$ 352,420,350</b>	<b>\$ 156,185,924</b>	<b>44%</b>	<b>\$ 161,422,941</b>	<b>-3%</b>

## **Additional Detail and/or Explanations**

In some cases, additional clarification or details may be needed to better understand the information presented. Please see these items below.

**Expenditures/Requirements** – The Expenditure/Requirements section of the financial statements reflect the full cost of operations for each department including personnel and benefits, materials and services, capital expenditures, debt service, and overhead interfund transfers. Contingencies and reserves are presented in the aggregate for the entire City. The YTD % of Budget for the month of January 2021 should be approximately 58% (assuming expenditures are incurred evenly throughout the fiscal year). The explanations below are based on the year to year variance column and are for items >15% and >\$100,000 that may need additional explanation.

### **10 General Fund**

This includes the General Fund subsidies and overhead transfer expenses to other funds.

### **30 Community & Economic Development**

*2400 Growth Management* year over year expenditure variances are primarily driven by decreases in land use planning expenditures for salaries & benefits, consulting, and overhead transfers.

### **40 Infrastructure**

*3400 Streets & Operations* year over year expenditure variances are primarily due to the timing of street maintenance projects.

### **50 Administration & Central Services**

The Administration and Central Services category of expenditures covers the administrative costs of City Council, City Manager's office, City Attorney's office, Communications, Performance Management, Volunteerism & Events, Human Resources, Finance, Purchasing, Information Technology, Insurance & Risk Management, Facilities and Fleet Management. In addition, it includes administration of the centralized expenditures of the PERS Debt Service Fund, Other Post-Employment Benefits (OPEB), and the Energy Program.

*5000 Admin & Central Services* year over year expenditure variances are primarily driven by a prior year lump sum payment to PERS as part of the Employer Incentive Fund program. A current year increase in insurance costs related to personnel partially offsets this payment.

### **Reserves, Contingency and Year to Year Transfers**

Year to Year Transfers reflect budget adjustments between years of the biennium. They do not increase or decrease the legally adopted budget amounts; they just transfer those authorized amounts between years.