



CITY OF BEND

**MONTHLY FINANCIAL REPORT
CITY OF BEND**

Budget and Actual
Month Ended July 31, 2020

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



Citywide Revenue Overview	Revised Budget	YTD Actual	YTD % of Budget	Last Year Actual to Date	Year to year Variance
30 - BeginWorkingCapital	\$ -	\$ -	0%	\$ -	0%
31 - Taxes&FranchiseFees	61,146,700	2,211,365	4%	2,331,634	-5%
32 - Licenses & Permits	7,092,900	624,170	9%	942,495.7	-34%
33 - Intergovernmental	23,325,700	701,433	3%	859,111.3	-18%
34 - Charges&FeesforServ	93,118,200	8,232,225	9%	7,875,174.9	5%
35 - Fines & Forfeitures	1,279,600	45,763	4%	145,525.6	-69%
36 - MiscellaneousRevenue	5,527,800	599,268	11%	522,276.1	15%
37 - Proceeds From Debt	80,459,500	2,895,114	4%	1,746,867.0	66%
38 - Transfers	82,328,500	5,127,586	6%	5,633,052.0	-9%
Grand Total	\$ 354,278,900	\$ 20,436,923	6%	\$ 20,056,136	2%

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)
July 2020



Citywide Expenditure/Requirements Overview	Revised Budget	YTD Actual	YTD % of Budget	Last Year Actual to Date	Year to year Variance
10 - General Fund	\$ 23,545,500	\$ 1,794,868	8%	\$ 1,861,912	-4%
20 - Public Safety	58,193,200	4,104,328	7%	3,948,669	4%
1100 - Fire/EMS	28,241,400	2,070,143	7%	1,920,701	8%
1200 - Municipal Court	827,500	68,610	8%	62,910	9%
1300 - Police	29,124,300	1,965,574	7%	1,965,058	0%
30 - Community & Economic Develop	29,297,300	2,353,845	8%	2,282,328	3%
2100 - Code Enforcement	659,500	45,488	7%	50,615	-10%
2200 - Community Development	15,754,000	1,156,647	7%	1,222,066	-5%
1300 - Building Fund	7,751,200	589,520	8%	609,963	-3%
1310 - Planning Fund	3,506,800	256,973	7%	282,936	-9%
1320 - Private Dev Engineering Fund	2,509,800	171,958	7%	190,288	-10%
5100 - ISF-DepartmentalAdministration	1,986,200	138,197	7%	138,879	0%
2300 - Economic Development	11,510,400	1,073,828	9%	915,751	17%
1010 - Urban Renewal General Fund	219,900	20,229	9%	17,238	17%
1200 - Affordable Housing Fund	2,765,900	922,152	33%	368,914	150%
1210 - CommDev Block Grant Fund	1,013,400	20,940	2%	423,276	-95%
1220 - Business Advocacy Fund	395,300	21,126	5%	22,757	-7%
1230 - Tourism Fund	3,360,500	10,621	0%	5,499	93%
1240 - Economic Improvement Dist Fund	240,200	-	0%	-	-100%
2310 - BURA Murphy Cross DebtServ Fnd	266,100	-	0%	-	-100%
2320 - BURA Juniper Ridge DebtServFnd	865,200	-	0%	-	-100%
3310 - BURA Murphy Crossing ConstrFnd	21,000	853	4%	1,914	-55%
3320 - BURA Juniper Ridge Constr Fund	620,700	10,141	2%	3,074	230%
4000 - Airport Fund	1,742,200	67,765	4%	73,078	-7%
2400 - Growth Management	1,373,400	77,881	6%	93,896	-17%
40 - Infrastructure	181,245,600	3,926,321	2%	4,036,723	-3%
3100 - Accessibility	2,327,700	40,535	2%	51,886	-22%
3200 - Eng & Infrastructure Planning	5,191,600	314,754	6%	364,481	-14%
3300 - Transportation	42,657,200	175,048	0%	229,634	-24%

Citywide Expenditure/Requirements Overview	Revised Budget	YTD Actual	YTD % of Budget	Last Year Actual to Date	Year to year Variance
1400 - System Development Charge Fund	6,772,600	-	0%	-	-100%
2410 - GO Bond Debt Service Fund	1,838,500	-	0%	-	-100%
3400 - Transp Construction Fund	34,046,100	175,048	1%	229,634	-24%
3410 - GO Bond Trans Construction Fnd	-	-		-	-100%
3400 - Streets & Operations	17,127,800	961,525	6%	931,028	3%
3500 - Utility	112,343,000	2,345,657	2%	2,377,272	-1%
1400 - System Development Charge Fund	9,086,400	-	0%	-	-100%
4200 - Water Fund	22,707,100	814,669	4%	848,483	-4%
4300 - Water Reclamation Fund	72,607,600	1,345,525	2%	1,347,938	0%
4400 - Stormwater Fund	7,941,900	185,464	2%	180,851	3%
3510 - Utility Laboratory	1,598,300	88,801	6%	82,423	8%
50 - Administration & Central Serv	37,385,300	2,589,807	7%	2,891,924	-10%
Grand Total	329,666,900	14,769,168	4%	15,021,557	-2%
Reserves	31,222,300	-	0%	-	-100%
Contingency	(6,964,400)	-	0%	-	-100%
Year to Year Transfer	354,100	-	0%	-	-100%
Grand Total	\$ 354,278,900	\$ 14,769,168	4%	\$ 15,021,557	-2%

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 July 2020 should be approximately 8% (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

2300 Economic Development year over year expenditures for the Affordable Housing Fund increased and the Community Development Block Grant Fund decreased due to timing differences in the loan funding and award cycle.

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.

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.