



CITY OF BEND

**MONTHLY FINANCIAL REPORT  
CITY OF BEND**

Budget and Actual  
Month Ended October 31, 2022

Citywide Revenue Overview	Revised Budget	YTD Actual	YTD % of Budget	Last Year Actual to Date	Year to year Variance Over/(Under) - USD	Year to year Variance - %
30 - BeginWorkingCapital	\$ 348,600	\$ -	0%	\$ -	\$ -	0%
31 - Taxes&FranchiseFees	80,015,500	8,911,503	11%	8,565,193	346,310	4%
32 - Licenses & Permits	7,234,400	2,230,898	31%	2,390,683	(159,785)	-7%
33 - Intergovernmental	29,180,400	5,063,542	17%	2,485,479	2,578,063	104%
34 - Charges&FeesforServ	97,023,400	28,566,507	29%	23,834,087	4,732,421	20%
35 - Fines & Forfeitures	1,440,900	289,972	20%	285,275	4,698	2%
36 - MiscellaneousRevenue	4,320,700	2,654,502	61%	6,407,147	(3,752,645)	-59%
37 - Proceeds From Debt	21,392,900	4,536,409	21%	9,075,809	(4,539,400)	-50%
38 - Transfers	98,531,400	25,600,583	26%	26,750,167	(1,149,583)	-4%
<b>Grand Total</b>	<b>\$ 339,488,200</b>	<b>77,853,916</b>	<b>23%</b>	<b>\$ 79,793,838</b>	<b>(1,939,922)</b>	<b>-2%</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).

[Financial Reports | City of Bend \(bendoregon.gov\)](https://www.bendoregon.gov/Financial-Reports)

City of Bend  
 Monthly Financial Overview - Expenditures/Requirements  
 2022-2023 Fiscal Year to Date (YTD)  
 October 2022



Citywide Expenditure/Requirements Overview	Revised Budget	YTD Actual	YTD % of Budget	Last Year Actual to Date	Year to year Variance (Over)/Under - USD	Year to year Variance %
<b>10 - General Fund</b>	<b>\$ 27,800,800</b>	<b>\$ 6,491,513</b>	<b>23%</b>	<b>\$ 12,560,887</b>	<b>6,069,374</b>	<b>48%</b>
<b>20 - Public Safety</b>	<b>71,754,300</b>	<b>22,232,792</b>	<b>31%</b>	<b>19,002,022</b>	<b>(3,230,770)</b>	<b>-17%</b>
<b>1100 - Fire/EMS</b>	<b>33,891,800</b>	<b>10,283,781</b>	<b>30%</b>	<b>8,828,690</b>	<b>(1,455,091)</b>	<b>-16%</b>
<b>1200 - Municipal Court</b>	<b>970,100</b>	<b>343,369</b>	<b>35%</b>	<b>268,591</b>	<b>(74,778)</b>	<b>-28%</b>
<b>1300 - Police</b>	<b>36,892,400</b>	<b>11,605,642</b>	<b>31%</b>	<b>9,904,741</b>	<b>(1,700,901)</b>	<b>-17%</b>
<b>30 - Community &amp; Economic Develop</b>	<b>56,191,000</b>	<b>16,381,036</b>	<b>29%</b>	<b>10,916,452</b>	<b>(5,464,585)</b>	<b>-50%</b>
<b>2100 - Code Enforcement</b>	<b>794,800</b>	<b>265,247</b>	<b>33%</b>	<b>229,134</b>	<b>(36,113)</b>	<b>-16%</b>
<b>2200 - Community Development</b>	<b>21,875,800</b>	<b>6,671,240</b>	<b>30%</b>	<b>5,707,905</b>	<b>(963,335)</b>	<b>-17%</b>
1300 - Building Fund	9,835,400	3,025,448	31%	2,813,860	(211,588)	-8%
1310 - Planning Fund	4,697,700	1,411,628	30%	1,232,817	(178,811)	-15%
1320 - Private Dev Engineering Fund	3,959,000	1,240,996	31%	935,840	(305,156)	-33%
5100 - ISF-DepartmentalAdministration	3,383,700	993,168	29%	725,388	(267,780)	-37%
<b>2300 - Economic Development</b>	<b>32,222,200</b>	<b>9,093,404</b>	<b>28%</b>	<b>4,696,399</b>	<b>(4,397,006)</b>	<b>-94%</b>
1000 - General Fund	7,374,600	2,084,126	28%	788,775	(1,295,351)	-164%
1200 - Affordable Housing Fund	4,967,700	2,710,338	55%	483,223	(2,227,115)	-461%
1205 - Commer/Indust Constr Tax Fund	574,000	16,336	3%	48,129	31,793	66%
1210 - CommDev Block Grant Fund	985,400	388,534	39%	250,759	(137,775)	-55%
1220 - Business Advocacy Fund	804,900	103,794	13%	92,197	(11,596)	-13%
1230 - Tourism Fund	6,908,500	2,166,309	31%	2,653,310	487,001	18%
1240 - Economic Improvement Dist Fund	293,100	257,829	88%	243,536	(14,293)	-6%
1250 - American Rescue Plan Act Fund	3,619,800	397,089	11%	-	(397,089)	0%
2310 - BURA Murphy Cross DebtServ Fnd	443,700	-	0%	-	0	0%
2320 - BURA Juniper Ridge DebtServFnd	1,203,600	-	0%	-	0	0%
2330 - BURA Core Area DebtService Fnd	509,800	-	0%	-	0	0%
3310 - BURA Murphy Crossing ConstrFnd	145,700	25,128	17%	25,162	34	0%
3320 - BURA Juniper Ridge Constr Fund	3,842,600	846,050	22%	40,850	(805,200)	-1971%
3330 - BURA Core Area Construct Fund	548,800	97,871	18%	70,457	(27,415)	-39%
<b>2400 - Growth Management</b>	<b>1,298,200</b>	<b>351,145</b>	<b>27%</b>	<b>283,014</b>	<b>(68,131)</b>	<b>-24%</b>

Citywide Expenditure/Requirements Overview	Revised Budget	YTD Actual	YTD % of Budget	Last Year Actual to Date	Year to year Variance (Over)/Under - USD	Year to year Variance %
<b>40 - Infrastructure</b>	<b>191,417,200</b>	<b>40,880,065</b>	<b>21%</b>	<b>41,120,066</b>	<b>240,002</b>	<b>1%</b>
<b>3100 - Accessibility</b>	<b>1,530,700</b>	<b>105,221</b>	<b>7%</b>	<b>119,662</b>	<b>14,441</b>	<b>12%</b>
<b>3200 - Eng &amp; Infrastructure Planning</b>	<b>6,172,800</b>	<b>1,753,478</b>	<b>28%</b>	<b>1,554,709</b>	<b>(198,769)</b>	<b>-13%</b>
<b>3300 - Transportation</b>	<b>55,693,700</b>	<b>10,833,867</b>	<b>19%</b>	<b>8,313,636</b>	<b>(2,520,231)</b>	<b>-30%</b>
1400 - System Development Charge Fund	11,535,900	-	0%	-	0	0%
2410 - 2011 GO Bond Debt Service Fund	1,837,500	-	0%	-	0	0%
2420 - 2020 GO Bond Debt Service Fund	2,321,000	-	0%	-	0	0%
3400 - Transp Construction Fund	25,842,400	7,390,825	29%	7,505,417	114,592	2%
3420 - 2020 GO Bond Trans Constr Fund	14,156,900	3,443,042	24%	808,219	(2,634,823)	-326%
<b>3400 - Streets &amp; Operations</b>	<b>22,818,700</b>	<b>7,529,126</b>	<b>33%</b>	<b>5,981,560</b>	<b>(1,547,566)</b>	<b>-26%</b>
<b>3500 - Utility</b>	<b>103,371,400</b>	<b>20,062,773</b>	<b>19%</b>	<b>24,668,648</b>	<b>4,605,875</b>	<b>19%</b>
1400 - System Development Charge Fund	9,122,100	-	0%	-	0	0%
3600 - LID Construction Fund	3,800	-	-	-	0	0%
4200 - Water Fund	33,375,700	6,656,439	20%	5,454,448	(1,201,991)	-22%
4300 - Water Reclamation Fund	49,347,300	10,965,208	22%	16,549,877	5,584,670	34%
4400 - Stormwater Fund	11,522,500	2,441,127	21%	2,664,323	223,196	8%
<b>3510 - Utility Laboratory</b>	<b>1,829,900</b>	<b>595,600</b>	<b>33%</b>	<b>481,851</b>	<b>(113,749)</b>	<b>-24%</b>
<b>50 - Administration &amp; Central Serv</b>	<b>40,620,228</b>	<b>12,092,558</b>	<b>30%</b>	<b>12,839,772</b>	<b>747,214</b>	<b>6%</b>
<b>Grand Total</b>	<b>387,783,528</b>	<b>98,077,963</b>	<b>25%</b>	<b>96,439,199</b>	<b>(1,638,764)</b>	<b>-2%</b>
Reserves	(27,486,800)	-	0%	-	-	0%
Contingency	(13,221,600)	-	0%	-	-	0%
Year to Year Transfer	(7,586,928)	-	0%	-	-	0%
<b>Grand Total</b>	<b>\$ 339,488,200</b>	<b>\$ 98,077,963</b>	<b>29%</b>	<b>\$ 96,439,199</b>	<b>\$ (1,638,764)</b>	<b>-2%</b>

Note: The contingency and reserves amounts appear budgeted as negative in the current fiscal year, but are overall positive in the biennium.

## **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 transfers. Contingencies and reserves are presented in the aggregate for the entire City. The year-to-date (YTD) % of the Budget for the month of October 2022 should be approximately 33% (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**

General Fund year-over-year variance is due to the one-time transfer of American Rescue Plan Act (ARPA) funds in FY21 from the general fund to the ARPA fund.

### **20 Public Safety**

*1110 - Fire/EMS Fund* year-over-year expenditure variances are driven by increased expenditures for salaries and benefits in FY23.  
*1300 – Police Fund* year-over-year expenditure variances are driven by salary increases due to vacant positions filled, as well as the purchase of 7 new police vehicles in the first quarter of FY23.

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

2200 – Community Development:

*1310 – Planning Fund* year-over-year expenditure variances are driven by increases in salaries and benefits, mailing services, software, and other purchased services.  
*1320 – Private Development Engineering Fund* year-over-year expenditure variances are driven by increased expenditures for salaries and benefits which are related to two new positions added in mid-FY22 as well as an increase in monthly transfers related to community development.  
*5100 – Departmental Administration* year-over-year expenditure variances are driven by increased salaries and benefits associated with multiple new FTEs added late in FY22.

2300 – Economic Development:

*1000 – General Fund* year-over-year increase is due to a transfer of HB5202 grant funds to the houselessness fund to be used for houseless services plus an increase in purchased services related to shelter operations which are offset by a decrease in purchased service for transit payments to COIC in the prior year that are not in the current year.  
*1200 – Affordable Housing Fund* year-over-year increase is due to a transfer of state grant funds from affordable housing to the general fund, where the funds are to be used.  
*1210 – Community Development Block Grant Fund* year-over-year expenditure variances increased due to timing differences in the loan funding and award cycle.  
*1230 – Tourism Fund* year-over-year expenditure variances are due to a one-time payment for FY21 tax collections that exceeded FY21's contract with Visit Bend and was incorporated in the FY22 contract.

## **30 Community & Economic Development (continued)**

2300 – Economic Development (continued):

1250 – *American Rescue Plan Act Fund* year-over-year variance relates to the timing of grant funding. The grant funding for ARPA began in March of FY22, so we won't see prior year costs show up until the March financials.

3320 - *BURA Juniper Ridge Construction Fund* year-over-year expenditures increased due to increases in capital improvement and infrastructure expenditures associated with development in Juniper Ridge.

## **40 Infrastructure**

3300 – Transportation:

3420 – *Go Bond Construction Fund* year-over-year expenditure increased due to capital project expenditures in FY23 relating primarily to the Wilson Corridor project.

3400 – *Street & Operations* year-over-year variance increased due to increases in salary expenses with new FTE additions, as well as street preservation work done in quarter 1 of FY23.

3500 – Utility:

4200 – *Water Fund* year-over-year variance increased due to increases in infrastructure expenditures associated with the North Corridor project.

4300 - *Water Reclamation Fund* year-over-year variance decrease relates to expenses that were incurred in the first quarter of fiscal 2022 relating to the North Interceptor project. This project is winding down in Q1 2023 and has lower costs accordingly.

3510 – *Utility Laboratory* year-over-year expenditure variances are driven by increased expenditures for salaries and benefits in FY23.

## **50 Administration & Central Services**

The Administration and Central Services category of expenditures covers the administrative costs of the City Council, City Managers Office, City Attorney's office, Communications, Performance Management, Human Resources, Financial Services, Procurement, Project Management, Real Estate, Information Technology, Insurance & Risk Management, Facilities Management, Fleet Management, Sustainability, and Diversity, Equity, Inclusion & Accessibility. In addition, it includes the administration of the centralized expenditures of the PERS Debt Service Fund and the Other Post-Employment Benefits (OPEB) Fund.

## **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.