



CITY OF BEND

**MONTHLY FINANCIAL REPORT
CITY OF BEND**

Budget and Actual
Month Ended October 31, 2025

City of Bend
Monthly Financial Overview - Revenues
2025-2026 Fiscal Year to Date (YTD)
October 2025



Citywide Revenue Overview	Adopted Budget	YTD Actual	YTD % of Budget	Last Year Actual to Date	Year to year Variance Over/(Under)	Year to year Variance - %
30 - BeginWorkingCapital	\$ 459,782,800	\$ -	0%	\$ -	\$ -	0%
31 - Taxes&FranchiseFees	104,931,800	9,654,402	9%	8,895,514	758,888	9%
32 - Licenses & Permits	12,238,700	4,294,407	35%	3,110,395	1,184,011	38%
33 - Intergovernmental	43,217,700	3,489,699	8%	4,272,630	(782,931)	-18%
34 - Charges&FeesforServ	125,364,900	41,444,359	33%	34,174,151	7,270,208	21%
35 - Fines & Forfeitures	2,112,600	271,560	13%	146,189	125,371	86%
36 - MiscellaneousRevenue	23,612,000	11,697,110	50%	6,886,606	4,810,505	70%
37 - Proceeds From Debt	52,065,600	3,537,342	7%	4,226,335	(688,993)	-16%
38 - Transfers	125,311,000	30,471,552	24%	25,663,861	4,807,691	19%
Grand Total	\$ 948,637,100	104,860,431	11%	\$ 87,375,681	17,484,750	20%

Note: Beginning working capital will be added after the fiscal year 2025 audit is complete in December 2025. 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://bendoregon.gov/financial-reports)

City of Bend
Monthly Financial Overview - Expenditures/Requirements
2025-2026 Fiscal Year to Date (YTD)
October 2025



Citywide Expenditure/Requirements Overview	Adopted Budget	YTD Actual	YTD % of Budget	Last Year Actual to Date	Year to year Variance Over/(Under)	Year to year Variance %
10 - General Fund	\$ 35,277,400	\$ 6,715,542	19%	\$ 6,529,276	186,267	3%
20 - Public Safety	101,424,800	30,361,495	30%	26,873,854	3,487,641	13%
1100 - Fire/EMS	51,353,900	15,383,008	30%	12,856,626	2,526,383	20%
1200 - Municipal Court	1,329,200	423,609	32%	372,560	51,049	14%
1300 - Police	48,741,700	14,554,878	30%	13,644,668	910,210	7%
30 - Community & Economic Develop	77,509,500	14,962,313	19%	13,954,449	1,007,865	7%
2100 - Code Enforcement	840,700	253,530	30%	289,608	(36,078)	-12%
2200 - Community Development	27,255,500	8,204,684	30%	7,761,369	443,315	6%
1300 - Building Fund	12,487,500	3,789,147	30%	3,511,448	277,700	8%
1310 - Planning Fund	4,823,700	1,434,273	30%	1,524,233	(89,960)	-6%
1320 - Private Dev Engineering Fund	5,212,400	1,545,884	30%	1,362,529	183,355	13%
5100 - ISF-DepartmentalAdministration	4,731,900	1,435,380	30%	1,363,159	72,221	5%
2300 - Economic Development	46,985,700	6,048,073	13%	5,508,333	539,740	10%
1000 - General Fund	2,511,300	358,126	14%	269,285	88,841	33%
1200 - Affordable Housing Fund	3,865,000	367,559	10%	825,737	(458,179)	-55%
1205 - Commer/Indust Constr Tax Fund	597,200	168,967	28%	6,566	162,401	2473%
1210 - CommDev Block Grant Fund	855,600	465,285	54%	102,501	362,784	354%
1215 - Houseless Fund	4,552,700	890,032	20%	724,515	165,518	23%
1220 - Business Advocacy Fund	771,500	271,408	35%	200,868	70,540	35%
1230 - Tourism Fund	5,853,300	2,195,328	38%	2,038,348	156,980	8%
1240 - Economic Improvement Dist Fund	309,600	254,328	82%	257,039	(2,711)	-1%
1250 - American Rescue Plan Act Fund	1,874,100	165,660	9%	498,043	(332,383)	-67%
1260 - PRO Housing Fund	4,224,800	32,393	1%	-	32,393	0%
2310 - BURA Murphy Cross DebtServ Fnd	482,600	-	0%	-	-	0%
2320 - BURA Juniper Ridge DebtServFnd	3,798,500	-	0%	-	-	0%
2330 - BURA Core Area DebtService Fnd	935,300	-	0%	-	-	0%
3310 - BURA Murphy Crossing ConstrFnd	120,000	27,495	23%	16,221	11,274	70%
3320 - BURA Juniper Ridge Constr Fund	10,493,400	611,543	6%	71,595	539,948	754%
3330 - BURA Core Area Construct Fund	5,740,800	239,948	4%	497,615	(257,666)	-52%
2400 - Growth Management	2,427,600	456,026	19%	395,138	60,887	15%

Citywide Expenditure/Requirements Overview	Adopted Budget	YTD Actual	YTD % of Budget	Last Year Actual to Date	Year to year Variance Over/(Under)	Year to year Variance %
40 - Infrastructure	274,436,500	51,252,981	19%	53,041,201	(1,788,219)	-3%
3100 - Accessibility	1,506,100	177,522	12%	165,663	11,859	7%
3200 - Eng & Infrastructure Planning	9,750,300	2,909,648	30%	2,100,692	808,955	39%
3300 - Transportation	74,428,800	7,186,110	10%	9,491,984	(2,305,874)	-24%
1400 - System Development Charge Fund	12,399,800	-	0%	-	-	0%
2410 - 2011 GO Bond Debt Service Fund	1,752,000	-	0%	-	-	0%
2420 - 2020 GO Bond Debt Service Fund	7,026,900	-	0%	-	-	0%
3400 - Transp Construction Fund	20,235,700	1,537,985	8%	4,194,472	(2,656,487)	-63%
3420 - 2020 GO Bond Trans Constr Fund	33,014,400	5,648,125	17%	5,297,512	350,613	7%
3400 - Streets & Operations	48,648,800	11,931,226	25%	10,731,362	1,199,864	11%
3500 - Utility	137,340,000	28,348,896	21%	29,735,309	(1,386,413)	-5%
1400 - System Development Charge Fund	9,524,300	-	0%	-	-	0%
3600 - LID Construction Fund	6,400	-	0%	-	-	0%
4200 - Water Fund	44,327,300	9,382,398	21%	11,768,815	(2,386,417)	-20%
4300 - Water Reclamation Fund	67,789,300	16,903,389	25%	15,439,701	1,463,688	9%
4400 - Stormwater Fund	15,332,900	1,895,450	12%	2,526,793	(631,342)	-25%
50 - Administration & Central Serv	101,130,900	35,999,801	36%	23,484,027	12,515,774	53%
Grand Total	589,779,100	139,292,133	24%	123,882,806	15,409,327	12%
Contingency	83,232,600	-	0%	-	-	0%
Reserves	275,625,400	-	0%	-	-	0%
Year to Year Transfer	-	-	0%	-	-	0%
Grand Total	\$ 948,637,100	\$ 139,292,133	15%	\$ 123,882,806	\$ 15,409,327	12%

Additional Detail and/or Explanations

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

Expenditures/Requirements – The Expenditure/Requirements section of the financial statements reflects 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 October 2025 should be approximately 33.3% (assuming expenditures are incurred evenly throughout the fiscal year (FY) which runs from July to June). 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.

20 Public Safety

1110 - Fire/EMS year-over-year expenditure increase is due to the addition of new fire equipment purchased in fiscal year 2026 as well as an increase in salary figures year-over-year.

30 Community and Economic Development

2300 – Economic Development:

1200 - *Affordable Housing Fund* year-over-year expenditure decrease relates to grant timing, with more grants given out in the first quarter of fiscal year 2025 vs fiscal year 2026.

1205 - *Commercial and Industrial Tax Fund* year-over-year expenditure increase relates to grant timing, with more grants given out in the first quarter of fiscal year 2026 vs fiscal year 2025.

1210 - *Community Development Bock Fund Grant Fund* year-over-year expenditure increase relates to grant timing, with more grants given out in the first quarter of fiscal year 2026 vs fiscal year 2025.

1215 - *Houseless Fund* year-over-year expenditure increases relate to increased costs of running the shelters and houseless service programs.

1250 - *American Rescue Plan Act Fund* year-over-year expenditure decrease related to lower expenditures on grant qualifying houseless services in fiscal year 2026 vs fiscal year 2025.

3320 - *BURA Juniper Ridge Construction Fund* year-over-year expenditure increase relates to the fiscal year 2026 spending on the extension project of Cooley and Talus Road.

3330 - *BURA Core Area Construction Fund* year-over-year decrease relates to a fiscal year 2025 loan repayment to the general fund for CIP project costs that were incurred prior to receiving debt funding.

40 Infrastructure

3200 - Engineering & Infrastructure year-over-year expenditure increase is due to the addition of new FTEs in the department as well as additional costs associated with the debt service and use of the Juniper Ridge Public Works facility.

3300 – Transportation:

3400 – *Transportation Construction Fund* year-over-year expenditure decrease is due to a one-time payment of \$1.5m to ODOT for the North Corridor Project in July of fiscal year 2025 and an \$850k payment in October of Fiscal Year 2025 relating to the midtown crossing project.

3400 – Streets & Operations year-over-year expenditure variances relate to an increase in departmental costs associated with the construction and use of the new Juniper Ridge Public Works facility.

40 Infrastructure (continued)

3500 – Utility:

4200 - *Water Fund* year-over-year expenditure decrease relates to the completion of the Awbrey Butte waterline upsizing project in fiscal year 2025.

4400 - *Stormwater Fund* year-over-year expenditure decrease relates to the completion of the Awbrey Butte waterline upsizing project in fiscal year 2025.

5100 - *ISF Departmental Admin* year-over-year expenditure increase relates to creation and staffing of the Public Works Admin org at the new Juniper Ridge Public Works facility.

50 Administration & Central Services

The Administration and Central Services category of expenditure covers the administrative costs of the City Council, City Manager's 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.

5000 – Administration & Central Services year-over-year expenditure increases relate to building and construction costs associated with the design and use of the City's new Juniper Ridge Public Works facility.

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 transfer those authorized amounts between years.