



CITY OF BEND

**MONTHLY FINANCIAL REPORT
CITY OF BEND**

Budget and Actual
Month Ended December 31, 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	\$ 471,452,200	\$ 482,956,122	102%	\$ 451,597,863	\$ 31,358,258	7%
31 - Taxes&FranchiseFees	104,931,800	77,886,392	74%	74,965,165	2,921,227	4%
32 - Licenses & Permits	12,238,700	6,103,817	50%	5,204,875	898,941	17%
33 - Intergovernmental	43,552,200	8,823,150	20%	6,984,443	1,838,707	26%
34 - Charges&FeesforServ	125,364,900	61,654,362	49%	53,658,514	7,995,848	15%
35 - Fines & Forfeitures	2,112,600	476,592	23%	346,804	129,788	37%
36 - MiscellaneousRevenue	25,052,200	21,997,366	88%	10,853,523	11,143,843	103%
37 - Proceeds From Debt	55,068,900	3,664,188	7%	9,576,031	(5,911,843)	-62%
38 - Transfers	125,311,000	45,438,560	36%	38,053,751	7,384,809	19%
Grand Total	\$ 965,084,500	709,000,548	73%	\$ 651,240,970	57,759,578	9%

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 \(bendoregon.gov\)](#)



Citywide Expenditure/Requirements Overview	Adopted	YTD Actual	YTD % of Budget	Last Year Actual to Date	Year to year	Year to year Variance %
	Budget				Variance Over/(Under)	
10 - General Fund	\$ 35,277,400	\$ 10,069,379	29%	\$ 9,809,330	260,049	3%
20 - Public Safety	103,097,400	47,598,658	46%	41,938,756	5,659,902	13%
1100 - Fire/EMS	52,455,500	24,014,272	46%	20,284,019	3,730,253	18%
1200 - Municipal Court	1,329,200	689,345	52%	526,607	162,738	31%
1300 - Police	49,312,700	22,895,041	46%	21,128,130	1,766,911	8%
30 - Community & Economic Develop	77,857,500	25,558,366	33%	21,629,727	3,928,638	18%
2100 - Code Enforcement	840,700	391,067	47%	417,791	(26,724)	-6%
2200 - Community Development	27,255,500	12,403,495	46%	11,758,023	645,471	5%
1300 - Building Fund	12,487,500	5,700,699	46%	5,228,022	472,677	9%
1310 - Planning Fund	4,823,700	2,183,458	45%	2,289,787	(106,329)	-5%
1320 - Private Dev Engineering Fund	5,212,400	2,324,487	45%	2,131,841	192,647	9%
5100 - ISF-DepartmentalAdministration	4,731,900	2,194,851	46%	2,108,374	86,477	4%
2300 - Economic Development	47,333,700	12,062,736	25%	8,843,169	3,219,567	36%
1000 - General Fund	2,511,300	983,552	39%	700,377	283,175	40%
1200 - Affordable Housing Fund	3,865,000	1,417,817	37%	1,084,833	332,984	31%
1205 - Commer/Indust Constr Tax Fund	945,200	224,474	24%	9,698	214,776	2215%
1210 - CommDev Block Grant Fund	855,600	542,008	63%	150,173	391,835	261%
1215 - Houseless Fund	4,552,700	1,419,514	31%	1,144,603	274,910	24%
1220 - Business Advocacy Fund	771,500	428,690	56%	315,312	113,378	36%
1230 - Tourism Fund	5,853,300	3,075,213	53%	2,893,248	181,965	6%
1240 - Economic Improvement Dist Fund	309,600	304,055	98%	281,269	22,786	8%
1250 - American Rescue Plan Act Fund	1,874,100	165,660	9%	498,043	(332,383)	-67%
1260 - PRO Housing Fund	4,224,800	1,834,392	43%	-	1,834,392	0%
2310 - BURA Murphy Cross DebtServ Fnd	482,600	133,605	28%	134,566	(961)	-1%
2320 - BURA Juniper Ridge DebtServFnd	3,798,500	322,655	8%	324,058	(1,403)	0%
2330 - BURA Core Area DebtService Fnd	935,300	143,831	15%	-	143,831	0%
3310 - BURA Murphy Crossing ConstrFnd	120,000	42,099	35%	25,054	17,045	68%
3320 - BURA Juniper Ridge Constr Fund	10,493,400	677,000	6%	108,173	568,827	526%
3330 - BURA Core Area Construct Fund	5,740,800	348,171	6%	1,173,761	(825,590)	-70%
2400 - Growth Management	2,427,600	701,068	29%	610,744	90,324	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 %
					Over/(Under)	Year to year Variance %	
40 - Infrastructure	288,863,300	97,803,456	34%	90,680,466	7,122,990	8%	
3100 - Accessibility	1,506,100	274,111	18%	260,354	13,757	5%	
3200 - Eng & Infrastructure Planning	9,750,300	4,372,169	45%	3,268,267	1,103,902	34%	
3300 - Transportation	78,342,300	18,141,126	23%	15,609,349	2,531,777	16%	
1400 - System Development Charge Fund	12,399,800	-	0%	-	-	0%	
2410 - 2011 GO Bond Debt Service Fund	1,752,000	253,500	14%	283,125	(29,625)	-10%	
2420 - 2020 GO Bond Debt Service Fund	7,026,900	1,968,425	28%	2,010,061	(41,636)	-2%	
3400 - Transp Construction Fund	21,743,500	6,384,647	29%	6,507,062	(122,415)	-2%	
3420 - 2020 GO Bond Trans Constr Fund	35,420,100	9,534,554	27%	6,809,101	2,725,452	40%	
3400 - Streets & Operations	50,241,100	21,143,032	42%	15,779,297	5,363,735	34%	
3500 - Utility	146,261,000	52,717,448	36%	54,548,387	(1,830,940)	-3%	
1400 - System Development Charge Fund	9,524,300	-	0%	-	-	0%	
3600 - LID Construction Fund	6,400	-	0%	-	-	0%	
4200 - Water Fund	46,905,300	16,686,312	36%	21,516,222	(4,829,910)	-22%	
4300 - Water Reclamation Fund	73,962,300	31,638,711	43%	29,091,630	2,547,082	9%	
4400 - Stormwater Fund	15,502,900	4,097,496	26%	3,940,536	156,960	4%	
5100 - ISF-DepartmentalAdministration	359,800	294,928	82%	-	294,928	0%	
3510 - Utility Laboratory	2,762,500	1,155,570	42%	1,214,811	(59,241)	-5%	
50 - Administration & Central Serv	101,130,900	53,292,408	53%	39,358,899	13,933,509	35%	
Grand Total	606,226,500	234,322,266	39%	203,417,178	30,905,088	15%	
Contingency	83,232,600	-	0%	-	-	0%	
Reserves	275,625,400	-	0%	-	-	0%	
Year to Year Transfer	-	-	0%	-	-	0%	
Grand Total	\$ 965,084,500	\$ 234,322,266	24%	\$ 203,417,178	\$ 30,905,088	15%	

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 December 2025 should be approximately 50% (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.

1200 - Municipal Court year-over-year expenditure increase is due to the addition of a new full-time employee in late fiscal year 2025.

30 Community and Economic Development

2300 – Economic Development:

1000 -*General Fund* year-over-year expenditure increase relates to costs associated with upkeep and maintenance of the Juniper Ridge houseless area.

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 Block 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.

1220 - *Business Advocacy Fund* year-over-year expenditure increase relates to a new full time employee in fiscal year 2026.

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.

1260 - *PRO Housing Fund* year-over-year expenditure is higher in fiscal year 2026 than fiscal year 2025, as the fund was not created until January of fiscal year 2025.

2330 - *BURA Core Area Debt Service Fund* year-over-year expenditure increase relates to the repayment of new debt that was issued in late 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:

3420 - *2020 Go Bond Transportation Construction Fund* year-over-year expenditure increase relates to increased spending on Go Bond funded CIP projects in Fiscal Year 2026. Largest CIP spending to date in Fiscal Year 2026 includes work on Bear Creek & 27th street as well as work on Olney.

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, as well as new vehicles purchased for road maintenance.

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.

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.