



CITY OF BEND

**MONTHLY FINANCIAL REPORT
CITY OF BEND**

Budget and Actual
Month Ended July 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	\$ 459,782,800	\$ -	0%	\$ -	\$ -	0%
31 - Taxes&FranchiseFees	104,931,800	363,887	0%	2,036,901	(1,673,014)	-82%
32 - Licenses & Permits	12,238,700	1,329,408	11%	636,113	693,295	109%
33 - Intergovernmental	43,217,700	256,599	1%	10,259	246,340	2401%
34 - Charges&FeesforServ	125,364,900	12,903,253	10%	9,266,801	3,636,452	39%
35 - Fines & Forfeitures	2,112,600	91,592	4%	72,555	19,038	26%
36 - MiscellaneousRevenue	23,612,000	1,658,228	7%	2,236,671	(578,444)	-26%
37 - Proceeds From Debt	52,065,600	249,642	0%	-	249,642	0%
38 - Transfers	125,311,000	8,043,521	6%	7,071,308	972,213	14%
Grand Total	\$ 948,637,100	24,896,130	3%	\$ 21,330,608	3,565,521	17%

Notes: 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 Budget	YTD Actual	YTD % of Budget	Last Year		Year to year Variance Over/(Under)	Year to year Variance %
				Actual to Date	Actual to Date		
10 - General Fund	\$ 35,277,400	\$ 1,686,666	5%	\$ 1,626,247		60,419	4%
20 - Public Safety	101,424,800	6,501,291	6%	5,779,774		721,517	12%
1100 - Fire/EMS	51,353,900	3,166,322	6%	2,861,756		304,566	11%
1200 - Municipal Court	1,329,200	98,818	7%	72,143		26,675	37%
1300 - Police	48,741,700	3,236,150	7%	2,845,875		390,275	14%
30 - Community & Economic Develop	77,509,500	2,433,911	3%	2,485,866		(51,955)	-2%
2100 - Code Enforcement	840,700	55,765	7%	68,572		(12,807)	-19%
2200 - Community Development	27,255,500	1,959,953	7%	1,914,409		45,544	2%
1300 - Building Fund	12,487,500	914,255	7%	880,872		33,383	4%
1310 - Planning Fund	4,823,700	349,524	7%	405,858		(56,334)	-14%
1320 - Private Dev Engineering Fund	5,212,400	384,020	7%	334,757		49,263	15%
5100 - ISF-DepartmentalAdministration	4,731,900	312,154	7%	292,921		19,233	7%
2300 - Economic Development	46,985,700	307,387	1%	420,658		(113,271)	-27%
1000 - General Fund	2,511,300	76,121	3%	36,119		40,002	111%
1200 - Affordable Housing Fund	3,865,000	81,024	2%	181,017		(99,993)	-55%
1205 - Commer/Indust Constr Tax Fund	597,200	2,784	0%	2,042		742	36%
1210 - CommDev Block Grant Fund	855,600	7,802	1%	11,728		(3,926)	-33%
1215 - Houseless Fund	4,552,700	6,773	0%	103,258		(96,486)	-93%
1220 - Business Advocacy Fund	771,500	49,837	6%	32,102		17,735	55%
1230 - Tourism Fund	5,853,300	12,873	0%	11,782		1,091	9%
1240 - Economic Improvement Dist Fund	309,600	-	0%	-		-	0%
1250 - American Rescue Plan Act Fund	1,874,100	-	0%	-		-	0%
1260 - PRO Housing Fund	4,224,800	6,881	0%	-		6,881	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	8,610	7%	3,676		4,934	134%
3320 - BURA Juniper Ridge Constr Fund	10,493,400	30,437	0%	17,836		12,601	71%
3330 - BURA Core Area Construct Fund	5,740,800	24,246	0%	21,098		3,147	15%
2400 - Growth Management	2,427,600	110,806	5%	82,228		28,579	35%

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	274,436,500	6,594,062	2%	10,276,679	(3,682,618)	-36%	
3100 - Accessibility	1,506,100	19,921	1%	23,778	(3,857.00)	-16%	
3200 - Eng & Infrastructure Planning	9,750,300	674,494	7%	476,727	197,767	41%	
3300 - Transportation	74,428,800	309,427	0%	5,245,304	(4,935,877)	-94%	
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	305,135	2%	1,910,667	(1,605,531)	-84%	
3420 - 2020 GO Bond Trans Constr Fund	33,014,400	4,292	0%	3,334,638	(3,330,346)	-100%	
3400 - Streets & Operations	48,648,800	1,566,954	3%	1,224,471	342,483	28%	
3500 - Utility	137,340,000	3,887,985	3%	3,159,365	728,620	23%	
1400 - System Development Charge Fund	9,524,300	-	0%	-	-	0%	
3600 - LID Construction Fund	6,400	-	0%	-	-	0%	
4200 - Water Fund	44,327,300	1,563,770	4%	1,238,477	325,293	26%	
4300 - Water Reclamation Fund	67,789,300	1,952,731	3%	1,640,619	312,112	19%	
4400 - Stormwater Fund	15,332,900	346,150	2%	280,269	65,881	24%	
3510 - Utility Laboratory	2,762,500	135,281	5%	147,034	(11,753)	-8%	
50 - Administration & Central Serv	101,130,900	3,640,313	4%	3,053,697	586,616	19%	
Grand Total	589,779,100	20,856,243	4%	23,222,264	(2,366,020)	-10%	
Reserves	275,625,400	-	0%	-	-	0%	
Contingency	83,232,600	-	0%	-	-	0%	
Year to Year Transfer	-	-	0%	-	-	0%	
Grand Total	\$ 948,637,100	\$ 20,856,243	2%	\$ 23,222,264	\$ (2,366,020)	-10%	

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 July 2025 should be approximately 8.3% (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.

40 Infrastructure

3200 - Engineering & Infrastructure year-over-year expenditure increase is additional costs associated with the debt service and use of the Public Works campus.

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.

3420 – *2020 Go Bond Transportation Construction Fund*'s year-over-year expenditure decrease is due to a one-time payment of \$3.2m to ODOT for the North Corridor Project in July of Fiscal Year 2025.

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.

3500 – Utility:

4200 – *Water Fund* year-over-year expenditure variances relate to additional costs associated with the debt service and use of the Public Works campus.

4300 – *Water Reclamation Fund* year-over-year expenditure variances relate to additional costs associated with the debt service and use of the Public Works campus.

50 Administration & Central Services

The Administration and Central Services category of expenditures 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 variances relate to additional costs associated with the debt service and use of the Public Works campus.

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.