



CITY OF BEND

**MONTHLY FINANCIAL REPORT  
CITY OF BEND**

Budget and Actual  
Month Ended August 31, 2025

City of Bend  
Monthly Financial Overview - Revenues  
2025-2026 Fiscal Year to Date (YTD)  
**August 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	2,684,822	3%	2,675,696	9,125	0%
32 - Licenses & Permits	12,238,700	2,191,256	18%	1,573,272	617,984	39%
33 - Intergovernmental	43,217,700	816,119	2%	679,893	136,226	20%
34 - Charges&FeesforServ	125,364,900	16,271,807	13%	14,409,608	1,862,198	13%
35 - Fines & Forfeitures	2,112,600	216,563	10%	(78,220)	294,783	-377%
36 - MiscellaneousRevenue	23,612,000	3,634,072	15%	3,657,482	(23,410)	-1%
37 - Proceeds From Debt	52,065,600	1,609,323	3%	3,048,996	(1,439,673)	-47%
38 - Transfers	125,311,000	15,423,947	12%	13,094,709	2,329,238	18%
<b>Grand Total</b>	<b>\$ 948,637,100</b>	<b>42,847,909</b>	<b>5%</b>	<b>\$ 39,061,437</b>	<b>3,786,472</b>	<b>10%</b>

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)  
**August 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 %
<b>10 - General Fund</b>	<b>\$ 35,277,400</b>	<b>\$ 3,361,273</b>	<b>10%</b>	<b>\$ 3,307,291</b>	<b>53,981</b>	<b>2%</b>
<b>20 - Public Safety</b>	<b>101,424,800</b>	<b>14,549,059</b>	<b>14%</b>	<b>13,082,720</b>	<b>1,466,339</b>	<b>11%</b>
<b>1100 - Fire/EMS</b>	<b>51,353,900</b>	<b>7,614,816</b>	<b>15%</b>	<b>6,242,777</b>	<b>1,372,039</b>	<b>22%</b>
<b>1200 - Municipal Court</b>	<b>1,329,200</b>	<b>201,995</b>	<b>15%</b>	<b>153,568</b>	<b>48,427</b>	<b>32%</b>
<b>1300 - Police</b>	<b>48,741,700</b>	<b>6,732,248</b>	<b>14%</b>	<b>6,686,375</b>	<b>45,873</b>	<b>1%</b>
<b>30 - Community &amp; Economic Develop</b>	<b>77,509,500</b>	<b>6,412,569</b>	<b>8%</b>	<b>6,530,023</b>	<b>(117,453)</b>	<b>-2%</b>
<b>2100 - Code Enforcement</b>	<b>840,700</b>	<b>119,662</b>	<b>14%</b>	<b>141,704</b>	<b>(22,042)</b>	<b>-16%</b>
<b>2200 - Community Development</b>	<b>27,255,500</b>	<b>4,005,793</b>	<b>15%</b>	<b>3,881,627</b>	<b>124,166</b>	<b>3%</b>
1300 - Building Fund	12,487,500	1,856,166	15%	1,768,343	87,823	5%
1310 - Planning Fund	4,823,700	703,455	15%	815,438	(111,982)	-14%
1320 - Private Dev Engineering Fund	5,212,400	769,604	15%	667,137	102,467	15%
5100 - ISF-DepartmentalAdministration	4,731,900	676,568	14%	630,709	45,859	7%
<b>2300 - Economic Development</b>	<b>46,985,700</b>	<b>2,065,401</b>	<b>4%</b>	<b>2,345,756</b>	<b>(282,930)</b>	<b>-12%</b>
1000 - General Fund	2,511,300	169,203	7%	131,816	37,387	28%
1200 - Affordable Housing Fund	3,865,000	186,190	5%	557,895	(371,704)	-67%
1205 - Commer/Indust Constr Tax Fund	597,200	104,772	18%	3,566	101,205	2838%
1210 - CommDev Block Grant Fund	855,600	166,526	19%	51,404	115,122	224%
1215 - Houseless Fund	4,552,700	231,026	5%	263,108	(32,082)	-12%
1220 - Business Advocacy Fund	771,500	120,749	16%	82,117	38,632	47%
1230 - Tourism Fund	5,853,300	659,632	11%	605,473	54,159	9%
1240 - Economic Improvement Dist Fund	309,600	34,509	11%	226,809	(192,300)	-85%
1250 - American Rescue Plan Act Fund	1,874,100	-	0%	-	-	0%
1260 - PRO Housing Fund	4,224,800	20,748	0%	-	20,748	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	13,875	12%	7,856	6,019	77%
3320 - BURA Juniper Ridge Constr Fund	10,493,400	314,051	3%	35,753	275,723	771%
3330 - BURA Core Area Construct Fund	5,740,800	44,121	1%	379,959	(335,838)	-88%
<b>2400 - Growth Management</b>	<b>2,427,600</b>	<b>224,289</b>	<b>9%</b>	<b>160,936</b>	<b>63,352</b>	<b>39%</b>

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 %
<b>40 - Infrastructure</b>	<b>274,436,500</b>	<b>22,655,303</b>	<b>8%</b>	<b>20,561,951</b>	<b>2,093,352</b>	<b>10%</b>
<b>3100 - Accessibility</b>	<b>1,506,100</b>	<b>39,710</b>	<b>3%</b>	<b>47,280</b>	<b>(7,570.00)</b>	<b>-16%</b>
<b>3200 - Eng &amp; Infrastructure Planning</b>	<b>9,750,300</b>	<b>1,373,245</b>	<b>14%</b>	<b>1,020,703</b>	<b>352,542</b>	<b>35%</b>
<b>3300 - Transportation</b>	<b>74,428,800</b>	<b>2,612,016</b>	<b>4%</b>	<b>6,085,683</b>	<b>(3,473,666)</b>	<b>-57%</b>
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%
3410 - 2011 GO Bond Trans Constr Fund	-	-		-	-	0%
3420 - 2020 GO Bond Trans Constr Fund	33,014,400	1,908,229	6%	3,798,749	(1,890,520)	-50%
<b>3400 - Streets &amp; Operations</b>	<b>48,648,800</b>	<b>6,116,548</b>	<b>13%</b>	<b>4,450,791</b>	<b>1,665,756</b>	<b>37%</b>
<b>3500 - Utility</b>	<b>137,340,000</b>	<b>12,174,403</b>	<b>9%</b>	<b>8,553,769</b>	<b>3,620,634</b>	<b>42%</b>
2600 - LID Debt Service Fund	-	-		-	-	0%
3600 - LID Construction Fund	6,400	-	0%	-	-	0%
4202 - WA Bridge Creek Pipe Project	-	-		-	-	0%
4303 - WR Southeast Interceptor Proj	-	-		-	-	0%
5100 - ISF-Departmental Administration	359,800	54,802	15%	-	54,802	0%
<b>3510 - Utility Laboratory</b>	<b>2,762,500</b>	<b>339,381</b>	<b>12%</b>	<b>403,725</b>	<b>(64,343)</b>	<b>-16%</b>
<b>50 - Administration &amp; Central Serv</b>	<b>101,130,900</b>	<b>13,024,396</b>	<b>13%</b>	<b>9,376,272</b>	<b>3,648,124</b>	<b>39%</b>
<b>Grand Total</b>	<b>589,779,100</b>	<b>60,005,175</b>	<b>10%</b>	<b>52,858,257</b>	<b>7,146,917</b>	<b>14%</b>
Contingency	83,232,600	-	0%	-	-	0%
Reserves	275,625,400	-	0%	-	-	0%
Year to Year Transfer	-	-	0%	-	-	0%
<b>Grand Total</b>	<b>\$ 948,637,100</b>	<b>\$ 60,005,175</b>	<b>6%</b>	<b>\$ 52,858,257</b>	<b>\$ 7,146,917</b>	<b>14%</b>

## 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 August 2025 should be approximately 16.7% (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**

2200 – Community Development:

1320 - *Private Dev Engineering Fund* year-over-year expenditure increase due to the addition of new FTEs in the department.

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.

1240 - *Economic Improvement District Fund* year-over-year expenditure decrease relates to the timing of the payment turnover to the Downtown Bend Business Association.

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 in 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.

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:

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

### **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.