



CITY OF BEND

**MONTHLY FINANCIAL REPORT
CITY OF BEND**

Budget and Actual
Month Ended September 30, 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	6,263,409	6%	6,266,912	(3,503)	0%
32 - Licenses & Permits	12,238,700	3,144,876	26%	2,356,962	787,914	33%
33 - Intergovernmental	43,217,700	2,144,002	5%	1,927,801	216,201	11%
34 - Charges&FeesforServ	125,364,900	29,153,703	23%	24,623,789	4,529,913	18%
35 - Fines & Forfeitures	2,112,600	178,654	8%	27,224	151,430	556%
36 - MiscellaneousRevenue	23,612,000	9,918,141	42%	5,200,592	4,717,549	91%
37 - Proceeds From Debt	52,065,600	1,692,823	3%	3,064,996	(1,372,173)	-45%
38 - Transfers	125,311,000	22,911,200	18%	19,136,398	3,774,803	20%
Grand Total	\$ 948,637,100	75,406,807	8%	\$ 62,604,673	12,802,134	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)
September 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	\$ 5,035,636	14%	\$ 4,920,994	114,641	2%
20 - Public Safety	101,424,800	22,278,031	22%	19,789,209	2,488,822	13%
1100 - Fire/EMS	51,353,900	11,485,914	22%	9,656,042	1,829,871	19%
1200 - Municipal Court	1,329,200	309,455	23%	234,389	75,066	32%
1300 - Police	48,741,700	10,482,663	22%	9,898,777	583,885	6%
30 - Community & Economic Develop	77,509,500	10,608,716	14%	10,044,027	564,689	6%
2100 - Code Enforcement	840,700	186,889	22%	221,911	(35,022)	-16%
2200 - Community Development	27,255,500	6,104,756	22%	5,874,161	230,595	4%
1300 - Building Fund	12,487,500	2,829,519	23%	2,647,780	181,738	7%
1310 - Planning Fund	4,823,700	1,061,558	22%	1,226,664	(165,106)	-13%
1320 - Private Dev Engineering Fund	5,212,400	1,155,455	22%	1,026,853	128,602	13%
5100 - ISF-DepartmentalAdministration	4,731,900	1,058,224	22%	972,864	85,360	9%
2300 - Economic Development	46,985,700	3,980,285	8%	3,708,668	271,617	7%
1000 - General Fund	2,511,300	241,542	10%	172,668	68,874	40%
1200 - Affordable Housing Fund	3,865,000	279,088	7%	731,293	(452,204)	-62%
1205 - Commer/Indust Constr Tax Fund	597,200	143,791	24%	5,012	138,779	2769%
1210 - CommDev Block Grant Fund	855,600	326,520	38%	76,021	250,499	330%
1215 - Houseless Fund	4,552,700	373,910	8%	441,913	(68,002)	-15%
1220 - Business Advocacy Fund	771,500	197,369	26%	135,850	61,518	45%
1230 - Tourism Fund	5,853,300	1,457,472	25%	1,421,024	36,448	3%
1240 - Economic Improvement Dist Fund	309,600	207,033	67%	252,593	(45,560)	-18%
1250 - American Rescue Plan Act Fund	1,874,100	-	0%	-	-	0%
1260 - PRO Housing Fund	4,224,800	26,992	1%	-	26,992	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	22,320	19%	12,041	10,279	85%
3320 - BURA Juniper Ridge Constr Fund	10,493,400	580,638	6%	53,678	526,960	982%
3330 - BURA Core Area Construct Fund	5,740,800	123,610	2%	406,575	(282,966)	-70%
2400 - Growth Management	2,427,600	336,786	14%	239,287	97,499	41%

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	35,320,179	13%	36,387,129	(1,066,950)	-3%
3100 - Accessibility	1,506,100	104,023	7%	86,680	17,343	20%
3200 - Eng & Infrastructure Planning	9,750,300	2,165,125	22%	1,565,290	599,835	38%
3300 - Transportation	74,428,800	4,606,311	6%	6,902,092	(2,295,781)	-33%
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	1,107,200	5%	2,735,408	(1,628,208)	-60%
3420 - 2020 GO Bond Trans Constr Fund	33,014,400	3,499,110	11%	4,166,684	(667,574)	-16%
3400 - Streets & Operations	48,648,800	8,564,806	18%	7,392,515	1,172,291	16%
3500 - Utility	137,340,000	19,358,026	14%	19,841,750	(483,723)	-2%
1400 - System Development Charge Fund	9,524,300	-	0%	-	-	0%
3600 - LID Construction Fund	6,400	-	0%	-	-	0%
4200 - Water Fund	44,327,300	6,887,323	16%	8,149,547	(1,262,224)	-15%
4300 - Water Reclamation Fund	67,789,300	10,991,557	16%	9,832,341	1,159,216	12%
4400 - Stormwater Fund	15,332,900	1,370,586	9%	1,859,861	(489,276)	-26%
50 - Administration & Central Serv	101,130,900	23,184,927	23%	16,580,368	6,604,560	40%
Grand Total	589,779,100	96,427,490	16%	87,721,727	8,705,762	10%
Contingency	83,232,600	-	0%	-	-	0%
Reserves	275,625,400	-	0%	-	-	0%
Year to Year Transfer	-	-	0%	-	-	0%
Grand Total	\$ 948,637,100	\$ 96,427,490	10%	\$ 87,721,727	\$ 8,705,762	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 September 2025 should be approximately 25% (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.

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.

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.

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.