



CITY OF BEND

**MONTHLY FINANCIAL REPORT  
CITY OF BEND**

Budget and Actual  
Month Ended November 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	75,683,580	72%	71,546,162	4,137,418	6%
32 - Licenses & Permits	12,238,700	5,275,481	43%	4,374,620	900,860	21%
33 - Intergovernmental	43,217,700	7,046,597	16%	5,440,428	1,606,168	30%
34 - Charges&FeesforServ	125,364,900	51,948,750	41%	44,205,017	7,743,734	18%
35 - Fines & Forfeitures	2,112,600	320,259	15%	247,495	72,763	29%
36 - MiscellaneousRevenue	23,612,000	13,613,951	58%	8,291,341	5,322,610	64%
37 - Proceeds From Debt	52,065,600	3,537,342	7%	5,268,580	(1,731,238)	-33%
38 - Transfers	125,311,000	37,865,519	30%	31,578,839	6,286,680	20%
<b>Grand Total</b>	<b>\$ 948,637,100</b>	<b>195,291,478</b>	<b>21%</b>	<b>\$ 170,952,483</b>	<b>24,338,995</b>	<b>14%</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)  
November 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>\$ 8,386,264</b>	<b>24%</b>	<b>\$ 8,171,051</b>	<b>215,213</b>	<b>3%</b>
<b>20 - Public Safety</b>	<b>101,424,800</b>	<b>38,974,346</b>	<b>38%</b>	<b>34,437,336</b>	<b>4,537,010</b>	<b>13%</b>
<b>1100 - Fire/EMS</b>	<b>51,353,900</b>	<b>19,754,609</b>	<b>38%</b>	<b>16,905,494</b>	<b>2,849,115</b>	<b>17%</b>
<b>1200 - Municipal Court</b>	<b>1,329,200</b>	<b>582,684</b>	<b>44%</b>	<b>449,235</b>	<b>133,449</b>	<b>30%</b>
<b>1300 - Police</b>	<b>48,741,700</b>	<b>18,637,053</b>	<b>38%</b>	<b>17,082,607</b>	<b>1,554,446</b>	<b>9%</b>
<b>30 - Community &amp; Economic Develop</b>	<b>77,509,500</b>	<b>21,977,644</b>	<b>28%</b>	<b>17,891,172</b>	<b>4,086,472</b>	<b>23%</b>
<b>2100 - Code Enforcement</b>	<b>840,700</b>	<b>317,898</b>	<b>38%</b>	<b>350,228</b>	<b>(32,330)</b>	<b>-9%</b>
<b>2200 - Community Development</b>	<b>27,255,500</b>	<b>10,245,080</b>	<b>38%</b>	<b>9,700,758</b>	<b>544,322</b>	<b>6%</b>
1300 - Building Fund	12,487,500	4,721,434	38%	4,331,437	389,997	9%
1310 - Planning Fund	4,823,700	1,794,645	37%	1,893,223	(98,578)	-5%
1320 - Private Dev Engineering Fund	5,212,400	1,924,141	37%	1,780,380	143,761	8%
5100 - ISF-DepartmentalAdministration	4,731,900	1,804,860	38%	1,695,717	109,143	6%
<b>2300 - Economic Development</b>	<b>46,985,700</b>	<b>10,842,794</b>	<b>23%</b>	<b>7,345,293</b>	<b>3,497,501</b>	<b>48%</b>
1000 - General Fund	2,511,300	894,055	36%	662,851	231,204	35%
1200 - Affordable Housing Fund	3,865,000	1,325,255	34%	1,019,777	305,478	30%
1205 - Commer/Indust Constr Tax Fund	597,200	201,714	34%	8,304	193,410	2329%
1210 - CommDev Block Grant Fund	855,600	522,750	61%	122,470	400,280	327%
1215 - Houseless Fund	4,552,700	1,038,046	23%	874,392	163,654	19%
1220 - Business Advocacy Fund	771,500	354,073	46%	235,692	118,381	50%
1230 - Tourism Fund	5,853,300	2,694,828	46%	2,546,326	148,502	6%
1240 - Economic Improvement Dist Fund	309,600	276,591	89%	278,527	(1,936)	-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	1,808,008	43%	-	1,808,008	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	33,903	28%	20,402	13,501	66%
3320 - BURA Juniper Ridge Constr Fund	10,493,400	639,518	6%	89,513	550,006	614%
3330 - BURA Core Area Construct Fund	5,740,800	288,301	5%	530,371	(242,070)	-46%
<b>2400 - Growth Management</b>	<b>2,427,600</b>	<b>571,871</b>	<b>24%</b>	<b>494,892</b>	<b>76,979</b>	<b>16%</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>76,849,234</b>	<b>28%</b>	<b>77,428,435</b>	<b>(579,201)</b>	<b>-1%</b>
<b>3100 - Accessibility</b>	<b>1,506,100</b>	<b>246,464</b>	<b>16%</b>	<b>215,737</b>	<b>30,728</b>	<b>14%</b>
<b>3200 - Eng &amp; Infrastructure Planning</b>	<b>9,750,300</b>	<b>3,627,074</b>	<b>37%</b>	<b>2,699,857</b>	<b>927,217</b>	<b>34%</b>
<b>3300 - Transportation</b>	<b>74,428,800</b>	<b>13,045,924</b>	<b>18%</b>	<b>14,229,745</b>	<b>(1,183,821)</b>	<b>-8%</b>
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	20,235,700	4,377,877	22%	6,009,005	(1,631,128)	-27%
3420 - 2020 GO Bond Trans Constr Fund	33,014,400	6,446,122	20%	5,927,554	518,568	9%
<b>3400 - Streets &amp; Operations</b>	<b>48,648,800</b>	<b>14,645,997</b>	<b>30%</b>	<b>13,311,318</b>	<b>1,334,679</b>	<b>10%</b>
<b>3500 - Utility</b>	<b>137,340,000</b>	<b>44,359,484</b>	<b>32%</b>	<b>45,962,062</b>	<b>(1,602,577)</b>	<b>-3%</b>
1400 - System Development Charge Fund	9,524,300	-	0%	-	-	0%
3600 - LID Construction Fund	6,400	-	0%	-	-	0%
4200 - Water Fund	44,327,300	14,504,035	33%	17,814,615	(3,310,580)	-19%
4300 - Water Reclamation Fund	67,789,300	26,695,195	39%	24,916,316	1,778,880	7%
4400 - Stormwater Fund	15,332,900	2,929,661	19%	3,231,131	(301,470)	-9%
5100 - ISF-DepartmentalAdministration	359,800	230,592	64%	-	230,592	0%
<b>3510 - Utility Laboratory</b>	<b>2,762,500</b>	<b>924,291</b>	<b>33%</b>	<b>1,009,717</b>	<b>(85,427)</b>	<b>-8%</b>
<b>50 - Administration &amp; Central Serv</b>	<b>101,130,900</b>	<b>43,679,592</b>	<b>43%</b>	<b>32,542,111</b>	<b>11,137,481</b>	<b>34%</b>
<b>Grand Total</b>	<b>589,779,100</b>	<b>189,867,080</b>	<b>32%</b>	<b>170,470,104</b>	<b>19,396,975</b>	<b>11%</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>\$ 189,867,080</b>	<b>20%</b>	<b>\$ 170,470,104</b>	<b>\$ 19,396,975</b>	<b>11%</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 November 2025 should be approximately 41.7% (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.

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 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.

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:

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.

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.