



CITY OF BEND

**MONTHLY FINANCIAL REPORT  
CITY OF BEND**

Budget and Actual  
Month Ended April 30, 2026

City of Bend  
 Monthly Financial Overview - Revenues  
 2025-2026 Fiscal Year to Date (YTD)  
 April 2026



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	92,726,871	88%	89,170,338	3,556,532	4%
32 - Licenses & Permits	12,238,700	11,112,257	91%	8,611,874	2,500,383	29%
33 - Intergovernmental	43,552,200	27,485,953	63%	24,232,204	3,253,749	13%
34 - Charges&FeesforServ	125,364,900	101,735,427	81%	90,330,381	11,405,047	13%
35 - Fines & Forfeitures	2,112,600	996,197	47%	1,054,157	(57,960)	-5%
36 - MiscellaneousRevenue	25,052,200	29,004,563	116%	20,630,132	8,374,431	41%
37 - Proceeds From Debt	55,068,900	7,355,548	13%	13,422,265	(6,066,717)	-45%
38 - Transfers	125,311,000	76,483,311	61%	62,459,421	14,023,890	22%
<b>Grand Total</b>	<b>\$ 965,084,500</b>	<b>829,856,249</b>	<b>86%</b>	<b>\$ 761,508,636</b>	<b>68,347,613</b>	<b>9%</b>

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 \(bendoregon.gov\)](https://www.bendoregon.gov/financial-reports)



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>\$ 16,865,753</b>	<b>48%</b>	<b>\$ 16,204,500</b>	<b>661,253</b>	<b>4%</b>
<b>20 - Public Safety</b>	<b>103,097,400</b>	<b>77,967,697</b>	<b>76%</b>	<b>68,716,317</b>	<b>9,251,380</b>	<b>13%</b>
<b>1100 - Fire/EMS</b>	<b>52,455,500</b>	<b>39,616,269</b>	<b>76%</b>	<b>33,734,093</b>	<b>5,882,177</b>	<b>17%</b>
<b>1200 - Municipal Court</b>	<b>1,329,200</b>	<b>1,124,324</b>	<b>85%</b>	<b>831,951</b>	<b>292,372</b>	<b>35%</b>
<b>1300 - Police</b>	<b>49,312,700</b>	<b>37,227,104</b>	<b>75%</b>	<b>34,150,273</b>	<b>3,076,831</b>	<b>9%</b>
<b>30 - Community &amp; Economic Develop</b>	<b>77,857,500</b>	<b>43,621,765</b>	<b>56%</b>	<b>35,240,139</b>	<b>8,381,625</b>	<b>24%</b>
<b>2100 - Code Enforcement</b>	<b>840,700</b>	<b>680,922</b>	<b>81%</b>	<b>674,093</b>	<b>6,829</b>	<b>1%</b>
<b>2200 - Community Development</b>	<b>27,255,500</b>	<b>20,923,227</b>	<b>77%</b>	<b>19,434,899</b>	<b>1,488,329</b>	<b>8%</b>
1300 - Building Fund	12,487,500	9,620,240	77%	8,821,257	798,982	9%
1310 - Planning Fund	4,823,700	3,675,806	76%	3,695,024	(19,218)	-1%
1320 - Private Dev Engineering Fund	5,212,400	3,932,429	75%	3,542,292	390,137	11%
5100 - ISF-DepartmentalAdministration	4,731,900	3,694,752	78%	3,376,325	318,427	9%
<b>2300 - Economic Development</b>	<b>47,333,700</b>	<b>20,742,012</b>	<b>44%</b>	<b>14,114,763</b>	<b>6,627,249</b>	<b>47%</b>
1000 - General Fund	2,511,300	2,146,673	85%	1,408,513	738,160	52%
1200 - Affordable Housing Fund	3,865,000	1,822,502	47%	1,320,655	501,847	38%
1205 - Commer/Indust Constr Tax Fund	945,200	355,570	38%	14,872	340,698	2291%
1210 - CommDev Block Grant Fund	855,600	897,844	105%	253,678	644,166	254%
1215 - Houseless Fund	4,552,700	2,894,551	64%	2,357,579	536,973	23%
1220 - Business Advocacy Fund	771,500	705,419	91%	528,330	177,089	34%
1230 - Tourism Fund	5,853,300	4,191,163	72%	3,966,205	224,958	6%
1240 - Economic Improvement Dist Fund	309,600	319,120	103%	284,660	34,460	12%
1250 - American Rescue Plan Act Fund	1,874,100	1,238,885	66%	1,159,408	79,478	7%
1260 - PRO Housing Fund	4,224,800	4,206,721	100%	21,324	4,185,397	19628%
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	69,738	58%	46,673	23,065	49%
3320 - BURA Juniper Ridge Constr Fund	10,493,400	817,389	8%	185,631	631,758	340%
3330 - BURA Core Area Construct Fund	5,740,800	476,347	8%	2,108,613	(1,632,266)	-77%
<b>2400 - Growth Management</b>	<b>2,427,600</b>	<b>1,275,603</b>	<b>53%</b>	<b>1,016,385</b>	<b>259,218</b>	<b>26%</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>289,453,300</b>	<b>145,834,622</b>	<b>50%</b>	<b>138,911,331</b>	<b>6,923,292</b>	<b>5%</b>
3100 - Accessibility	1,506,100	584,591	39%	435,996	148,595	34%
3200 - Eng & Infrastructure Planning	9,750,300	7,303,293	75%	5,434,629	1,868,665	34%
3300 - Transportation	78,012,300	25,413,954	33%	21,535,799	3,878,156	18%
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	8,820,967	41%	10,124,635	(1,303,668)	-13%
3420 - 2020 GO Bond Trans Constr Fund	35,090,100	14,371,062	41%	9,117,978	5,253,085	58%
3400 - Streets & Operations	51,161,100	32,943,175	64%	25,229,275	7,713,901	31%
3500 - Utility	146,261,000	77,677,000	53%	84,285,434	(6,608,434)	-8%
1400 - System Development Charge Fund	9,524,300	-	0%	-	-	0%
3600 - LID Construction Fund	6,400	-	0%	-	-	0%
4200 - Water Fund	46,905,300	24,278,517	52%	32,121,659	(7,843,142)	-24%
4300 - Water Reclamation Fund	73,962,300	46,852,569	63%	46,191,410	661,159	1%
4400 - Stormwater Fund	15,502,900	5,979,760	39%	5,972,365	7,395	0%
5100 - ISF-DepartmentalAdministration	359,800	566,154	157%	-	566,154	0%
3510 - Utility Laboratory	2,762,500	1,912,608	69%	1,990,199	(77,591)	-4%
<b>50 - Administration &amp; Central Serv</b>	<b>101,130,900</b>	<b>69,951,773</b>	<b>69%</b>	<b>73,027,620</b>	<b>(3,075,847)</b>	<b>-4%</b>
<b>Grand Total</b>	<b>606,816,500</b>	<b>354,241,610</b>	<b>58%</b>	<b>332,099,907</b>	<b>22,141,703</b>	<b>7%</b>
Contingency	83,232,600	-	0%	-	-	0%
Reserves	275,625,400	-	0%	-	-	0%
Year to Year Transfer	(590,000)	-	0%	-	-	0%
<b>Grand Total</b>	<b>\$ 965,084,500</b>	<b>\$ 354,241,610</b>	<b>37%</b>	<b>\$ 332,099,907</b>	<b>\$ 22,141,703</b>	<b>7%</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 April 2026 should be approximately 83% (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, and fire station renovation costs.

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 as well as payment timing to Cascades East Transit for transit services.

*1200 - Affordable Housing Fund* year-over-year expenditure increase relates to grant timing, with more grants given out in fiscal year 2026 vs fiscal year 2025.

*1205 - Commercial and Industrial Tax Fund* year-over-year expenditure increase relates to grant timing, with more grants given out in 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 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.

*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. In fiscal year 2026 to date, \$4 million has been provided on loan to eligible developers for affordable housing related projects.

*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, as well as a decrease in CIP project spending in fiscal year 2026 vs fiscal year 2025.

2400 - Growth Management year-over-year expenditure increase is due to the addition of a new full-time employee in fiscal year 2026.

## **40 Infrastructure**

3100 Accessibility year-over-year expenditure increases relate to the design and construction of four new bicycle greenways.

3200 - Engineering & Infrastructure increases in year-over-year expenditure are due to the addition of new full-time employees 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 Road & 27th street as well as work on Olney Avenue.

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, costs associated with the new air traffic control tower at the airport, and 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 cover 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.