



CITY OF BEND

**MONTHLY FINANCIAL REPORT
CITY OF BEND**

Budget and Actual
Month Ended May 31, 2026

City of Bend
 Monthly Financial Overview - Revenues
 2025-2026 Fiscal Year to Date (YTD)
 May 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	95,369,697	91%	91,618,093	3,751,604	4%
32 - Licenses & Permits	12,238,700	12,022,943	98%	9,783,098	2,239,844	23%
33 - Intergovernmental	43,552,200	31,716,691	73%	26,860,354	4,856,338	18%
34 - Charges&FeesforServ	125,364,900	111,397,972	89%	99,454,537	11,943,435	12%
35 - Fines & Forfeitures	2,112,600	1,107,368	52%	1,185,236	(77,868)	-7%
36 - MiscellaneousRevenue	25,052,200	30,840,093	123%	22,611,838	8,228,256	36%
37 - Proceeds From Debt	55,068,900	16,839,708	31%	117,691,245	(100,851,537)	-86%
38 - Transfers	125,311,000	84,048,540	67%	68,388,048	15,660,492	23%
Grand Total	\$ 965,084,500	866,299,135	90%	\$ 889,190,312	(22,891,178)	-3%

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)

City of Bend
 Monthly Financial Overview - Expenditures/Requirements
 2025-2026 Fiscal Year to Date (YTD)
 May 2026



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	\$ 18,563,399	53%	\$ 17,789,300	774,099	4%
20 - Public Safety	103,097,400	87,306,707	85%	77,586,162	9,720,545	13%
1100 - Fire/EMS	52,455,500	45,202,326	86%	39,253,303	5,949,023	15%
1200 - Municipal Court	1,329,200	1,235,271	93%	919,435	315,837	34%
1300 - Police	49,312,700	40,869,110	83%	37,413,424	3,455,686	9%
30 - Community & Economic Develop	77,857,500	48,035,712	62%	40,288,123	7,747,589	19%
2100 - Code Enforcement	840,700	750,693	89%	734,262	16,431	2%
2200 - Community Development	27,255,500	22,975,871	84%	21,314,074	1,661,796	8%
1300 - Building Fund	12,487,500	10,554,963	85%	9,680,016	874,947	9%
1310 - Planning Fund	4,823,700	4,031,903	84%	4,038,660	(6,757)	0%
1320 - Private Dev Engineering Fund	5,212,400	4,327,493	83%	3,880,734	446,758	12%
5100 - ISF-DepartmentalAdministration	4,731,900	4,061,512	86%	3,714,664	346,848	9%
2300 - Economic Development	47,333,700	22,919,928	48%	17,125,875	5,794,053	34%
1000 - General Fund	2,511,300	2,248,768	90%	1,878,460	370,308	20%
1200 - Affordable Housing Fund	3,865,000	2,370,717	61%	1,935,200	435,516	23%
1205 - Commer/Indust Constr Tax Fund	945,200	379,420	40%	16,211	363,209	2241%
1210 - CommDev Block Grant Fund	855,600	906,516	106%	260,976	645,540	247%
1215 - Houseless Fund	4,552,700	3,176,168	70%	2,785,266	390,902	14%
1220 - Business Advocacy Fund	771,500	775,063	100%	577,701	197,362	34%
1230 - Tourism Fund	5,853,300	4,550,101	78%	4,314,950	235,151	5%
1240 - Economic Improvement Dist Fund	309,600	319,965	103%	289,052	30,913	11%
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	4,250,506	101%	26,957	4,223,549	15668%
2310 - BURA Murphy Cross DebtServ Fnd	482,600	362,238	75%	362,265	(27)	0%
2320 - BURA Juniper Ridge DebtServFnd	3,798,500	483,893	13%	484,803	(910)	0%
2330 - BURA Core Area DebtService Fnd	935,300	371,081	40%	-	371,081	0%
3310 - BURA Murphy Crossing ConstrFnd	120,000	75,991	63%	50,841	25,150	49%
3320 - BURA Juniper Ridge Constr Fund	10,493,400	849,504	8%	221,369	628,135	284%
3330 - BURA Core Area Construct Fund	5,740,800	561,113	10%	2,762,417	(2,201,303)	-80%
2400 - Growth Management	2,427,600	1,389,220	57%	1,113,912	275,309	25%

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	289,453,300	177,755,104	61%	165,430,078	12,325,025	7%
3100 - Accessibility	1,506,100	613,015	41%	504,394	108,621	22%
3200 - Eng & Infrastructure Planning	9,750,300	8,018,255	82%	5,953,447	2,064,808	35%
3300 - Transportation	78,012,300	38,259,790	49%	31,954,989	6,304,801	20%
1400 - System Development Charge Fund	12,399,800	-	0%	-	-	0%
2410 - 2011 GO Bond Debt Service Fund	1,752,000	1,752,000	100%	1,751,250	750	0%
2420 - 2020 GO Bond Debt Service Fund	7,026,900	7,026,850	100%	7,022,736	4,114	0%
3400 - Transp Construction Fund	21,743,500	12,370,607	57%	13,456,992	(1,086,385)	-8%
3420 - 2020 GO Bond Trans Constr Fund	35,090,100	17,110,333	49%	9,724,011	7,386,322	76%
3400 - Streets & Operations	51,161,100	36,982,894	72%	27,984,506	8,998,388	32%
3500 - Utility	146,261,000	91,789,513	63%	96,871,568	(5,082,055)	-5%
1400 - System Development Charge Fund	9,524,300	-	0%	-	-	0%
3600 - LID Construction Fund	6,400	-	0%	-	-	0%
4200 - Water Fund	46,905,300	27,371,919	58%	35,195,841	(7,823,921)	-22%
4300 - Water Reclamation Fund	73,962,300	56,499,696	76%	54,653,980	1,845,716	3%
4400 - Stormwater Fund	15,502,900	7,277,440	47%	7,021,747	255,693	4%
5100 - ISF-DepartmentalAdministration	359,800	640,458	178%	-	640,458	0%
3510 - Utility Laboratory	2,762,500	2,091,637	76%	2,161,174	(69,537)	-3%
50 - Administration & Central Serv	101,130,900	82,257,128	81%	87,753,417	(5,496,289)	-6%
Grand Total	606,816,500	413,918,049	68%	388,847,080	25,070,969	6%
Contingency	83,232,600	-	0%	-	-	0%
Reserves	275,625,400	-	0%	-	-	0%
Year to Year Transfer	(590,000)	-	0%	-	-	0%
Grand Total	\$ 965,084,500	\$ 413,918,049	43%	\$ 388,847,080	\$ 25,070,969	6%

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 May 2026 should be approximately 92% (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.

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 Butler Market Ave and Boyd Acres Rd.

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.