



CITY OF BEND

MONTHLY REVENUE REPORT **CITY OF BEND**

Fiscal Year 2025-2026
Month Ended February 28, 2026

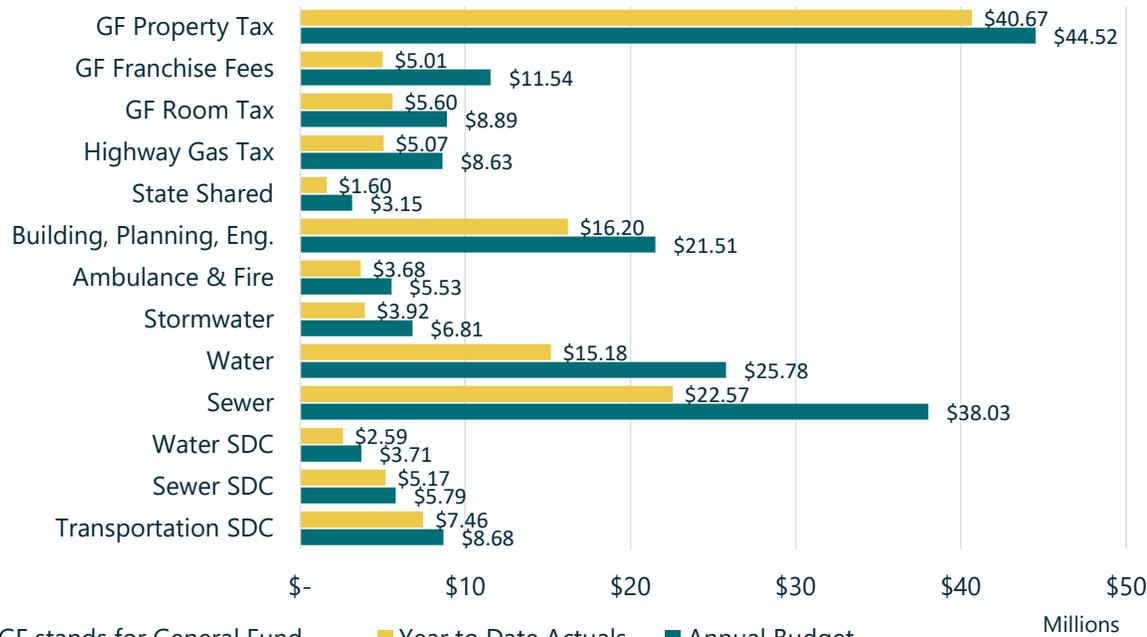
The Monthly Revenue Report is a summary of the City's major revenue sources in terms of actual to budget variances as well as projected trends and total estimated fiscal year-end revenue.

For more details regarding the City's financials please reference the City Council Monthly Financial Overview

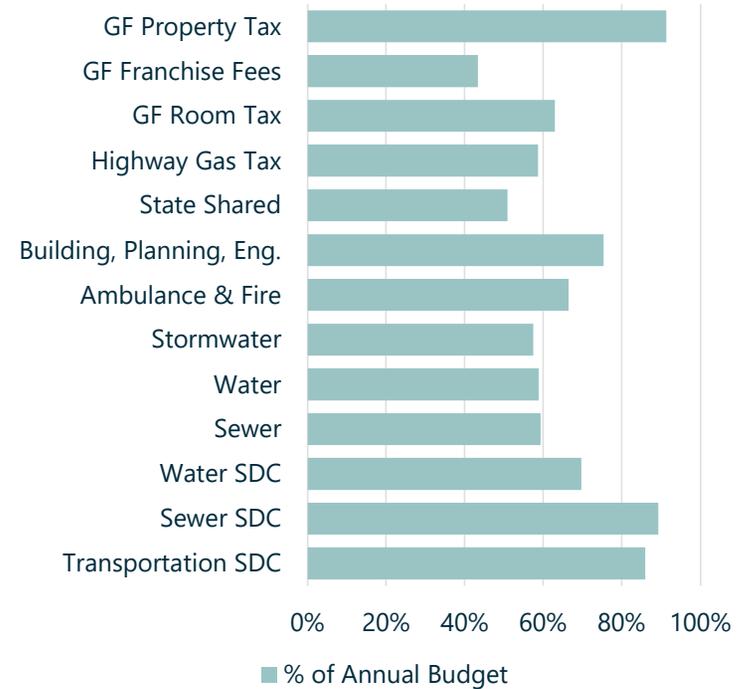
February 2026 Revenue Report

Year to Date Actuals through the Current Fiscal Period for Major Revenue Categories for Fiscal Year 2025-26

Year to Date Actuals Compared to Annual Budgeted Revenue (in Millions)



% of Annual Budget



*GF stands for General Fund ■ Year to Date Actuals ■ Annual Budget

*SDC stands for System Development Charges

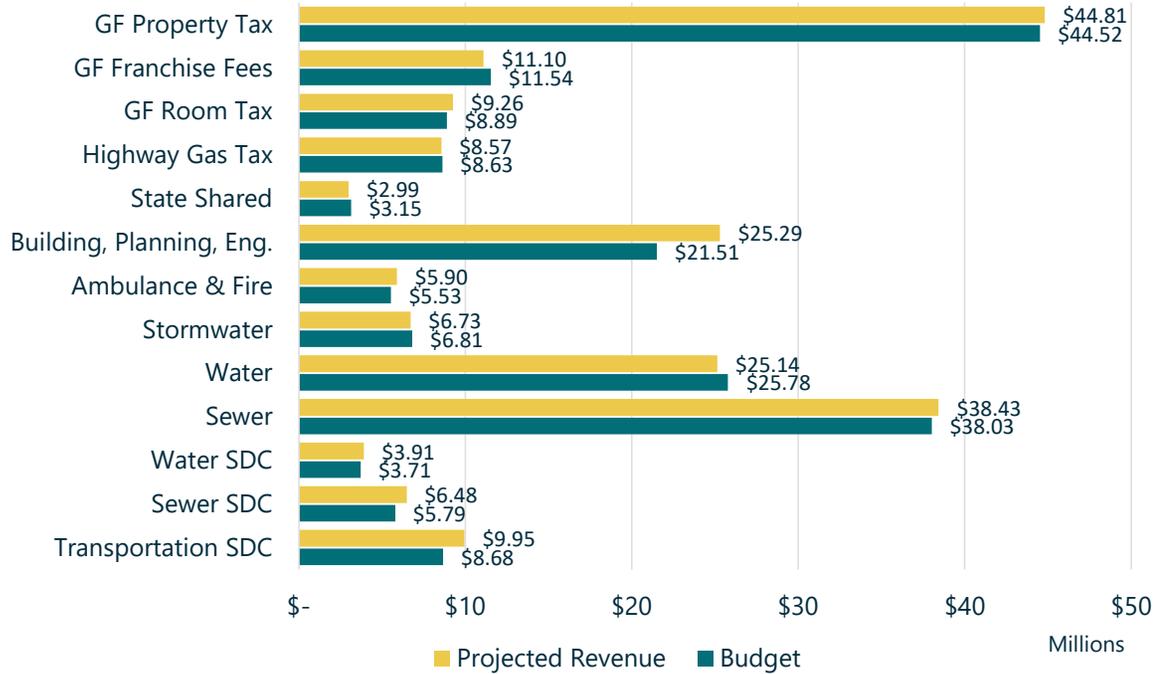
Year to Date Actuals Analysis:

- Generally, revenues received within 60 days of year-end (in July and August 2025) are recorded in the prior fiscal year and are not recorded in this fiscal year in accordance with Generally Accepted Accounting Principles (GAAP) impacting primarily franchise fees, room tax, highway gas tax, ambulance & fire, utilities, and state shared revenue categories.
- The significant majority of property tax revenues (~90%) are typically received in November with other larger collections (~3%) occurring in March and June.
- Several revenues including state shared revenues, marijuana revenues, and some franchise fees are received on a quarterly payment basis. As a result the year-to-date actuals for those revenues may reflect a lower balance than anticipated through this period.

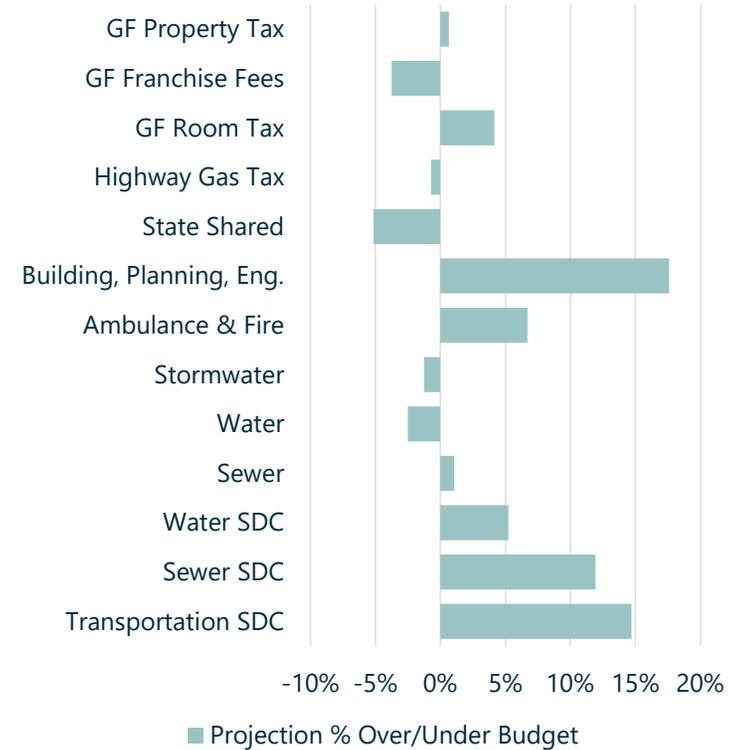
February 2026 Revenue Report

Projected Revenue for Major Revenue Categories for Fiscal Year 2025-26

Annual Budget and Projected Annual Revenue by Revenue Type (in Millions)



Projection % Over/Under Budget



Fiscal Year 2025-2026 Projected Revenue Explanations:

- GF Room Tax revenue projection is 4% higher than budget due to higher than anticipated revenue in the summer months.
- State Shared revenue projections are 5% lower than budget due to lower than anticipated state revenues, particularly the state liquor revenues.
- Building, Planning, and Engineering projections in aggregate are 18% higher than budget due to higher than anticipated Building activity and the recalibration of Planning fees.
- Ambulance & Fire projections in aggregate are 6% higher than budget due in part to higher than anticipated Fire Marshall Plan Review revenue related to development.
- Water, Water Reclamation, and Transportation SDC revenue projections are 5%, 12%, and 15% higher, respectively, than budget due to higher than expected collections from development projects received to date this fiscal year.