



CITY OF BEND

**MONTHLY FINANCIAL REPORT  
CITY OF BEND**

Budget and Actual  
Month Ended January 31, 2026

City of Bend  
 Monthly Financial Overview - Revenues  
 2025-2026 Fiscal Year to Date (YTD)  
 January 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	81,493,402	78%	78,594,858	2,898,544	4%
32 - Licenses & Permits	12,238,700	7,687,839	63%	5,976,083	1,711,756	29%
33 - Intergovernmental	43,552,200	21,383,141	49%	9,116,214	12,266,927	135%
34 - Charges&FeesforServ	125,364,900	72,016,335	57%	62,428,132	9,588,203	15%
35 - Fines & Forfeitures	2,112,600	663,269	31%	630,583	32,686	5%
36 - MiscellaneousRevenue	25,052,200	23,871,436	95%	12,447,209	11,424,228	92%
37 - Proceeds From Debt	55,068,900	3,664,188	7%	9,623,190	(5,959,002)	-62%
38 - Transfers	125,311,000	53,433,508	43%	44,423,710	9,009,798	20%
<b>Grand Total</b>	<b>\$ 965,084,500</b>	<b>747,169,239</b>	<b>77%</b>	<b>\$ 674,837,842</b>	<b>72,331,397</b>	<b>11%</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)

City of Bend  
 Monthly Financial Overview - Expenditures/Requirements  
 2025-2026 Fiscal Year to Date (YTD)  
 January 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 %
<b>10 - General Fund</b>	<b>\$ 35,277,400</b>	<b>\$ 11,803,604</b>	<b>33%</b>	<b>\$ 11,325,740</b>	<b>477,864</b>	<b>4%</b>
<b>20 - Public Safety</b>	<b>103,097,400</b>	<b>55,156,773</b>	<b>53%</b>	<b>48,486,220</b>	<b>6,670,553</b>	<b>14%</b>
<b>1100 - Fire/EMS</b>	<b>52,455,500</b>	<b>27,789,668</b>	<b>53%</b>	<b>23,523,445</b>	<b>4,266,223</b>	<b>18%</b>
<b>1200 - Municipal Court</b>	<b>1,329,200</b>	<b>798,603</b>	<b>60%</b>	<b>605,530</b>	<b>193,073</b>	<b>32%</b>
<b>1300 - Police</b>	<b>49,312,700</b>	<b>26,568,501</b>	<b>54%</b>	<b>24,357,244</b>	<b>2,211,257</b>	<b>9%</b>
<b>30 - Community &amp; Economic Develop</b>	<b>77,857,500</b>	<b>32,127,160</b>	<b>41%</b>	<b>25,018,334</b>	<b>7,108,826</b>	<b>28%</b>
<b>2100 - Code Enforcement</b>	<b>840,700</b>	<b>460,166</b>	<b>55%</b>	<b>479,765</b>	<b>(19,599)</b>	<b>-4%</b>
<b>2200 - Community Development</b>	<b>27,255,500</b>	<b>14,576,683</b>	<b>53%</b>	<b>13,713,981</b>	<b>862,702</b>	<b>6%</b>
1300 - Building Fund	12,487,500	6,684,146	54%	6,139,231	544,915	9%
1310 - Planning Fund	4,823,700	2,569,766	53%	2,654,322	(84,556)	-3%
1320 - Private Dev Engineering Fund	5,212,400	2,741,448	53%	2,494,778	246,670	10%
5100 - ISF-DepartmentalAdministration	4,731,900	2,581,323	55%	2,425,650	155,673	6%
<b>2300 - Economic Development</b>	<b>47,333,700</b>	<b>16,261,199</b>	<b>34%</b>	<b>10,114,185</b>	<b>6,147,014</b>	<b>61%</b>
1000 - General Fund	2,511,300	1,114,460	44%	741,501	372,959	50%
1200 - Affordable Housing Fund	3,865,000	1,536,338	40%	1,136,999	399,338	35%
1205 - Commer/Indust Constr Tax Fund	945,200	254,935	27%	11,004	243,931	2217%
1210 - CommDev Block Grant Fund	855,600	836,151	98%	209,733	626,418	299%
1215 - Houseless Fund	4,552,700	1,906,597	42%	1,347,512	559,085	41%
1220 - Business Advocacy Fund	771,500	508,733	66%	368,818	139,915	38%
1230 - Tourism Fund	5,853,300	3,327,638	57%	3,150,298	177,340	6%
1240 - Economic Improvement Dist Fund	309,600	307,222	99%	281,269	25,953	9%
1250 - American Rescue Plan Act Fund	1,874,100	630,259	34%	1,018,511	(388,251)	-38%
1260 - PRO Housing Fund	4,224,800	4,109,899	97%	13,883	4,096,015	29503%
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	50,040	42%	33,920	16,120	48%
3320 - BURA Juniper Ridge Constr Fund	10,493,400	706,996	7%	131,126	575,870	439%
3330 - BURA Core Area Construct Fund	5,740,800	371,840	6%	1,210,986	(839,146)	-69%
<b>2400 - Growth Management</b>	<b>2,427,600</b>	<b>829,112</b>	<b>34%</b>	<b>710,403</b>	<b>118,709</b>	<b>17%</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>289,783,300</b>	<b>108,961,369</b>	<b>38%</b>	<b>99,284,891</b>	<b>9,676,477</b>	<b>10%</b>
3100 - Accessibility	1,506,100	305,696	20%	283,856	21,840	8%
3200 - Eng & Infrastructure Planning	9,750,300	5,143,480	53%	3,812,096	1,331,384	35%
3300 - Transportation	78,342,300	20,277,588	26%	16,349,948	3,927,640	24%
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	7,283,005	33%	6,910,595	372,410	5%
3420 - 2020 GO Bond Trans Constr Fund	35,420,100	10,772,658	30%	7,146,167	3,626,492	51%
3400 - Streets & Operations	51,161,100	23,693,674	46%	18,420,889	5,272,785	29%
3500 - Utility	146,261,000	58,207,850	40%	59,012,870	(805,020)	-1%
1400 - System Development Charge Fund	9,524,300	-	0%	-	-	0%
3600 - LID Construction Fund	6,400	-	0%	-	-	0%
4200 - Water Fund	46,905,300	18,562,480	40%	23,764,588	(5,202,109)	-22%
4300 - Water Reclamation Fund	73,962,300	34,804,054	47%	30,970,212	3,833,842	12%
4400 - Stormwater Fund	15,502,900	4,478,161	29%	4,278,070	200,091	5%
5100 - ISF-DepartmentalAdministration	359,800	363,155	101%	-	363,155	0%
3510 - Utility Laboratory	2,762,500	1,333,080	48%	1,405,232	(72,152)	-5%
<b>50 - Administration &amp; Central Serv</b>	<b>101,130,900</b>	<b>57,822,956</b>	<b>57%</b>	<b>46,638,051</b>	<b>11,184,906</b>	<b>24%</b>
<b>Grand Total</b>	<b>607,146,500</b>	<b>265,871,862</b>	<b>44%</b>	<b>230,753,236</b>	<b>35,118,626</b>	<b>15%</b>
Contingency	83,232,600	-	0%	-	-	0%
Reserves	275,625,400	-	0%	-	-	0%
Year to Year Transfer	(920,000)	-	0%	-	-	0%
<b>Grand Total</b>	<b>\$ 965,084,500</b>	<b>\$ 265,871,862</b>	<b>28%</b>	<b>\$ 230,753,236</b>	<b>\$ 35,118,626</b>	<b>15%</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 January 2026 should be approximately 58.3% (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 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.

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.

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**

3200 - Engineering & Infrastructure year-over-year expenditure increase is 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, as well as 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 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.