



CITY OF BEND

**MONTHLY FINANCIAL REPORT
CITY OF BEND**

Budget and Actual
Month Ended March 31, 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	89,205,369	85%	85,147,551	4,057,819	5%
32 - Licenses & Permits	12,238,700	9,863,585	81%	7,606,939	2,256,647	30%
33 - Intergovernmental	43,552,200	25,055,881	58%	22,099,160	2,956,720	13%
34 - Charges&FeesforServ	125,364,900	90,769,599	72%	80,171,324	10,598,275	13%
35 - Fines & Forfeitures	2,112,600	887,318	42%	897,180	(9,861)	-1%
36 - MiscellaneousRevenue	25,052,200	27,172,501	108%	19,133,826	8,038,675	42%
37 - Proceeds From Debt	55,068,900	7,355,548	13%	12,214,951	(4,859,403)	-40%
38 - Transfers	125,311,000	68,377,789	55%	56,354,409	12,023,380	21%
Grand Total	\$ 965,084,500	801,643,712	83%	\$ 735,223,203	66,420,509	9%

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)
 March 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	\$ 15,143,804	43%	\$ 14,587,282	556,522	4%
20 - Public Safety	103,097,400	70,285,714	68%	61,962,664	8,323,049	13%
1100 - Fire/EMS	52,455,500	35,562,336	68%	30,249,833	5,312,504	18%
1200 - Municipal Court	1,329,200	1,014,503	76%	753,345	261,158	35%
1300 - Police	49,312,700	33,708,875	68%	30,959,487	2,749,388	9%
30 - Community & Economic Develop	77,857,500	39,184,910	50%	31,993,369	7,191,541	22%
2100 - Code Enforcement	840,700	592,382	70%	609,852	(17,470)	-3%
2200 - Community Development	27,255,500	18,753,543	69%	17,514,247	1,239,296	7%
1300 - Building Fund	12,487,500	8,610,540	69%	7,922,756	687,784	9%
1310 - Planning Fund	4,823,700	3,305,183	69%	3,349,218	(44,035)	-1%
1320 - Private Dev Engineering Fund	5,212,400	3,524,077	68%	3,193,066	331,012	10%
5100 - ISF-DepartmentalAdministration	4,731,900	3,313,743	70%	3,049,207	264,535	9%
2300 - Economic Development	47,333,700	18,725,454	40%	12,951,291	5,774,162	45%
1000 - General Fund	2,511,300	1,691,060	67%	1,269,107	421,953	33%
1200 - Affordable Housing Fund	3,865,000	1,717,142	44%	1,239,431	477,710	39%
1205 - Commer/Indust Constr Tax Fund	945,200	319,744	34%	13,524	306,220	2264%
1210 - CommDev Block Grant Fund	855,600	875,530	102%	244,202	631,328	259%
1215 - Houseless Fund	4,552,700	2,575,566	57%	1,930,657	644,909	33%
1220 - Business Advocacy Fund	771,500	637,582	83%	477,779	159,803	33%
1230 - Tourism Fund	5,853,300	3,930,703	67%	3,691,249	239,454	6%
1240 - Economic Improvement Dist Fund	309,600	317,702	103%	284,660	33,042	12%
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	4,161,331	98%	36,534	4,124,797	11290%
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	64,568	54%	42,490	22,077	52%
3320 - BURA Juniper Ridge Constr Fund	10,493,400	773,205	7%	167,378	605,827	362%
3330 - BURA Core Area Construct Fund	5,740,800	430,972	8%	2,077,145	(1,646,173)	-79%
2400 - Growth Management	2,427,600	1,113,532	46%	917,978	195,554	21%

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	133,430,078	46%	124,339,557	9,090,521	7%
3100 - Accessibility	1,506,100	492,908	33%	392,238	100,670	26%
3200 - Eng & Infrastructure Planning	9,750,300	6,570,477	67%	4,884,743	1,685,734	35%
3300 - Transportation	78,012,300	23,840,803	31%	19,006,829	4,833,974	25%
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	8,382,710	39%	8,347,177	35,533	0%
3420 - 2020 GO Bond Trans Constr Fund	35,090,100	13,236,168	38%	8,366,466	4,869,702	58%
3400 - Streets & Operations	51,161,100	30,298,766	59%	23,127,317	7,171,448	31%
3500 - Utility	146,261,000	70,487,862	48%	75,117,604	(4,629,741)	-6%
1400 - System Development Charge Fund	9,524,300	-	0%	-	-	0%
3600 - LID Construction Fund	6,400	-	0%	-	-	0%
4200 - Water Fund	46,905,300	22,332,928	48%	29,116,438	(6,783,510)	-23%
4300 - Water Reclamation Fund	73,962,300	42,190,956	57%	40,687,100	1,503,856	4%
4400 - Stormwater Fund	15,502,900	5,473,998	35%	5,314,066	159,932	3%
5100 - ISF-DepartmentalAdministration	359,800	489,981	136%	-	489,981	0%
3510 - Utility Laboratory	2,762,500	1,739,262	63%	1,810,826	(71,563)	-4%
50 - Administration & Central Serv	101,130,900	66,308,288	66%	64,245,102	2,063,186	3%
Grand Total	606,816,500	324,352,794	53%	297,127,975	27,224,819	9%
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	\$ 324,352,794	34%	\$ 297,127,975	\$ 27,224,819	9%

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 March 2026 should be approximately 75% (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.

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. 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.