

# City of Bellevue Budget Monitoring Report

For the period from January 1 through December 31, 2025

## Summary of Monitoring

This report discusses revenues and expenditures for the City of Bellevue's appropriated funds, including the General Fund, General Capital Investment Program (CIP) Fund, and the Utilities Operating and CIP Funds. The purpose of this report is to compare actuals to the amended 2025-2026 budget for each fund and, within the General Fund, each department. The report also includes this same information by quarter from 2025.

The City's goal is for actual expenditures and revenues to be within 5% of overall appropriation or forecasted revenues, referred to as "budget" in this report. For 2025, expenditures for both the General Fund (2% below appropriation) and overall expenditures (5% below appropriation) are on track with budget. General Fund revenues are on track with forecast (less than 1% above forecast) and overall revenues are slightly ahead of forecast (9% above forecast). Quarterly variances are consistent with seasonal variation and resulted in the City achieving its goal by the end of the year.

## Bellevue Economy

The Seattle-Tacoma-Bellevue area's Consumer Price Index for All Urban Consumers (CPI-U) ended the year at 3.1% annual growth in December 2025. Although area inflation had cooled to a recent low of 1.7% by April, tariffs contributed to reacceleration in the second half of the year. Despite the Supreme Court striking down those tariffs in early 2026, the federal administration has announced its intent to pursue alternative tariff authorities, meaning inflation will remain an area to watch for the national and local economy. In the labor market, job growth slowed materially both nationally and across the region over 2025. While the unemployment rate in the Seattle-Tacoma-Bellevue area remains historically low at 5%, the pace of hiring has decelerated. Construction activity in the region also cooled, with rising costs, policy uncertainty, and elevated interest rates weighing on new project starts.

## Budget to Actuals Comparison – Fiscal Year 2025

The tables below compare 2025 budgeted amounts to actuals, along with a variance percentage.

- [Table 1: Expenditures by fund](#)
- [Table 2: Revenues by fund](#)
- [Table 3: Expenditures by department within the General Fund](#)

The same three tables are available for each of the first three quarters of 2025. Each quarter's budget and actuals are cumulative to the beginning of the year.

- [Quarter 1: January 1-March 31](#)
  - [Table Q1.1: Expenditures by fund](#)
  - [Table Q1.2: Revenues by fund](#)
  - [Table Q1.3: Expenditures by department within the General Fund](#)
- [Quarter 2: January 1 – June 30](#)

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- [Table Q2.1: Expenditures by fund](#)
- [Table Q2.2: Revenues by fund](#)
- [Table Q2.3: Expenditures by department within the General Fund](#)
- [Quarter 3: January 1 – September 30](#)
  - [Table Q3.1: Expenditures by fund](#)
  - [Table Q3.2: Revenues by fund](#)
  - [Table Q3.3: Expenditures by department within the General Fund](#)

## How to Read the Variance Percentage

The variance percentage column shows the difference between the budgeted amount and actual amount for a fund or department, expressed as a percentage of the budget:

- A negative variance indicates that the actual amount was under budget.
- A positive variance indicates that the actual amount was over budget.

The City of Bellevue appropriates on a biennial (two-year) cycle rather than annual. The 2025 budget figures in these tables are estimates from staff at the time of adoption about how the two-year appropriated budget would be spent across the first year of the biennium. Therefore, a positive budget-to-actuals variance does not indicate that the fund is over its appropriated budget; only that it has exceeded the amount projected for the year 2025.

Where the variance is less than +/- 5%, the cell is blue. Where it is greater than +/- 5%, the cell is yellow. [Notes are included below for high-variance funds and departments.](#)

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Table 1: 2025 Budget vs. Actuals by Fund (Expenditures)

Fund	Expenditures			
	2025-2026 Biennial Budget	2025 Budget	2025 Actuals	% Variance
<b>General Fund</b>	<b>862,100,840</b>	<b>424,964,999</b>	<b>418,491,516</b>	<b>-2%</b>
Restricted Special Purpose Fund	62,621,641	31,535,920	23,810,183	-24%
Operating Grants & Donations Fund	25,933,454	19,657,126	19,927,015	1%
Debt Service Fund	59,842,676	29,919,411	29,118,953	-3%
General CIP Fund	277,471,884	122,586,758	126,616,310	3%
Storm & Surface Water Utility Fund	84,348,694	41,299,256	34,038,748	-18%
Water Utility Fund	195,587,022	95,469,757	87,218,497	-9%
Sewer Utility Fund	197,524,887	94,855,815	88,629,505	-7%
Solid Waste Fund	2,344,911	1,084,749	770,335	-29%
Equipment Rental Fund	41,282,010	24,672,018	13,948,402	-43%
Firefighters' Pension Fund	511,973	257,965	304,778	18%
LEOFF I Medical Reserve	110,628	54,936	1,526,083	2678%
Land Purchase Revolving Fund	1,441,726	853,168	827,753	-3%
Utility CIP Fund	105,166,483	51,461,481	48,047,683	-7%
<b>Total</b>	<b>1,916,288,828</b>	<b>938,673,359</b>	<b>893,275,761</b>	<b>-5%</b>

# City of Bellevue Budget Monitoring Report

For the period from January 1 through December 31, 2025

Table 2: 2025 Budget vs. Actuals by Fund (Revenues)

Fund	Revenues			
	2025-2026 Biennial Budget	2025 Budget	2025 Actuals	% Variance
<b>General Fund</b>	<b>866,989,899</b>	<b>425,981,432</b>	<b>426,506,849</b>	<b>0%</b>
Restricted Special Purpose Fund	39,526,287	20,458,224	28,530,434	39%
Operating Grants & Donations Fund	23,836,203	19,104,689	17,330,803	-9%
Debt Service Fund <sup>1</sup>	42,230,657	20,488,773	29,481,813	44%
General CIP Fund <sup>1</sup>	159,048,867	70,522,079	101,826,358	44%
Storm & Surface Water Utility Fund	73,841,237	35,667,163	34,517,401	-3%
Water Utility Fund	173,317,113	85,057,702	88,296,523	4%
Sewer Utility Fund	183,570,135	88,754,191	92,607,611	4%
Solid Waste Fund	1,950,439	974,780	1,498,777	54%
Equipment Rental Fund	22,296,836	10,716,594	11,961,049	12%
Firefighters' Pension Fund	1,014,155	509,140	715,992	41%
LEOFF I Medical Reserve	-	-	1,545,634	
Land Purchase Revolving Fund	2,003,324	1,012,162	939,187	-7%
Utility CIP Fund	157,375,779	75,608,361	94,768,848	25%
<b>Total</b>	<b>1,747,000,929</b>	<b>854,855,291</b>	<b>930,527,279</b>	<b>9%</b>

<sup>1</sup> – These variances are largely due to anticipated transfers of monies through accounting Funds. While revenues are not appropriated, the City has appropriation for the transfers in expenditure appropriations (which are on-track). Staff are working through Government Accounting Standards Board (GASB) guidance to clarify processes related to the practice historically referred to as ‘double budgeting,’ where a cost that is transferred from one fund to another is budgeted in both funds, to minimize such variances in the future.

# City of Bellevue Budget Monitoring Report

For the period from January 1 through December 31, 2025

Table 3: 2025 Budget vs. Actuals by General Fund Department  
(Expenditures)

Department	Expenditures			
	2025-2026 Biennial Budget	2025 Budget	2025 Actuals	% Variance
City Attorney	13,288,080	6,637,486	5,883,593	-11%
City Clerk	6,650,556	3,309,233	3,032,839	-8%
City Council	1,284,905	638,686	618,041	-3%
City Manager	23,371,777	11,403,516	9,702,418	-15%
Finance & Asset Management	100,598,383	49,204,576	45,509,845	-8%
Fire Department	147,556,690	72,700,406	76,544,901	5%
Human Resources	81,332,439	39,887,081	44,119,609	11%
Information Technology	40,618,291	20,003,571	17,455,801	-13%
Parks & Community Services	121,276,087	59,872,414	58,771,736	-2%
Development Services	61,712,280	30,744,839	34,103,739	11%
Community Development	37,843,235	19,283,579	13,611,980	-29%
Police Department	130,307,139	63,750,996	62,152,608	-3%
Transportation	89,460,356	44,501,709	41,325,574	-7%

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## Explanations of Variances

### Expenditure Variances by Fund

- **Restricted Special Purpose Fund** (underspent by 24%): The under expenditure is primarily in restricted funds for affordable housing and the Eastside Climate Partnership. The Climate Partnership was awarded some grant funds that offset planned spending from this fund. Several upcoming affordable housing projects will spend down funds in 2026.
- **Storm & Surface Water Utility** (underspent by 18%): Part of this under expenditure is due to budgeted contingencies in 2025. 2025 actuals were 6.6% below budget net of contingencies primarily due to delayed capital outlay for equipment and vacancy savings.
- **Water Utility Fund** (underspent by 9%): Part of this under expenditure is due to budgeted contingencies in 2025. 2025 actuals were 2.8% above budget net of contingencies, primarily due to higher tax obligations because of stronger than expected water sales.
- **Sewer Utility Fund** (underspent by 7%): This under expenditure is due to budgeted contingencies in 2025. 2025 actuals were in line with budget net of contingencies.
- **Solid Waste Fund** (underspent by 29%): Part of this under expenditure is due to budgeted contingencies in 2025. 2025 actuals were 21.2% below budget net of contingencies, primarily due delayed consultant activities.
- **Equipment Rental Fund** (underspent by 43%): The under expenditure is primarily due to the timing of asset replacements. Several planned assets are now expected to be received in 2026 rather than 2025. Project planning has impacted the procurement of some equipment.
- **Firefighters' Pension Fund** (overspent by 18%): This fund's budget was based on an actuarial report, and actual claims were higher than expected in the actuary's estimates.
- **LEOFF I Medical Reserve** (overspent by 2,678%): The over expenditure in LEOFF (Law Enforcement Officers' and Fire Fighters' retirement plan) is due to a change in how Bellevue's LEOFF costs are recorded. Accounting recently began recording these costs in the LEOFF Fund per contract requirements. This change does not impact the City's total expenditures, as the entries are offset by reductions in related General Fund accounts. Staff will update the budget in future biennia to reflect this change.
- **Utility Capital Improvement Program Fund** (underspent by 7%): Under expenditures in the Sewer and Stormwater CIP were due to project delays caused by permitting and easement issues. These were partially offset by over expenditures in the Water CIP due to over-programming and accelerated projects in the Water Main Replacement program.

### Expenditure Variances by Department (General Fund)

- **City Attorney's Office** (underspent by 11%): The 2025 variance was primarily driven by vacancy savings, as well as some savings in M&O. The department is in the process of hiring two vacant roles.

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- **City Clerk's Office** (underspent by 8%): The under expenditure is primarily attributed to lower-than-expected contract costs and staff vacancies.
- **City Manager's Office** (underspent by 15%): The under expenditure is primarily attributed to lower professional services contract costs than expected and holdbacks on contingency spending.
- **Finance & Asset Management** (underspent by 8%): The under expenditure is mainly driven by lower than anticipated payments within Risk, along with slight personnel savings and additional savings from reduced pension contributions.
- **Human Resources** (overspent by 11%): The variance is attributed to increases in medical claims, including higher than expected large claims. This will be offset by health benefit reserves. There were also slightly higher unemployment claims than originally projected.
- **Information Technology** (underspent by 13%): The variance is mainly driven by program delays, including the Digital Equity program budgeted in 2025 that is now expected to launch in March 2026, underspending in some services such as a security contract now anticipated in 2026 instead of 2025, vacancy savings, and some service and training expenses shifting from 2025 to 2026, along with staff transitions and role change.
- **Development Services** (overspent by 11%): Due to DS moving to the General Fund in 2025–2026, several interfund transfers to were removed from the budget. However, Development Services continued those transfers due to an unresolved fund consolidation process, creating the appearance of overspend. If the interfund remained, the budget would show a 7% underspend, attributable to vacancy savings. These outstanding fund structure questions are expected to be resolved in 2026.
- **Community Development** (underspent by 29%): This variance is primarily in vacancies due to staff turnover and in professional services. The department has created spend plans to address gaps in 2026.
- **Transportation** (underspent by 7%): This variance is mainly due to vacancies in the department over 2025. Several positions were filled late in 2025 and the remainder are expected to be filled in 2026.

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## Quarterly Monitoring

The subsequent pages of this report present these same tables for each of the first three quarters of the year. Each quarter shows cumulative budget and actuals information.

## Quarter 1: January 1 through March 31, 2025

Table Q1.1: Budget vs. Actuals by Fund (Q1 Expenditures)

Fund	Expenditures			
	2025-2026 Biennial Budget	2025 Q1 Budget	2025 Q1 Actuals	% Variance
<b>General Fund</b>	<b>862,100,840</b>	<b>113,065,221</b>	<b>92,048,764</b>	<b>-19%</b>
Restricted Special Purpose Fund	62,621,641	7,792,673	663,092	-91%
Operating Grants & Donations Fund	25,933,454	5,507,214	1,331,148	-76%
Debt Service Fund	59,842,676	7,479,853	-	-100%
General CIP Fund	277,471,884	34,130,924	23,101,077	-32%
Storm & Surface Water Utility Fund	84,348,694	11,242,886	7,470,548	-34%
Water Utility Fund	195,587,022	24,178,933	18,116,354	-25%
Sewer Utility Fund	197,524,887	23,765,469	20,419,196	-14%
Solid Waste Fund	2,344,911	307,445	189,074	-39%
Equipment Rental Fund	41,282,010	13,231,830	2,989,990	-77%
Firefighters' Pension Fund	511,973	257,965	73,749	-71%
LEOFF I Medical Reserve	110,628	54,936	2,107	-96%
Land Purchase Revolving Fund	1,441,726	213,299	212,075	-1%
Utility CIP Fund	105,166,483	12,865,431	10,450,688	-19%

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Table Q1.2: Budget vs. Actuals by Fund (Q1 Revenues)

Fund	Revenues			
	2025-2026 Biennial Budget	2025 Q1 Budget	2025 Q1 Actuals	% Variance
<b>General Fund</b>	<b>866,989,899</b>	<b>138,593,119</b>	<b>44,221,025</b>	<b>-68%</b>
Restricted Special Purpose Fund	39,526,287	5,043,313	2,127,504	-58%
Operating Grants & Donations Fund	23,836,203	4,853,028	(324,402)	-107%
Debt Service Fund	42,230,657	5,122,193	870,404	-83%
General CIP Fund	159,048,867	19,008,928	5,405,388	-72%
Storm & Surface Water Utility Fund	73,841,237	9,807,073	8,872,381	-10%
Water Utility Fund	173,317,113	22,104,824	14,846,828	-33%
Sewer Utility Fund	183,570,135	22,970,162	22,241,279	-3%
Solid Waste Fund	1,950,439	243,694	273,428	12%
Equipment Rental Fund	22,296,836	3,394,769	461,716	-86%
Firefighters' Pension Fund	1,014,155	509,140	37,866	-93%
LEOFF I Medical Reserve	-	-	2,867	-
Land Purchase Revolving Fund	2,003,324	253,041	164,390	-35%
Utility CIP Fund	157,375,779	24,367,350	21,426,770	-12%

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Table Q1.3: Budget vs. Actuals by General Fund Department (Q1 Expenditures)

Department	Expenditures			
	2025-2026 Biennial Budget	2025 Q1 Budget	2025 Q1 Actuals	% Variance
City Attorney	13,288,080	1,573,545	1,431,870	-9%
City Clerk	6,650,556	831,487	694,423	-16%
City Council	1,284,905	159,671	151,979	-5%
City Manager	23,371,777	3,001,045	1,979,255	-34%
Finance & Asset Management	100,598,383	16,607,346	14,285,621	-14%
Fire Department	147,556,690	18,156,426	17,448,476	-4%
Human Resources	81,332,439	10,066,435	10,444,396	4%
Information Technology	40,618,291	4,731,620	3,948,193	-17%
Parks & Community Services	121,276,087	14,613,792	10,246,231	-30%
Development Services	61,712,280	9,026,805	5,691,104	-37%
Community Development	37,843,235	4,760,676	2,639,976	-45%
Police Department	130,307,139	15,937,749	14,727,512	-8%
Transportation	89,460,356	11,214,785	7,484,760	-33%

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## Quarter 2: January 1 through June 30, 2025

Table Q2.1: Budget vs. Actuals by Fund (Q2 Expenditures)

Fund	Expenditures			
	2025-2026 Biennial Budget	2025 Q2 Budget	2025 Q2 Actuals	% Variance
<b>General Fund</b>	<b>862,100,840</b>	<b>218,104,256</b>	<b>190,231,045</b>	<b>-13%</b>
Restricted Special Purpose Fund	62,621,641	15,707,095	5,182,337	-67%
Operating Grants & Donations Fund	25,933,454	10,223,854	9,170,831	-10%
Debt Service Fund	59,842,676	14,959,706	4,898,608	-67%
General CIP Fund	277,471,884	61,254,587	44,451,861	-27%
Storm & Surface Water Utility Fund	84,348,694	21,262,586	15,751,192	-26%
Water Utility Fund	195,587,022	47,950,488	38,333,401	-20%
Sewer Utility Fund	197,524,887	47,464,974	42,332,505	-11%
Solid Waste Fund	2,344,911	566,592	375,416	-34%
Equipment Rental Fund	41,282,010	16,934,298	6,665,868	-61%
Firefighters' Pension Fund	511,973	257,965	168,420	-35%
LEOFF I Medical Reserve	110,628	54,936	14,302	-74%
Land Purchase Revolving Fund	1,441,726	426,597	408,764	-4%
Utility CIP Fund	105,166,483	25,730,862	22,605,047	-12%

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Table Q2.2: Budget vs. Actuals by Fund (Q2 Revenues)

Fund	Revenues			
	2025-2026 Biennial Budget	2025 Q2 Budget	2025 Q2 Actuals	% Variance
<b>General Fund</b>	<b>866,989,899</b>	<b>234,230,946</b>	<b>167,974,679</b>	<b>-28%</b>
Restricted Special Purpose Fund	39,526,287	10,181,626	7,620,776	-25%
Operating Grants & Donations Fund	23,836,203	9,603,583	1,835,162	-81%
Debt Service Fund	42,230,657	10,244,387	5,267,612	-49%
General CIP Fund	159,048,867	36,179,980	34,636,299	-4%
Storm & Surface Water Utility Fund	73,841,237	18,427,104	17,203,966	-7%
Water Utility Fund	173,317,113	43,089,116	32,374,970	-25%
Sewer Utility Fund	183,570,135	44,898,170	44,712,027	0%
Solid Waste Fund	1,950,439	487,388	581,739	19%
Equipment Rental Fund	22,296,836	5,765,520	2,123,552	-63%
Firefighters' Pension Fund	1,014,155	509,140	514,202	1%
LEOFF I Medical Reserve	-	-	10,353	-
Land Purchase Revolving Fund	2,003,324	506,082	393,111	-22%
Utility CIP Fund	157,375,779	41,447,687	47,918,784	16%

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Table Q2.3: Budget vs. Actuals by General Fund Department (Q2 Expenditures)

Department	Expenditures			
	2025-2026 Biennial Budget	2025 Q2 Budget	2025 Q2 Actuals	% Variance
City Attorney	13,288,080	3,261,530	2,902,290	-11%
City Clerk	6,650,556	1,657,403	1,479,949	-11%
City Council	1,284,905	319,343	325,123	2%
City Manager	23,371,777	5,801,869	4,126,200	-29%
Finance & Asset Management	100,598,383	27,428,029	22,956,150	-16%
Fire Department	147,556,690	36,337,815	35,433,856	-2%
Human Resources	81,332,439	20,006,669	21,688,632	8%
Information Technology	40,618,291	10,956,265	9,813,163	-10%
Parks & Community Services	121,276,087	29,717,819	24,482,618	-18%
Development Services	61,712,280	16,266,148	13,339,851	-18%
Community Development	37,843,235	9,601,644	6,158,289	-36%
Police Department	130,307,139	31,875,498	30,092,254	-6%
Transportation	89,460,356	22,309,698	16,259,588	-27%

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## Quarter 3: January 1 through September 30, 2025

Table Q3.1: Budget vs. Actuals by Fund (Q3 Expenditures)

Fund	Expenditures			
	2025-2026 Biennial Budget	2025 Q3 Budget	2025 Q3 Actuals	% Variance
<b>General Fund</b>	<b>862,100,840</b>	<b>321,468,017</b>	<b>290,728,016</b>	<b>-10%</b>
Restricted Special Purpose Fund	62,621,641	23,621,518	10,746,680	-55%
Operating Grants & Donations Fund	25,933,454	14,940,493	17,391,230	16%
Debt Service Fund	59,842,676	22,439,558	4,898,608	-78%
General CIP Fund	277,471,884	89,485,438	72,089,141	-19%
Storm & Surface Water Utility Fund	84,348,694	31,280,632	24,809,022	-21%
Water Utility Fund	195,587,022	71,718,643	63,380,855	-12%
Sewer Utility Fund	197,524,887	71,159,623	65,332,029	-8%
Solid Waste Fund	2,344,911	825,667	570,964	-31%
Equipment Rental Fund	41,282,010	20,636,767	9,563,775	-54%
Firefighters' Pension Fund	511,973	257,965	256,963	0%
LEOFF I Medical Reserve	110,628	54,936	15,879	-71%
Land Purchase Revolving Fund	1,441,726	639,896	601,327	-6%
Utility CIP Fund	105,166,483	38,596,292	35,415,437	-8%

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Table Q3.2: Budget vs. Actuals by Fund (Q3 Revenues)

Fund	Revenues			
	2025-2026 Biennial Budget	2025 Q3 Budget	2025 Q3 Actuals	% Variance
<b>General Fund</b>	<b>866,989,899</b>	<b>331,073,084</b>	<b>257,361,514</b>	<b>-22%</b>
Restricted Special Purpose Fund	39,526,287	15,319,939	16,125,240	5%
Operating Grants & Donations Fund	23,836,203	14,354,137	5,427,574	-62%
Debt Service Fund	42,230,657	15,366,580	10,409,722	-32%
General CIP Fund	159,048,867	53,351,032	47,545,553	-11%
Storm & Surface Water Utility Fund	73,841,237	27,047,136	26,669,516	-1%
Water Utility Fund	173,317,113	64,073,408	61,919,463	-3%
Sewer Utility Fund	183,570,135	66,826,177	69,511,170	4%
Solid Waste Fund	1,950,439	731,082	977,743	34%
Equipment Rental Fund	22,296,836	8,169,544	2,693,566	-67%
Firefighters' Pension Fund	1,014,155	509,140	601,367	18%
LEOFF I Medical Reserve	-	-	16,834	-
Land Purchase Revolving Fund	2,003,324	759,124	623,005	-18%
Utility CIP Fund	157,375,779	58,528,024	70,351,115	20%

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Table Q3.3: Budget vs. Actuals by General Fund Department (Q3 Expenditures)

Department	Expenditures			
	2025-2026 Biennial Budget	2025 Q3 Budget	2025 Q3 Actuals	% Variance
City Attorney	13,288,080	4,949,515	4,338,328	-12%
City Clerk	6,650,556	2,483,318	2,261,980	-9%
City Council	1,284,905	479,014	455,299	-5%
City Manager	23,371,777	8,602,692	6,548,704	-24%
Finance & Asset Management	100,598,383	38,238,124	34,282,032	-10%
Fire Department	147,556,690	54,519,204	53,058,816	-3%
Human Resources	81,332,439	29,946,874	32,320,588	8%
Information Technology	40,618,291	15,432,359	13,856,551	-10%
Parks & Community Services	121,276,087	44,795,239	39,975,906	-11%
Development Services	61,712,280	23,505,492	21,474,656	-9%
Community Development	37,843,235	14,442,611	9,628,152	-33%
Police Department	130,307,139	47,813,247	44,521,072	-7%
Transportation	89,460,356	33,404,610	24,761,734	-26%