



CITY OF BEND

**MONTHLY REVENUE REPORT
CITY OF BEND**

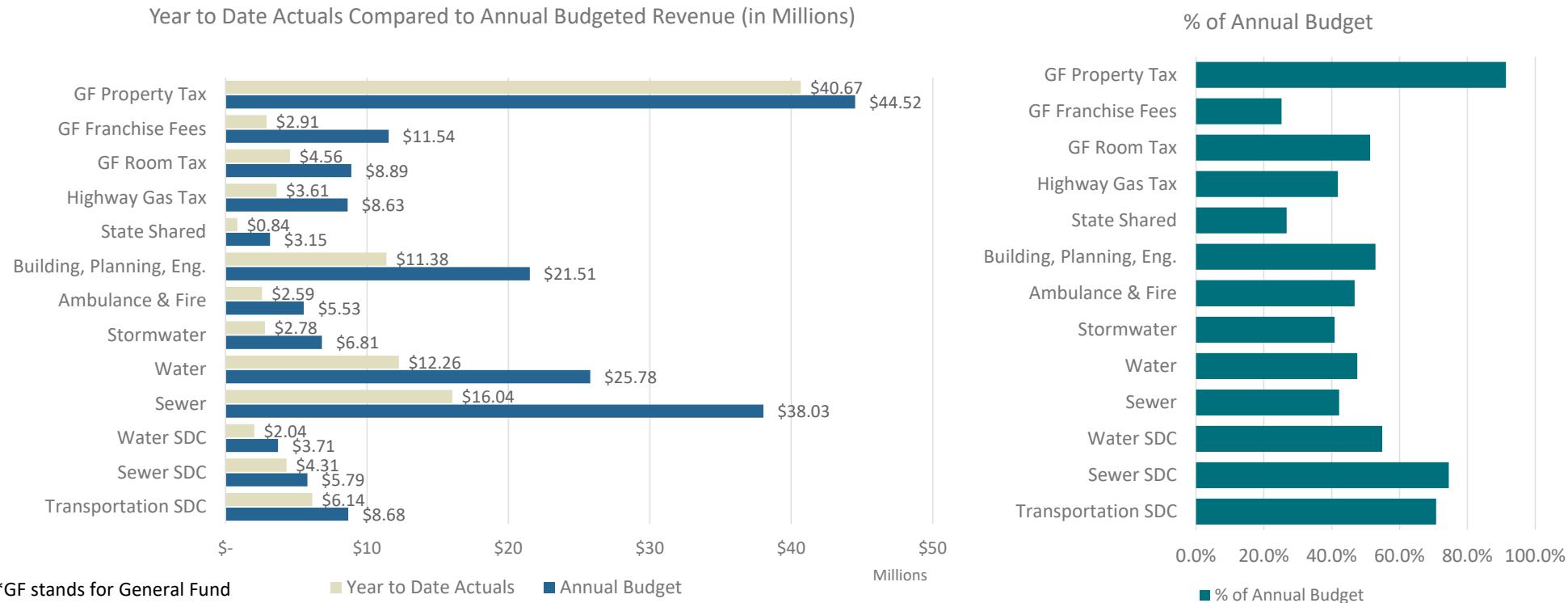
Fiscal Year 2025-2026
Month Ended December 31, 2025

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 Reports.

December 2025 Revenue Report

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



*GF stands for General Fund

■ Year to Date Actuals

■ Annual Budget

*SDC stands for System Development Charges

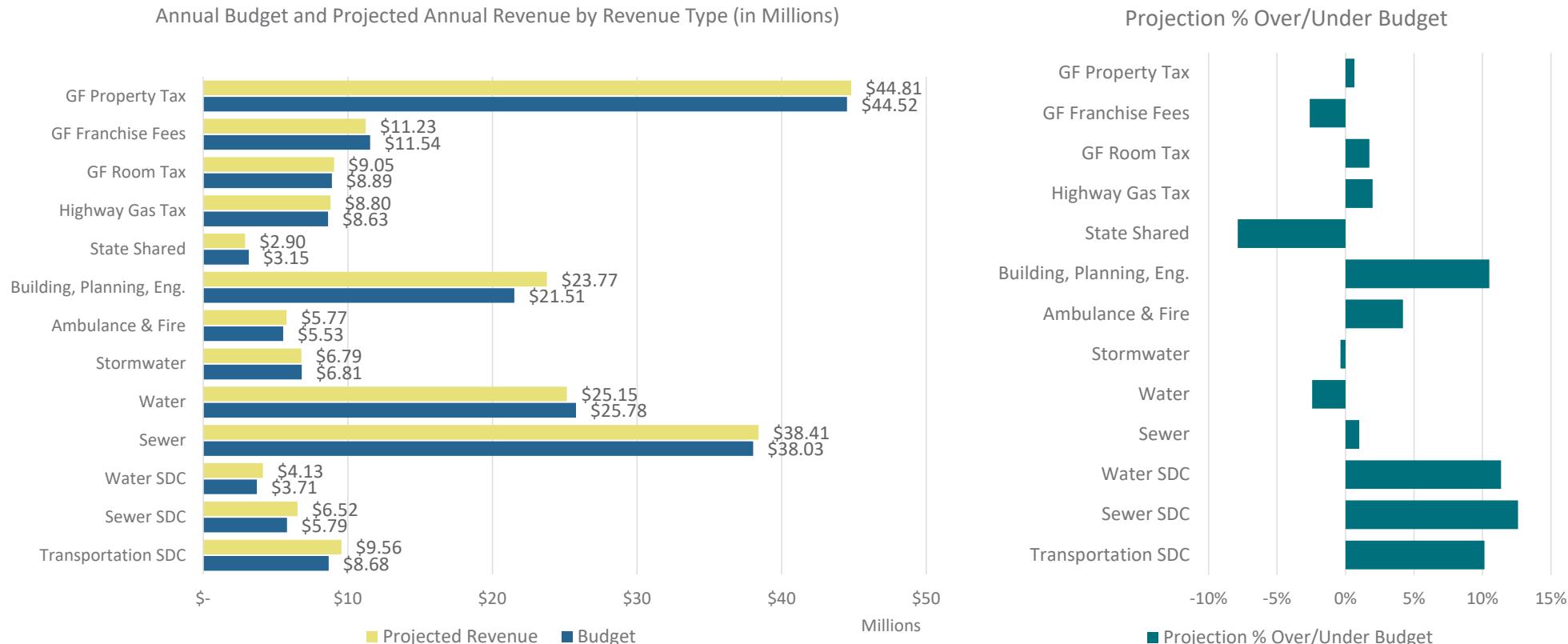
Year to Date Actuals Analysis:

- 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.



December 2025 Revenue Report

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



Fiscal Year 2025-2026 Projected Revenue Explanations:

- State Shared revenue projections are 8% lower than budget due to lower than anticipated state revenues, particularly the state liquor revenues.
- Building, Planning, and Engineering projections in aggregate are 10% higher than budget due to higher than anticipated Building activity and the recalibration of Planning fees.
- Water, Water Reclamation, and Transportation SDC revenue projections are 11%, 12%, and 10% higher, respectively, than budget due to higher than expected collections from development projects received to date this fiscal year.