



City of Tukwila

Financial Report

January – December

2025

General Fund Overview

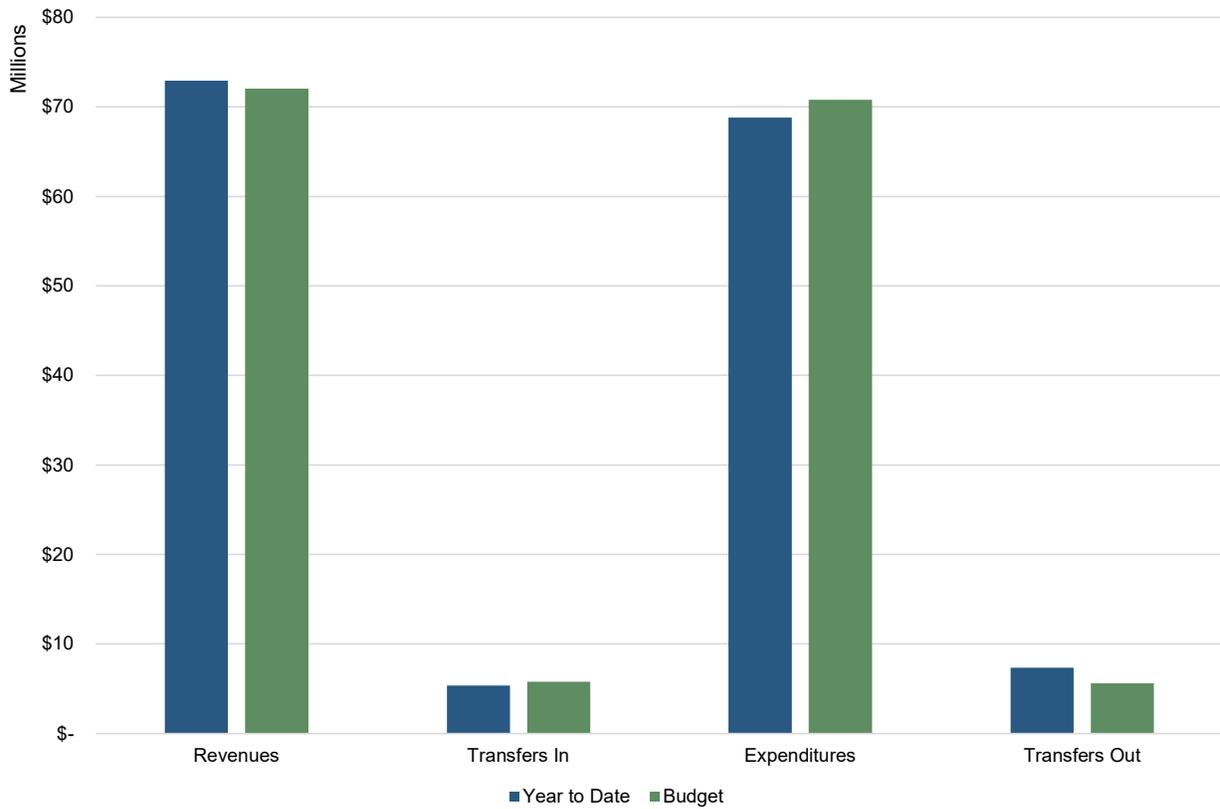
	2025 Actuals through December	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 72,929,306	\$ 72,033,915	101.2%
Transfers In	5,377,629	5,784,066	93.0%
Expenditures	68,827,870	70,815,611	97.2%
Transfers Out	7,377,501	5,610,591	131.5%

Net Revenues Less Expenditures \$ **2,101,564** \$ **1,391,779**

% of Year Complete
100.0%

General Fund figures include General Fund and Contingency Fund, a Sub-Fund of the General Fund

General Fund Overview

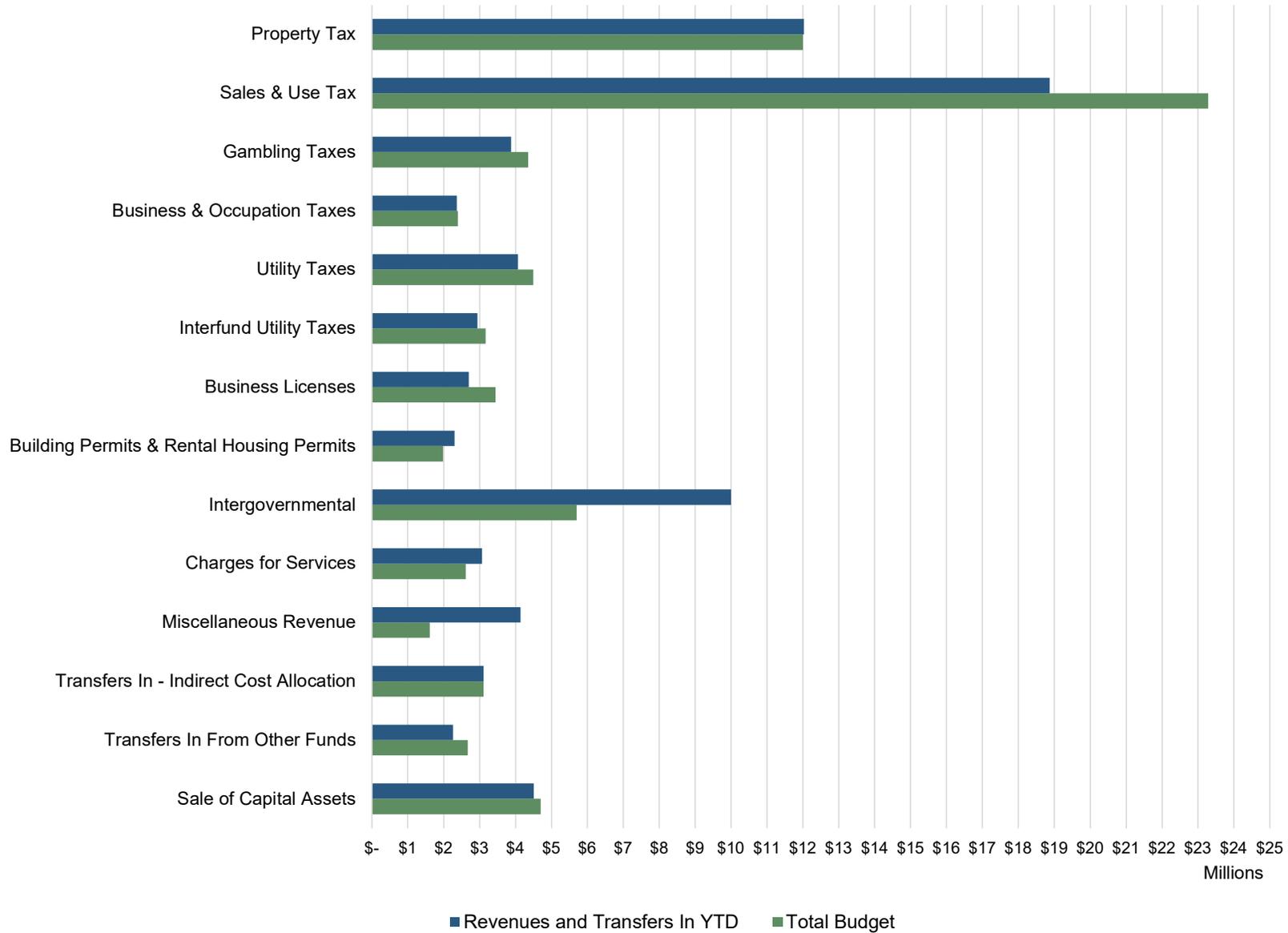


General Fund Overview - Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Taxes:				
Property Tax	\$ 11,999,227	\$ 12,031,743	\$ 32,516	100.3%
Sales & Use Tax	23,283,886	18,872,134	(4,411,752)	81.1%
Other Sales Taxes	1,163,100	890,703	(272,397)	76.6%
Gambling Taxes	4,349,500	3,875,396	(474,104)	89.1%
Business & Occupation Taxes	2,400,000	2,364,776	(35,224)	98.5%
Utility Taxes	4,493,702	4,067,455	(426,247)	90.5%
Interfund Utility Taxes	3,167,729	2,937,680	(230,049)	92.7%
Admission Taxes	859,235	983,788	124,553	114.5%
Leasehold Excise Tax	260,000	184,209	(75,791)	70.8%
Business Licenses	3,445,500	2,699,969	(745,531)	78.4%
Building Permits & Rental Housing Permits	1,985,200	2,298,639	313,439	115.8%
Intergovernmental	5,697,852	10,001,297	4,303,445	175.5%
Charges for Services	2,612,121	3,067,826	455,705	117.4%
Miscellaneous Revenue	1,616,863	4,142,256	2,525,393	256.2%
Transfers In - Indirect Cost Allocation	3,111,694	3,111,694	-	100.0%
Transfers In From Other Funds	2,672,372	2,265,935	(406,437)	84.8%
Sale of Capital Assets	4,700,000	4,511,436	(188,564)	96.0%
Total	\$ 77,817,981	\$ 78,306,936	\$ 488,955	100.6%

Percent of Year Complete: 100.0%

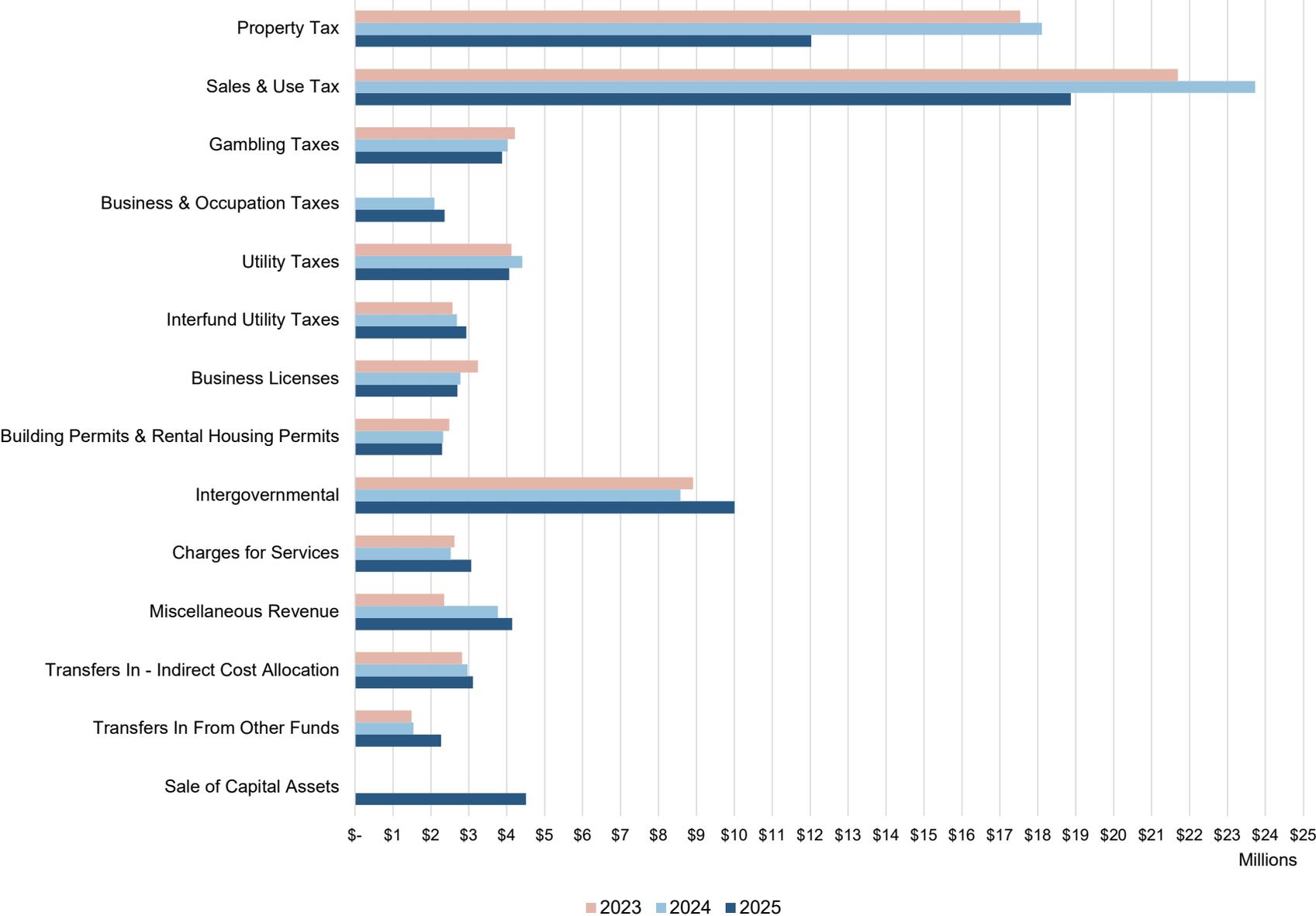
General Fund Major Revenues



General Fund: Year-to-Year Revenues and Transfers In

Category	2023 Revenues		2024 Revenues		2025 Revenues		2025 vs 2024		
	Through December		Through December		through December		\$	%	
Taxes:									
Property Tax	\$	17,536,670	\$	18,106,912	\$	12,031,743	\$	(6,075,169)	-33.6%
Sales & Use Tax		21,693,508		23,729,637		18,872,134		(4,857,503)	-20.5%
Other Sales Taxes		1,158,201		1,116,814		890,703		(226,111)	-20.2%
Gambling Taxes		4,212,952		4,026,213		3,875,396		(150,817)	-3.7%
Business & Occupation Taxes		-		2,100,836		2,364,776		263,940	+12.6%
Utility Taxes		4,125,408		4,412,082		4,067,455		(344,627)	-7.8%
Interfund Utility Taxes		2,567,243		2,684,965		2,937,680		252,715	+9.4%
Admission Taxes		842,387		904,888		983,788		78,900	+8.7%
Leasehold Excise Tax		251,569		277,095		184,209		(92,886)	-33.5%
Business Licenses		3,243,556		2,779,853		2,699,969		(79,884)	-2.9%
Building Permits & Rental Housing Permits		2,488,082		2,322,692		2,298,639		(24,053)	-1.0%
Intergovernmental		8,911,269		8,580,068		10,001,297		1,421,229	+16.6%
Charges for Services		2,627,318		2,520,551		3,067,826		547,275	+21.7%
Miscellaneous Revenue		2,345,348		3,769,758		4,142,256		372,498	+9.9%
Transfers In - Indirect Cost Allocation		2,822,397		2,963,517		3,111,694		148,177	+5.0%
Transfers In From Other Funds		1,493,719		1,543,740		2,265,935		722,195	+46.8%
Sale of Capital Assets		-		-		4,511,436		4,511,436	-
Total	\$	76,319,627	\$	81,839,621	\$	78,306,936	\$	(3,532,685)	-4.3%

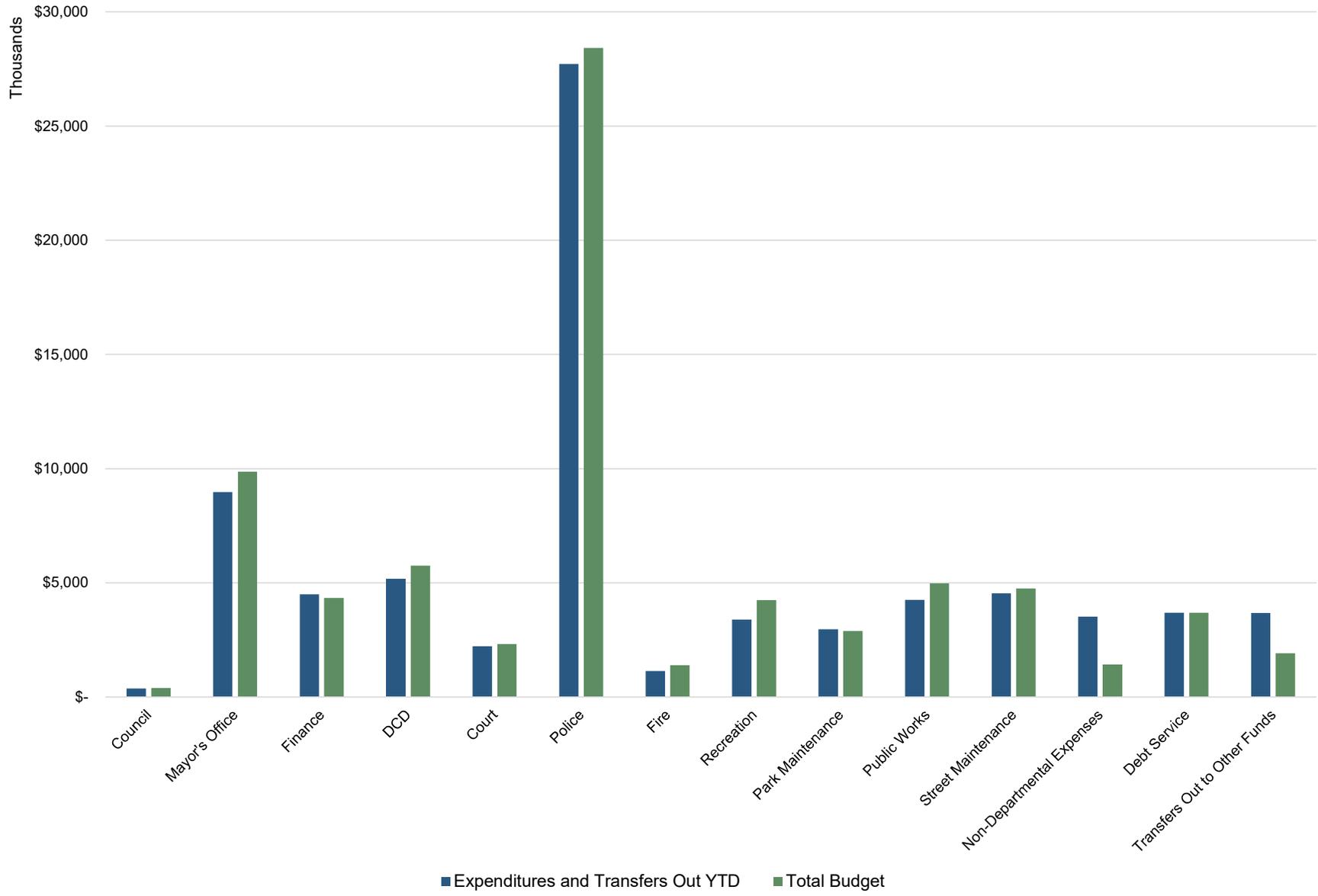
General Fund Major Revenues Prior Year Comparisons YTD



General Fund Overview - Expenditures & Transfers Out by Department

Department	2025 Total Budget	2025 Expenses through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
City Council	\$ 400,093	\$ 381,647	\$ 18,446	95.4%
Mayor's Office	9,870,218	8,978,717	891,501	91.0%
Finance Department	4,343,230	4,502,324	(159,094)	103.7%
Community Development (DCD)	5,748,041	5,184,136	563,905	90.2%
Municipal Court	2,329,525	2,230,061	99,464	95.7%
Police Department	28,411,330	27,715,069	696,261	97.5%
Fire Department	1,398,192	1,139,246	258,946	81.5%
Recreation Department	4,244,958	3,400,444	844,514	80.1%
Park Maintenance Dept	2,904,012	2,966,779	(62,767)	102.2%
Public Works Dept	4,977,693	4,261,024	716,669	85.6%
Street Maintenance Dept	4,761,271	4,536,086	225,185	95.3%
Non-Departmental				
Expenses	1,427,046	3,532,337	(2,105,291)	247.5%
Transfers Out - Debt Service	3,692,390	3,692,390	-	100.0%
Transfers Out to Other Funds	1,918,201	3,685,111	(1,766,910)	192.1%
Total	\$ 76,426,200	\$ 76,205,371	\$ 220,829	99.7%
			Percent of Year Complete:	100.0%

General Fund Expenditures and Transfers Out by Department



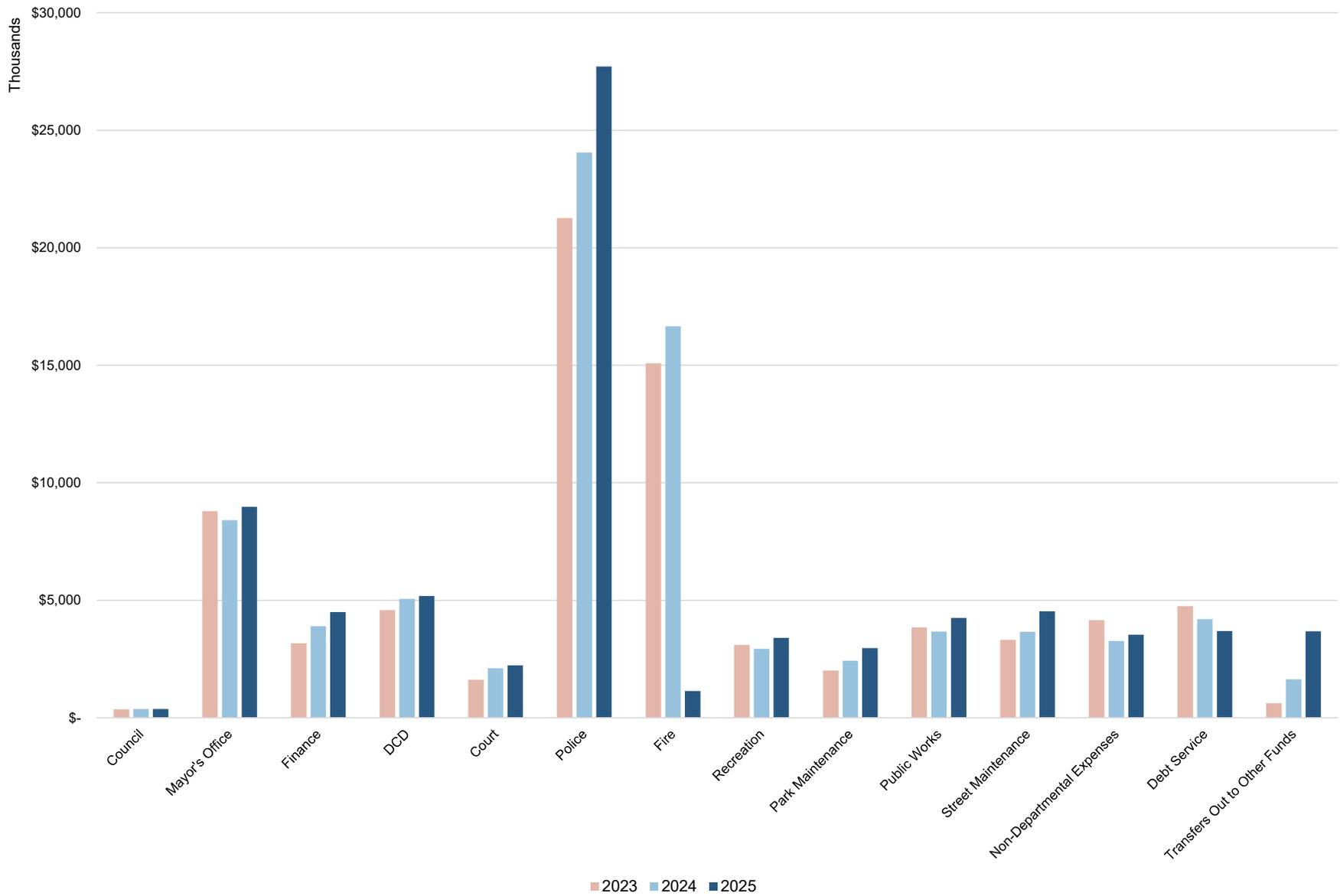
General Fund Overview - Year-to-Year Expenditures & Transfers Out by Department

Category	2023 Expenses through		2024 Expenses through		2025 Expenses through		2025 vs 2024		
	December		December		December		\$	%	
City Council	\$	366,378	\$	379,671	\$	381,647	\$	1,976	+0.5%
Mayor's Office		8,800,319		8,407,736		8,978,717		570,981	+6.8%
Finance Department		3,177,417		3,899,182		4,502,324		603,142	+15.5%
Community Development (DCD)		4,582,457		5,066,013		5,184,136		118,123	+2.3%
Municipal Court		1,623,823		2,109,368		2,230,061		120,693	+5.7%
Police Department		21,267,400		24,054,433		27,715,069		3,660,636	+15.2%
Fire Department		15,087,708		16,661,942		1,139,246		(15,522,696)	-93.2%
Recreation Department		3,099,392		2,934,968		3,400,444		465,476	+15.9%
Park Maintenance Dept		2,011,278		2,431,544		2,966,779		535,235	+22.0%
Public Works Dept		3,854,307		3,670,734		4,261,024		590,290	+16.1%
Street Maintenance Dept		3,316,759		3,668,199		4,536,086		867,887	+23.7%
Non-Departmental									
Expenses ¹		4,155,328		3,273,502		3,532,337		258,834	+7.9%
Transfers Out - Debt Service		4,749,775		4,206,273		3,692,390		(513,883)	-12.2%
Transfers Out to Other Funds		625,908		1,645,354		3,685,111		2,039,757	+124.0%
Total	\$	76,718,249	\$	82,408,919	\$	76,205,371	\$	(6,203,549)	-8%

Notes:

¹In 2025, vehicle leases across the General Fund are now Non-Departmental expenses. From 2023-2024, these expenses were paid from savings accumulated in the Fleet Fund

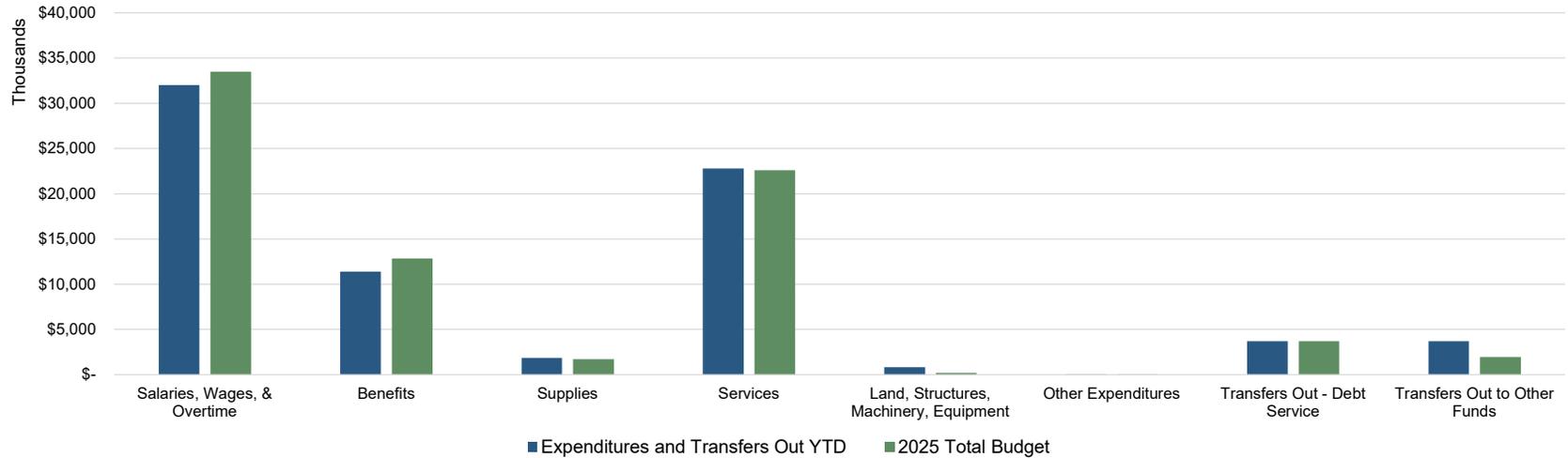
General Fund Expenditures by Department Prior Year Comparisons YTD



General Fund Overview - Expenditures by Category

Category	2025 Total Budget		2025 Expenses through December		Budget Variance (Unfavorable) / Favorable		Budget Variance % of Annual Budget	
Salaries, Wages, & Overtime	\$	33,466,376	\$	31,995,452	\$	1,470,924		95.6%
Benefits		12,851,718		11,370,305		1,481,413		88.5%
Supplies		1,681,034		1,825,788		(144,754)		108.6%
Services		22,586,277		22,784,885		(198,608)		100.9%
Land, Structures, Machinery, Equipment		200,000		830,292		(630,292)		415.1%
Other Expenditures		30,205		21,148		9,057		70.0%
Transfers Out - Debt Service		3,692,390		3,692,390		-		100.0%
Transfers Out to Other Funds		1,918,201		3,685,111		(1,766,910)		192.1%
Total	\$	76,426,201	\$	76,205,371	\$	220,830		99.7%
Percent of Year Complete:								100.0%

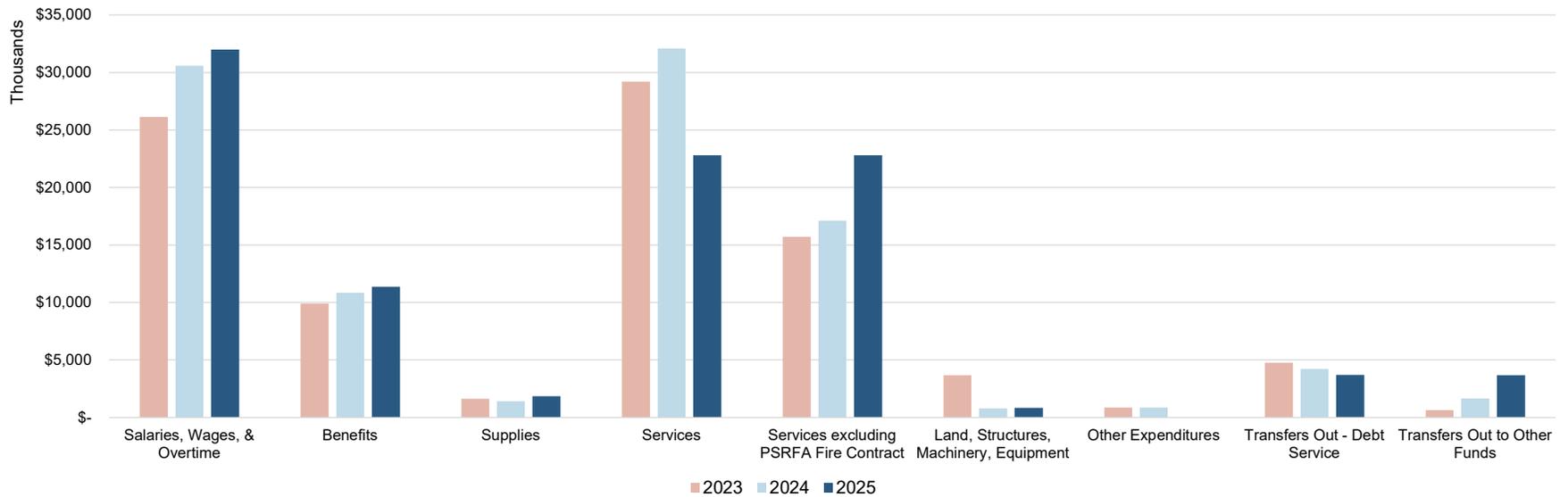
General Fund Expenditures and Transfers Out by Category



General Fund: Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through December		2024 Expenses through December		2025 Expenses through December		2025 vs 2024		
	\$		\$		\$		\$	%	
Salaries, Wages, & Overtime	\$	26,134,968	\$	30,585,358	\$	31,995,452	\$	1,410,094	+4.6%
Benefits		9,892,228		10,836,242		11,370,305		534,063	+4.9%
Supplies		1,610,923		1,411,683		1,825,788		414,105	+29.3%
Services		29,194,930		32,087,068		22,784,885		(9,302,183)	-29.0%
Services excluding PSRFA Fire Contract		15,706,174		17,105,363		22,784,885		5,679,522	+33.2%
Land, Structures, Machinery, Equipment		3,654,499		785,431		830,292		44,861	+5.7%
Other Expenditures		855,018		851,508		21,148		(830,360)	-97.5%
Transfers Out - Debt Service		4,749,775		4,206,273		3,692,390		(513,883)	-12.2%
Transfers Out to Other Funds		625,908		1,645,354		3,685,111		2,039,757	+124.0%
Total	\$	76,718,249	\$	82,408,917	\$	76,205,371	\$	(6,203,546)	-7.5%

General Fund Expenditures by Category Prior Year Comparisons YTD



Fund 101 Hotel/Motel Special Revenue Fund

Overview

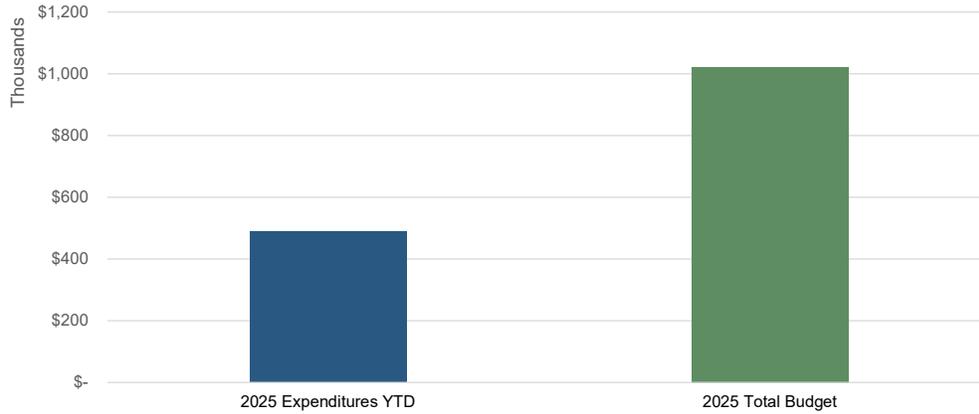
	2025 through December	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 906,140	\$ 897,750	100.9%
Expenditures	460,722	992,204	46.4%
Transfers Out	29,209	29,209	100.0%
Net Revenues Less Expenditures	\$ 416,209	\$ (123,663)	% of Year Complete 100.0%

**Fund 101 Hotel/Motel Special Revenue Fund
Expenditures and Transfers Out by Category**

Category	2025 Total Budget	2025 Expenses through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 51,393	\$ 52,065	\$ (672)	101.3%
Benefits	20,561	10,375	10,186	50.5%
Supplies	3,000	933	2,067	31.1%
Services	917,250	397,349	519,901	43.3%
Transfers Out - Internal Cost Allocation	29,209	29,209	-	100.0%
Total	\$ 1,021,413	\$ 489,931	\$ 531,482	48.0%

Fund 101 Expenditures

% of Year Complete
100.0%

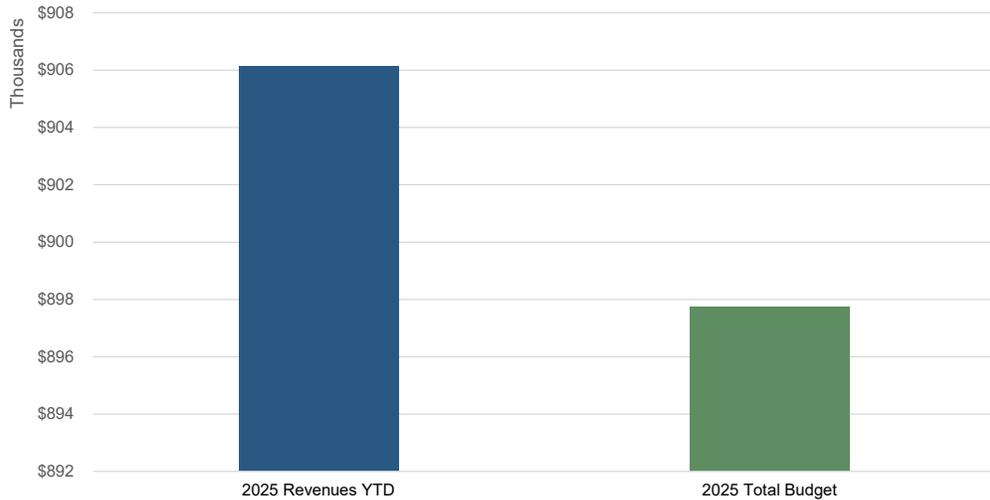


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Hotel/Motel Tax	\$ 850,000	\$ 822,929	\$ (27,071)	96.8%
Investment Earnings	47,750	83,211	35,461	174.3%
Total	\$ 897,750	\$ 906,140	\$ 8,390	100.9%

Fund 101 Revenues

% of Year Complete
100.0%



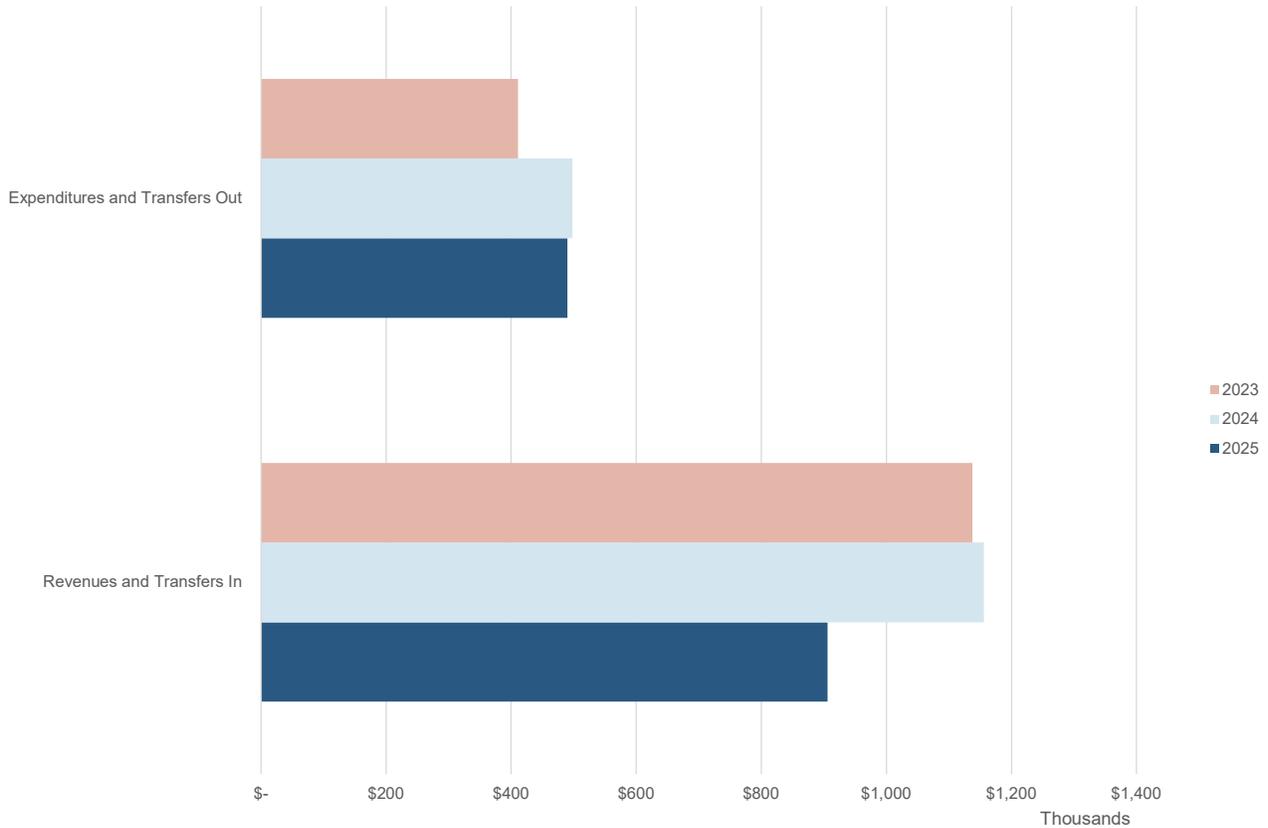
Fund 101 Hotel/Motel Special Revenue Fund
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses	2024 Expenses	2025 Expenses	2025 vs 2024	
	through December	through December	through December	\$	%
Salaries, Wages, & Overtime	\$ 74,666	\$ 94,181	\$ 52,065	\$ (42,116)	-44.7%
Benefits	18,335	21,186	10,375	(10,811)	-51.0%
Supplies	154	73	933	860	+1178.1%
Services	291,229	354,831	397,349	42,518	+12.0%
Transfers Out - Internal Cost Allocation	26,493	27,818	29,209	1,391	+5.0%
Total	\$ 410,877	\$ 498,089	\$ 489,931	\$ (8,158)	-1.6%

Fund 101 Hotel/Motel Special Revenue Fund
Year-to-Year Revenues and Transfers In by Category

Category	2023 Revenues	2024 Revenues	2025 Revenues	2025 vs 2024	
	through December	through December	through December	\$	%
Hotel/Motel Tax	\$ 971,162	\$ 984,326	\$ 822,929	\$ (161,397)	-16.4%
Investment Earnings	122,651	157,314	83,211	(74,103)	-47.1%
Total	\$ 1,137,813	\$ 1,155,640	\$ 906,140	\$ (249,500)	-21.6%

Fund 101 Prior Year Comparisons YTD



Fund 103 Residential Street Fund

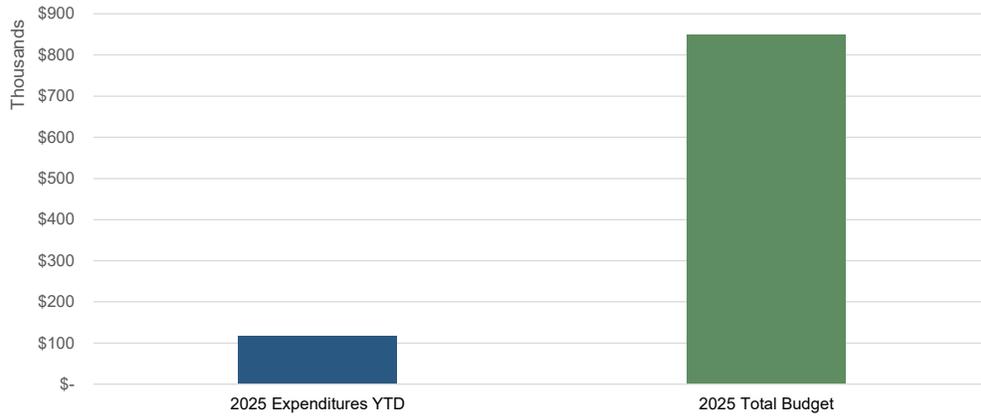
Overview

	2025 through December	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 304,190	\$ 1,130,000	26.9%
Expenditures	118,568	850,000	13.9%
Net Revenues Less Expenditures	\$ 185,622	\$ 280,000	% of Year Complete 100.0%

**Fund 103 Residential Street Fund
Expenditures and Transfers Out by Category**

Category	2025 Total Budget	2025 Expenses through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	-	3,336	(3,336)	-
Benefits	-	715	(715)	-
Supplies	\$ -	\$ 17,829	\$ (17,829)	-
Services	850,000	96,688	753,312	11.4%
Total	\$ 850,000	\$ 118,568	\$ 731,432	13.9%

Fund 103 Expenditures

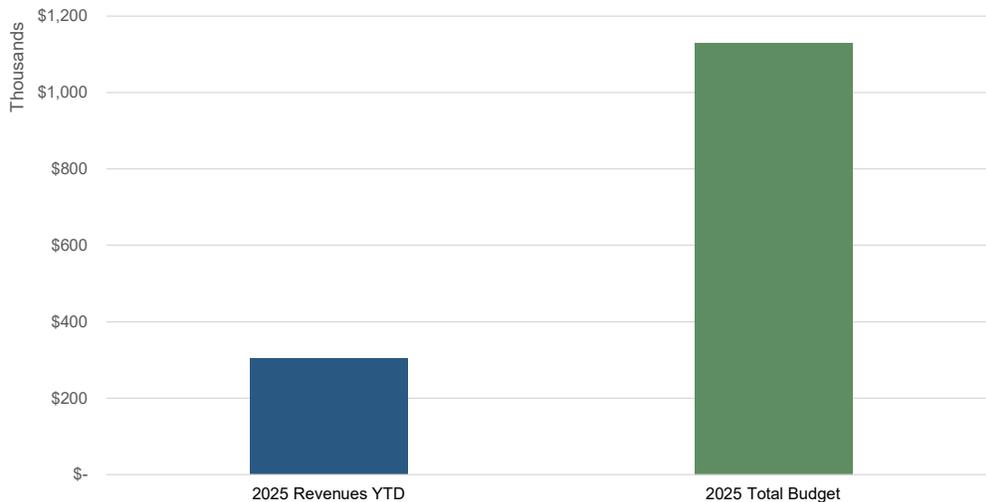


% of Year Complete
100.0%

Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Utility Taxes	\$ 100,000	\$ -	\$ (100,000)	0.0%
Grant Revenues	724,000	-	(724,000)	0.0%
State Entitlements	280,000	234,943	(45,057)	83.9%
Investment Earnings	26,000	69,246	43,246	266.3%
Total	\$ 1,130,000	\$ 304,190	\$ (825,810)	26.9%

Fund 103 Revenues



% of Year Complete
100.0%

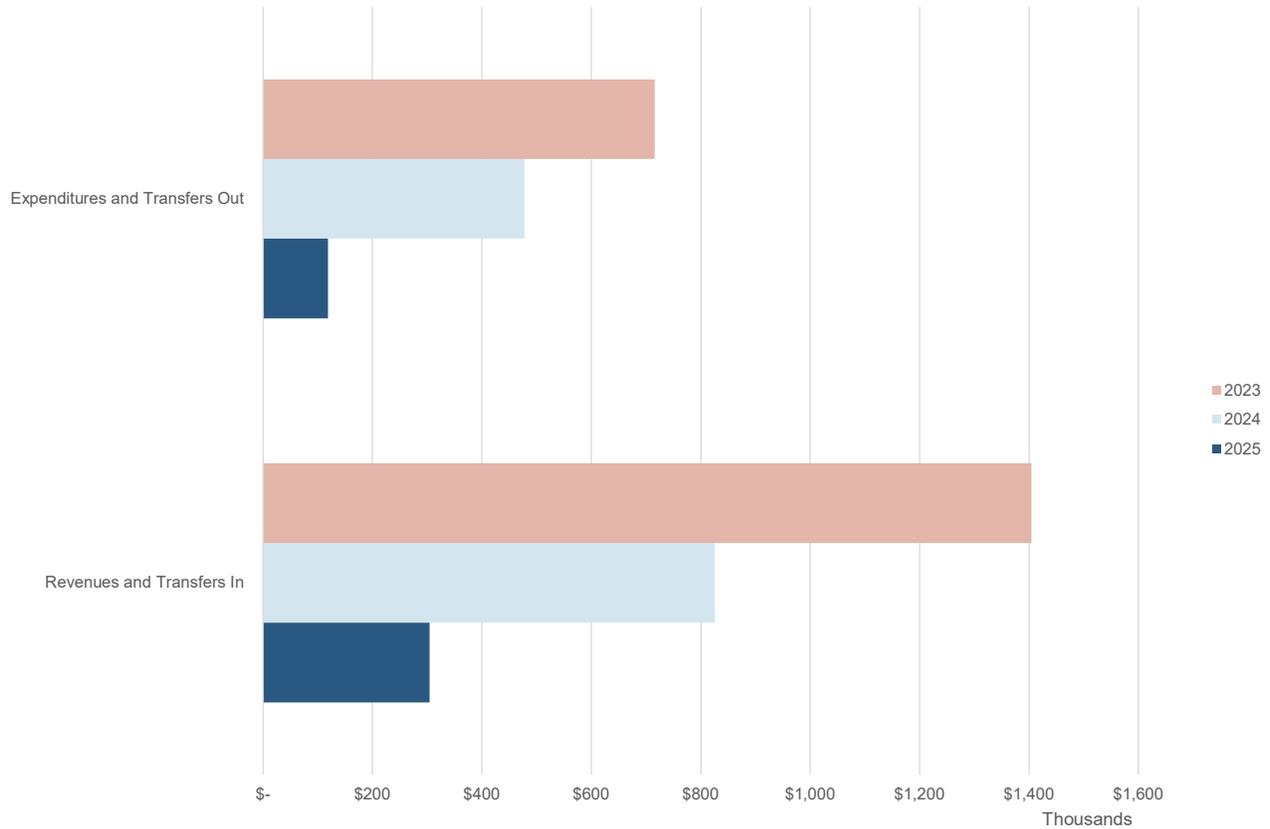
Fund 103 Residential Street Fund
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses	2024 Expenses	2025 Expenses	2025 vs 2024	
	through December	through December	through December	\$	%
Salaries, Wages, & Overtime	\$ 11,171	\$ 2,146	\$ 3,336	\$ 1,190	+55.5%
Benefits	6,107	916	715	(201)	-21.9%
Supplies	99,158	120,017	17,829	(102,188)	-85.1%
Services	454,098	298,745	96,688	(202,057)	-67.6%
Land, Structures, Machinery, Equipment	145,409	56,171	-	(56,171)	-100.0%
Total	\$ 715,943	\$ 477,995	\$ 118,568	\$ (359,427)	-75.2%

Fund 103 Residential Street Fund
Year-to-Year Revenues and Transfers In by Category

Category	2023 Revenues	2024 Revenues	2025 Revenues	2025 vs 2024	
	through December	through December	through December	\$	%
Grant Revenues	\$ 158,574	\$ 70,797	\$ -	\$ (70,797)	-100.0%
State Entitlements	301,042	286,215	234,943	(51,272)	-17.9%
Investment Earnings	36,871	67,100	69,246	2,146	+3.2%
Transfers In	257,977	401,572	-	(401,572)	-100.0%
Total	\$ 1,404,464	\$ 825,684	\$ 304,189	\$ (521,495)	-63.2%

Fund 103 Prior Year Comparisons YTD



Fund 104 Arterial Street Fund

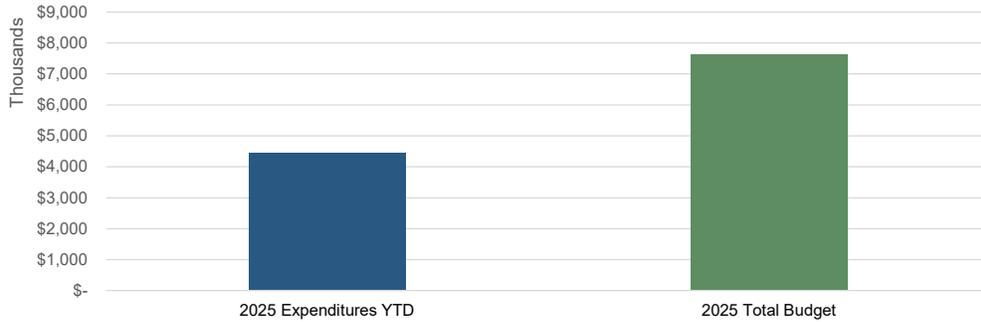
Overview

	2025 through December	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 6,911,628	\$ 5,586,001	123.7%
Expenditures	4,459,298	7,636,726	58.4%
Net Revenues Less Expenditures	\$ 2,452,330	\$ (2,050,725)	% of Year Complete 100.0%

Fund 104 Arterial Street Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 793,142	\$ 684,384	\$ 108,758	86%
Benefits	312,185	226,418	85,767	73%
Supplies	23,200	104,810	(81,610)	451.8%
Services	6,508,200	2,134,720	4,373,480	32.8%
Land, Structures, Machinery, Equipment	-	1,308,967	(1,308,967)	-
Total	\$ 7,636,727	\$ 4,459,299	\$ 3,177,428	58.4%

Fund 104 Expenditures

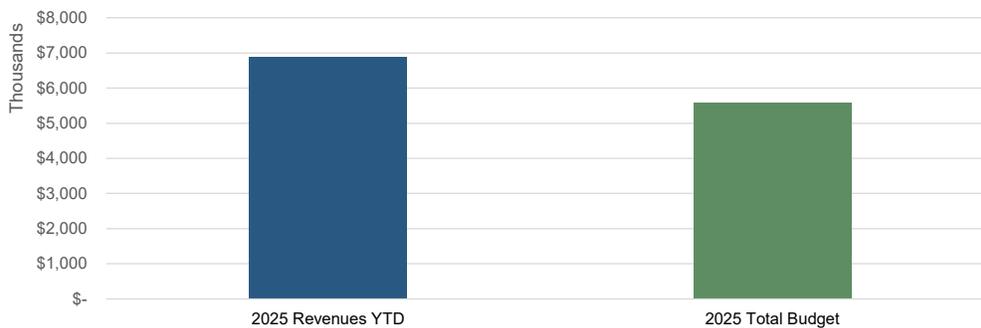


% of Year Complete
100.0%

Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Utility Taxes	\$ 1,320,000	\$ 1,297,065	\$ (22,935)	98.3%
Parking Tax	800,000	893,870	93,870	111.7%
Real Estate Excise Tax (REET)	500,000	224,607	(275,393)	44.9%
Permits	1	-	(1)	0.0%
Franchise Fees	450,000	559,083	109,083	124.2%
Grant Revenues	2,026,000	1,400,638	(625,362)	69.1%
State Entitlements	135,000	122,272	(12,728)	90.6%
General Government Revenue	-	360	360	-
Traffic Impact Fees	200,000	1,608,225	1,408,225	804.1%
Fines and Penalties	2,000	6,388	4,388	319.4%
Other Income	80,000	433,526	353,526	541.9%
Investment Earnings	73,000	339,214	266,214	464.7%
Total	\$ 5,586,001	\$ 6,885,248	\$ 1,299,247	123.3%

Fund 104 Revenues



% of Year Complete
100.0%

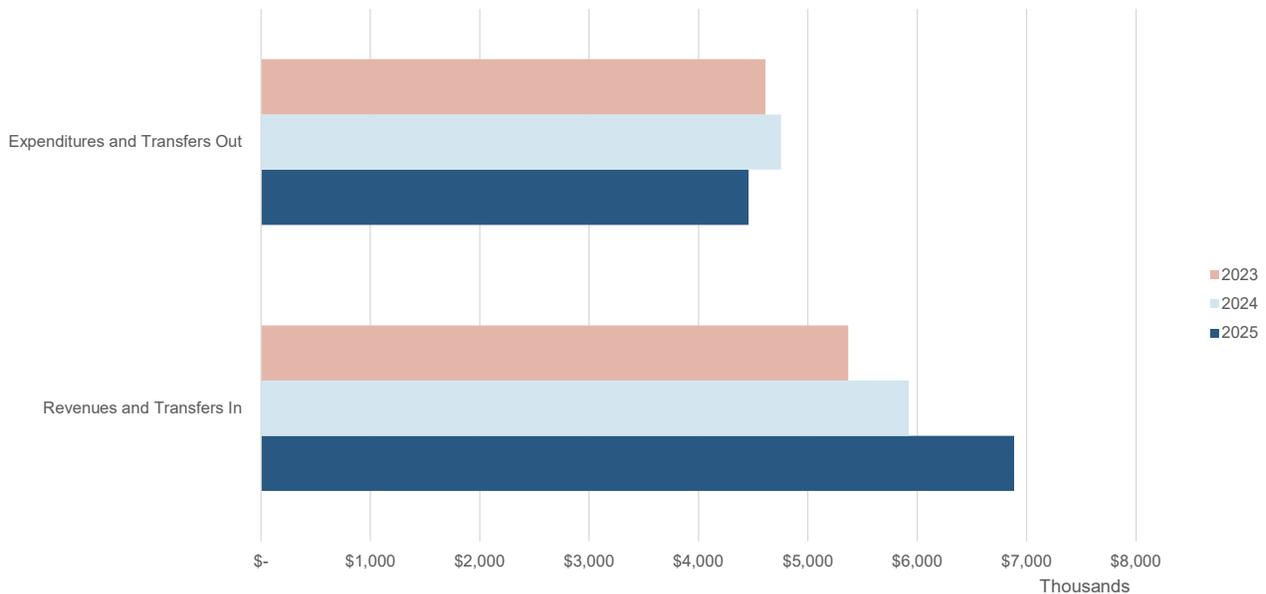
Fund 104 Arterial Street Fund
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses	2024 Expenses	2025 Expenses	2025 vs 2024	
	through December	through December	through December	\$	%
Salaries, Wages, & Overtime	\$ 412,458	\$ 539,068	\$ 684,384	\$ 145,316	+27.0%
Benefits	144,402	176,054	226,418	50,364	+28.6%
Supplies	88,103	124,429	104,810	(19,619)	-15.8%
Services	2,111,312	2,484,677	2,134,720	(349,957)	-14.1%
Land, Structures, Machinery, Equipment	1,854,466	1,431,949	1,308,967	(122,982)	-8.6%
Total	\$ 4,610,741	\$ 4,756,177	\$ 4,459,299	\$ (296,878)	-6.2%

Fund 104 Arterial Street Fund
Year-to-Year Revenues and Transfers In by Category

Category	2023 Revenues	2024 Revenues	2025 Revenues	2025 vs 2024	
	through December	through December	through December	\$	%
Utility Taxes	\$ 657,388	\$ 1,489,182	\$ 1,297,065	\$ (192,117)	-13%
Parking Tax	782,686	889,096	893,870	4,774	+0.5%
Real Estate Excise Tax (REET)	630,798	556,511	224,607	(331,904)	-59.6%
Permits	831	2	-	(2)	-100.0%
Franchise Fees	45,342	418,422	559,083	140,661	+33.6%
Grant Revenues	1,563,410	1,627,426	1,400,638	(226,788)	-13.9%
State Entitlements	147,120	146,500	122,272	(24,228)	-16.5%
General Government Revenue	-	425	360	(65)	-15.3%
Traffic Impact Fees	810,328	327,767	1,608,225	1,280,458	+390.7%
Fines and Penalties	11,081	3,102	6,388	3,286	+105.9%
Other Income	453,234	144,600	433,526	288,926	+199.8%
Investment Earnings	266,657	317,096	339,214	22,118	+7.0%
Total	\$ 5,368,875	\$ 5,920,129	\$ 6,885,248	\$ 965,119	+16.3%

Fund 104 Prior Year Comparisons YTD



Fund 109 Drug Seizure Fund

Overview

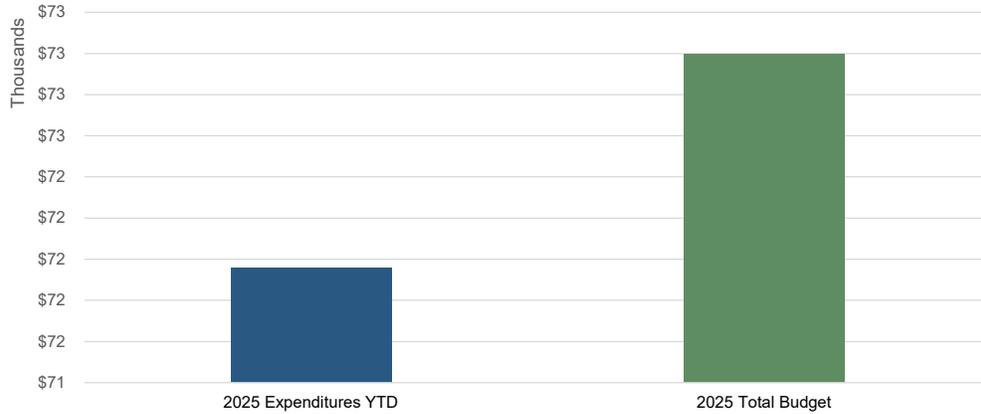
	2025 through December	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 15,814	\$ 98,100	16.1%
Expenditures	71,959	73,000	98.6%
Net Revenues Less Expenditures	\$ (56,145)	\$ 25,100	% of Year Complete 100.0%

**Fund 109 Drug Seizure Fund
Expenditures and Transfers Out by Category**

Category	2025 Total Budget	2025 Expenses through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Supplies	\$ 36,000	\$ 45,713	\$ (9,713)	127.0%
Services	37,000	26,246	10,754	70.9%
Total	\$ 73,000	\$ 71,959	\$ 1,041	98.6%

Fund 109 Expenditures

% of Year Complete
100.0%

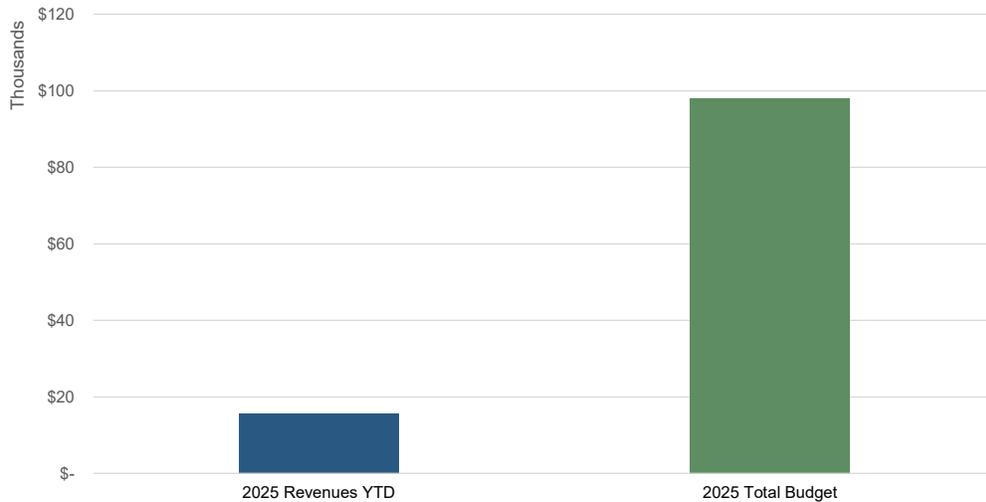


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Intergovernmental	\$ 35,000	\$ 14,339	\$ (20,661)	41.0%
Other Income	60,000	1,475	(58,525)	2.5%
Investment Earnings	3,100	-	(3,100)	0.0%
Total	\$ 98,100	\$ 15,814	\$ (82,286)	16.1%

Fund 109 Revenues

% of Year Complete
100.0%



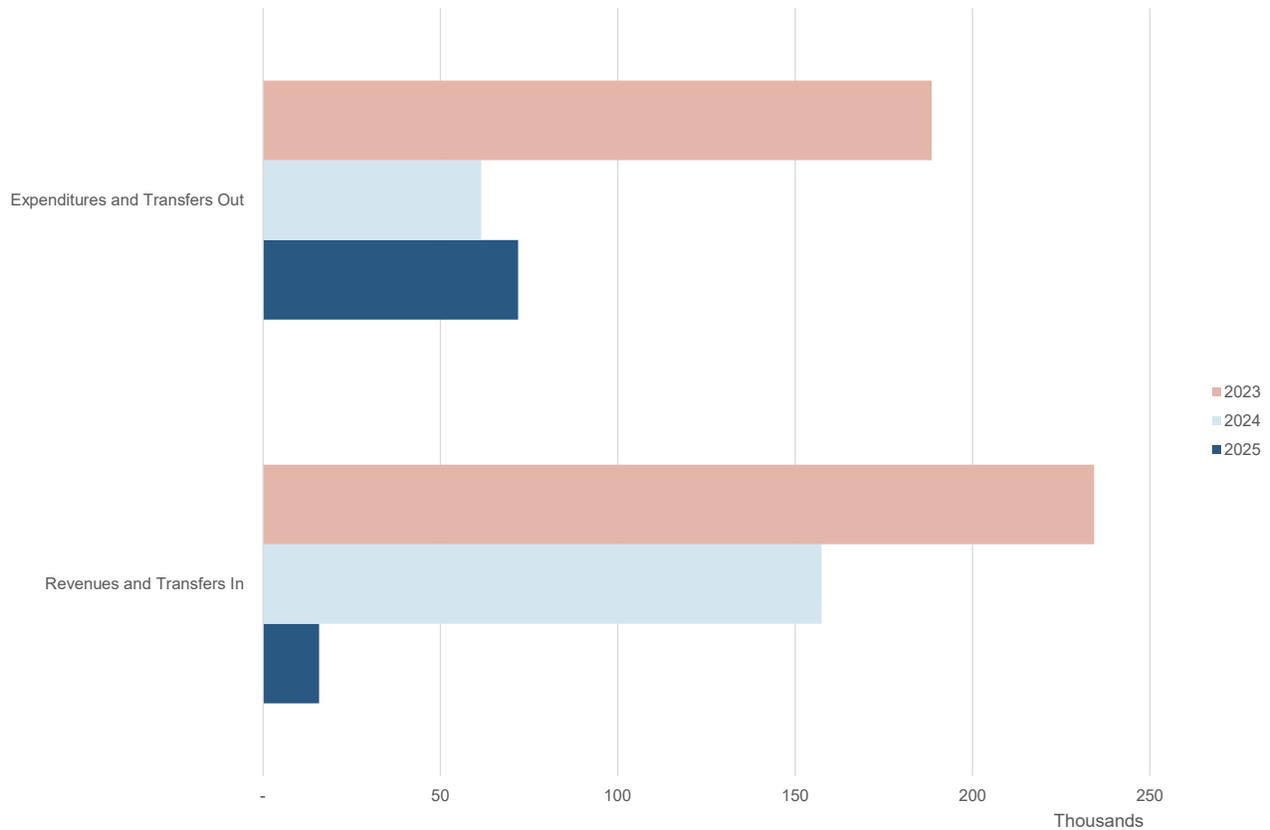
Fund 109 Drug Seizure Fund
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses	2024 Expenses	2025 Expenses	2025 vs 2024	
	through December	through December	through December	\$	%
Supplies	\$ 11,423	\$ 12,112	\$ 45,713	\$ 33,601	+277.4%
Services	177,070	49,339	26,246	(23,093)	-46.8%
Total	\$ 188,493	\$ 61,451	\$ 71,959	\$ 10,508	+17.1%

Fund 109 Drug Seizure Fund
Year-to-Year Revenues and Transfers In by Category

Category	2023 Revenues	2024 Revenues	2025 Revenues	2025 vs 2024	
	through December	through December	through December	\$	%
Grant Revenues	155,233	-	-	-	-
Intergovernmental	\$ 79,010	\$ -	\$ 14,339	\$ 14,339	-
Other Income	-	157,393	1,475	(155,918)	-99.1%
Investment Earnings	-	-	-	-	-
Total	\$ 234,243	\$ 157,393	\$ 15,814	\$ (141,579)	-90.0%

Fund 109 Prior Year Comparisons YTD



Fund 301 Land Acq., Rec. & Park Development

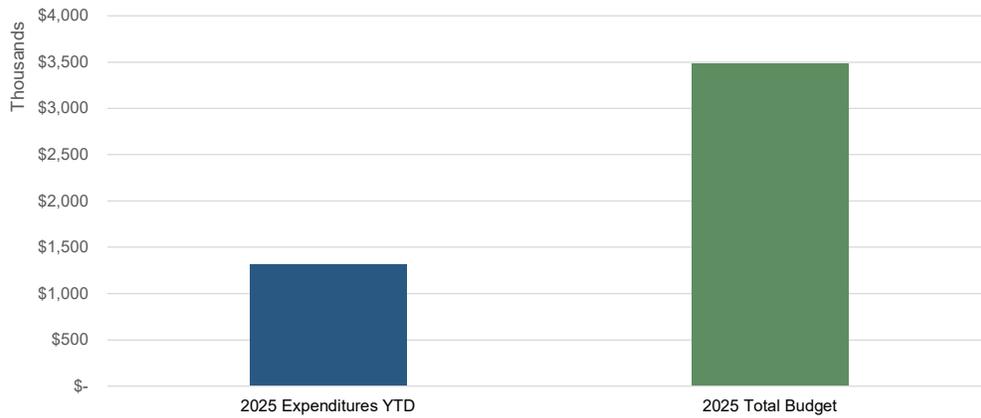
Overview

	2025 through December	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 1,809,143	\$ 2,841,300	63.7%
Expenditures	1,318,421	2,431,000	54.2%
Transfers Out	-	1,057,605	0.0%
Net Revenues Less Expenditures	\$ 490,722	\$ (647,305)	
			% of Year Complete 100.0%

Fund 301 Land Acq., Rec. & Park Development
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Supplies	\$ 30,000	\$ 6,893	\$ 23,107	23.0%
Services	1,876,000	896,759	979,241	47.8%
Land, Structures, Machinery, Equipment	525,000	414,769	110,231	79%
Transfers Out to Other Funds	1,057,605	-	1,057,605	0%
Total	\$ 3,488,605	\$ 1,318,421	\$ 2,170,184	37.8%

Fund 301 Expenditures

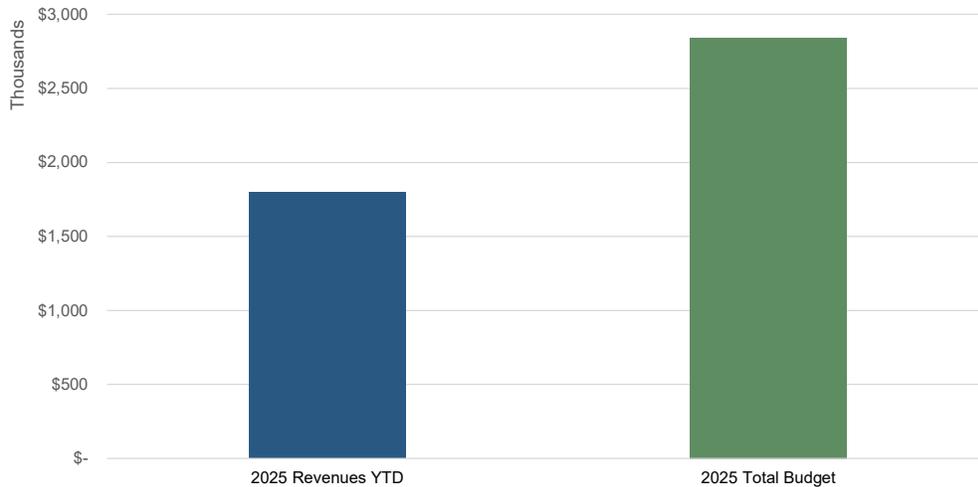


% of Year Complete
100.0%

Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Property Tax	\$ 207,800	\$ 266,623	\$ 58,823	128.3%
Real Estate Excise Tax (REET)	500,000	-	(500,000)	0.0%
Grant Revenues	1,976,000	1,249,810	(726,190)	63.2%
Park Impact Fees	100,000	86,359	(13,641)	86.4%
Investment Earnings	57,500	193,350	135,850	336.3%
Total	\$ 2,841,300	\$ 1,796,142	\$ (1,045,158)	63.2%

Fund 301 Revenues



% of Year Complete
100.0%

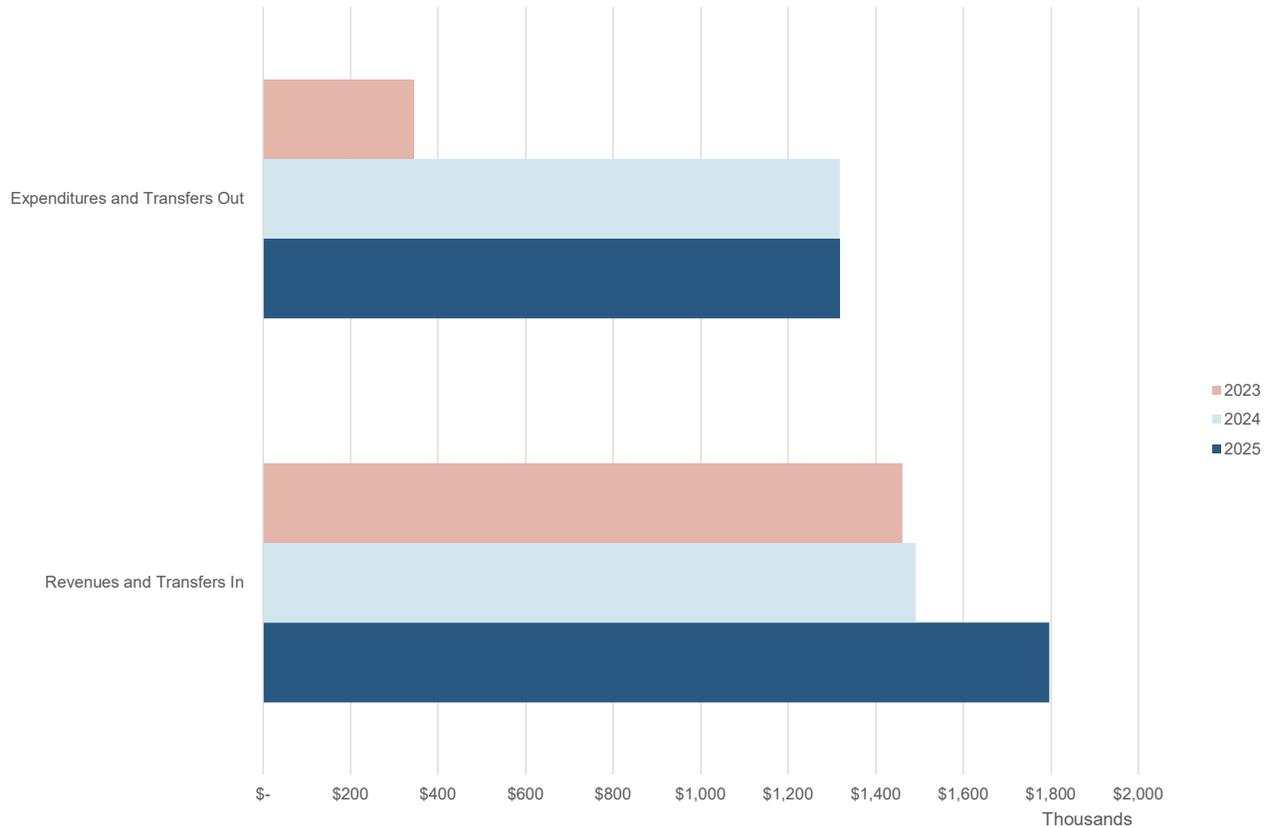
Fund 301 Land Acq., Rec. & Park Development
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses	2024 Expenses	2025 Expenses	2025 vs 2024	
	through December	through December	through December	\$	%
Supplies	102,868	38,146	6,893	(31,253)	-81.9%
Services	\$ 242,667	\$ 1,262,306	\$ 896,759	\$ (365,547)	-29.0%
Land, Structures, Machinery, Equipment	-	16,982	414,769	397,787	+2342.4%
Total	\$ 345,535	\$ 1,317,434	\$ 1,318,421	\$ 987	+0.1%

Fund 301 Land Acq., Rec. & Park Development
Year-to-Year Revenues and Transfers In by Category

Category	2023 Revenues	2024 Revenues	2025 Revenues	2025 vs 2024	
	through December	through December	through December	\$	%
Property Tax	\$ 183,848	\$ 197,905	\$ 266,623	\$ 68,718	+35%
Real Estate Excise Tax (REET)	-	-	-	-	-
Grant Revenues	-	82,919	1,249,810	1,166,891	+1407.3%
Park Impact Fees	983,847	969,266	86,359	(882,907)	-91.1%
Investment Earnings	177,512	210,072	193,350	(16,722)	-8%
Transfers In	115,931	31,000	-	(31,000)	-100%
Total	\$ 1,461,138	\$ 1,491,162	\$ 1,796,142	\$ 304,980	+20.5%

Fund 301 Prior Year Comparisons YTD



Fund 303 General Government Improvements

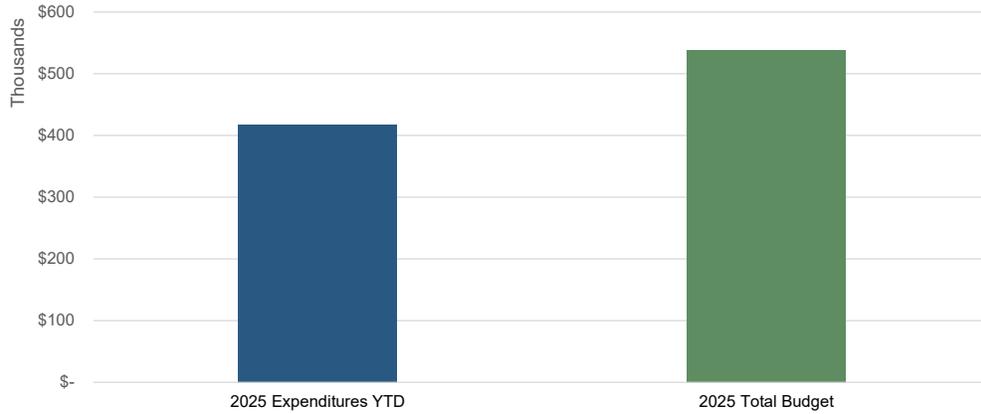
Overview

	2025 through December	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 51,636	\$ 1,000	5163.6%
Transfers In	438,000	843,000	52.0%
Expenditures	417,310	538,000	77.6%
Net Revenues Less Expenditures	\$ 72,326	\$ 306,000	% of Year Complete 100.0%

**Fund 303 General Government Improvements
Expenditures and Transfers Out by Category**

Category	2025 Total Budget	2025 Expenses through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Services	\$ 538,000	417,310	\$ 120,690	77.6%
Total	\$ 538,000	417,310	\$ 120,690	77.6%

Fund 303 Expenditures

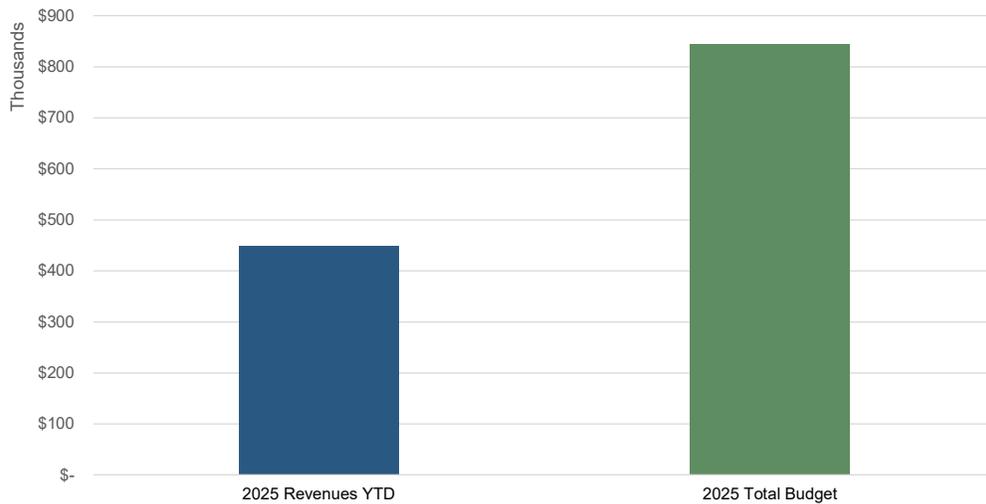


% of Year Complete
100.0%

Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Investment Earnings	\$ 1,000	\$ 9,633	\$ 8,633	963.3%
Transfer In From General Fund	843,000	438,000	(405,000)	52%
Total	\$ 844,000	\$ 447,633	\$ (396,367)	53.0%

Fund 303 Revenues



% of Year Complete
100.0%

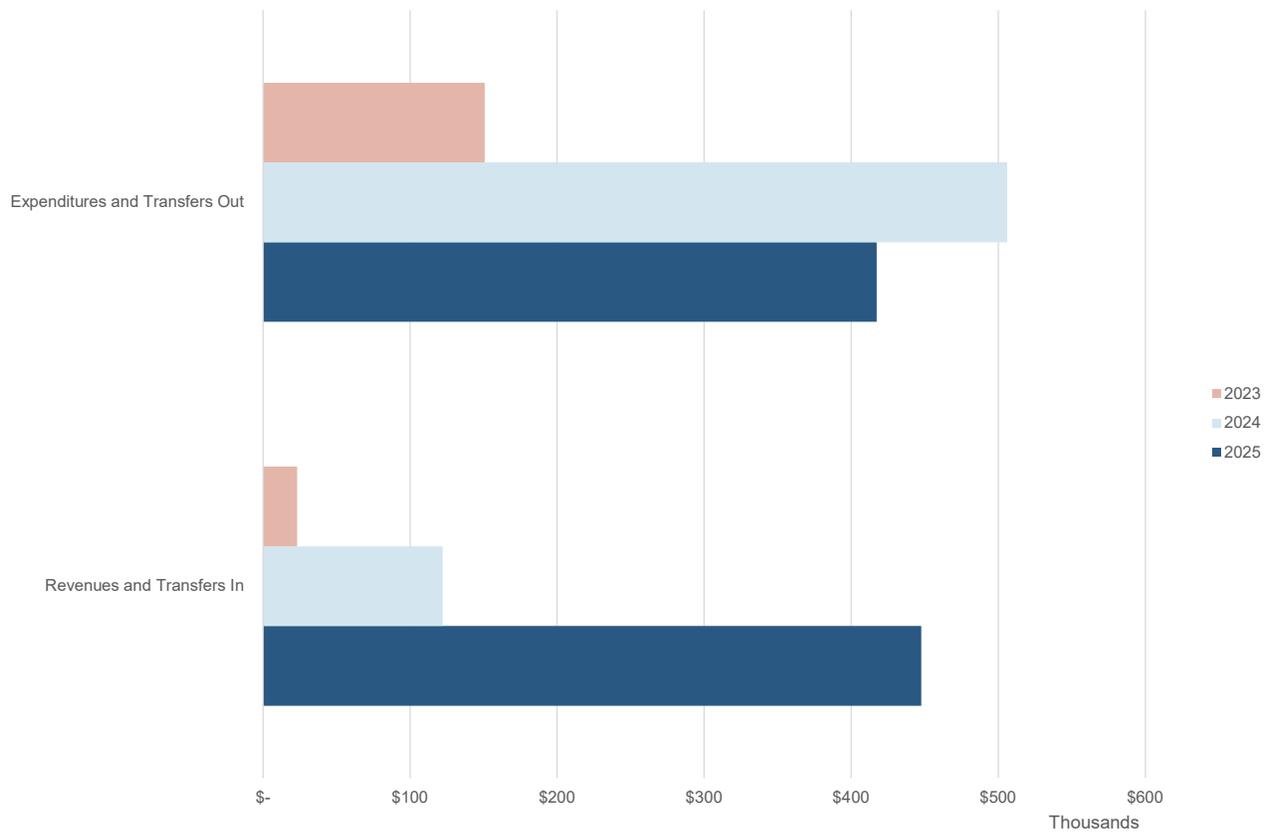
**Fund 303 General Government Improvements
Year-to-Year Expenditures & Transfers Out by Category**

Category	2023 Expenses	2024 Expenses	2025 Expenses	2025 vs 2024	
	through December	through December	through December	\$	%
Services	\$ 150,716	\$ 506,146	\$ 417,310	\$ (88,836)	-17.6%
Total	\$ 150,716	\$ 506,146	\$ 417,310	\$ (88,836)	-17.6%

**Fund 303 General Government Improvements
Year-to-Year Revenues and Transfers In by Category**

Category	2023 Revenues	2024 Revenues	2025 Revenues	2025 vs 2024	
	through December	through December	through December	\$	%
Investment Earnings	\$ 23,042	\$ 22,126	\$ 9,633	\$ (12,493)	-56%
Transfer In From General Fund	-	100,000	438,000	338,000	+338%
Total	\$ 23,042	\$ 122,126	\$ 447,633	\$ 325,507	+266.5%

Fund 303 Prior Year Comparisons YTD



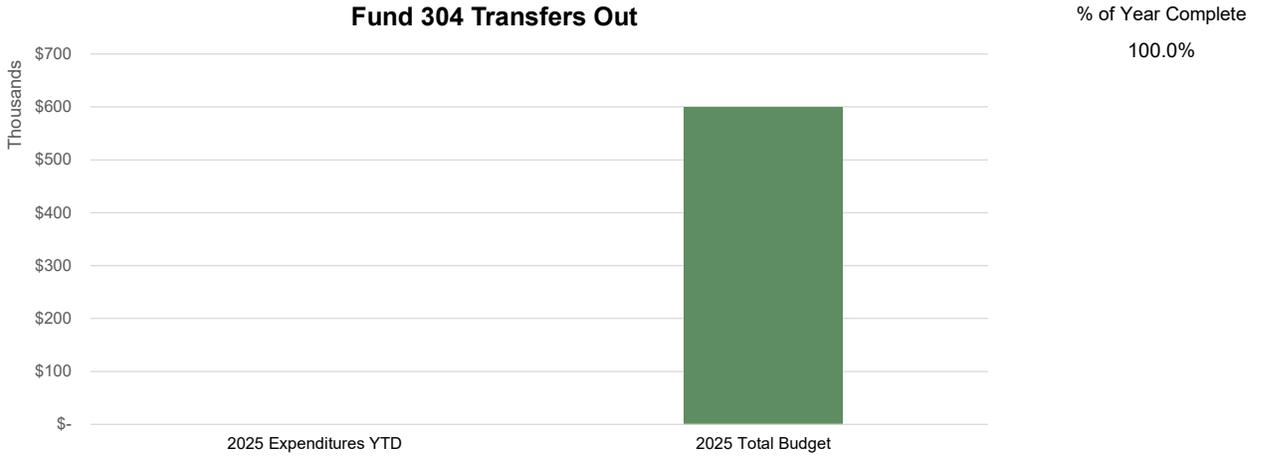
Fund 304 Fire Improvements

Overview

	2025 through December	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 60,411	\$ 600,000	10.1%
Transfers Out	-	600,000	0.0%
Net Revenues Less Expenditures	\$ 60,411	\$ -	% of Year Complete 100.0%

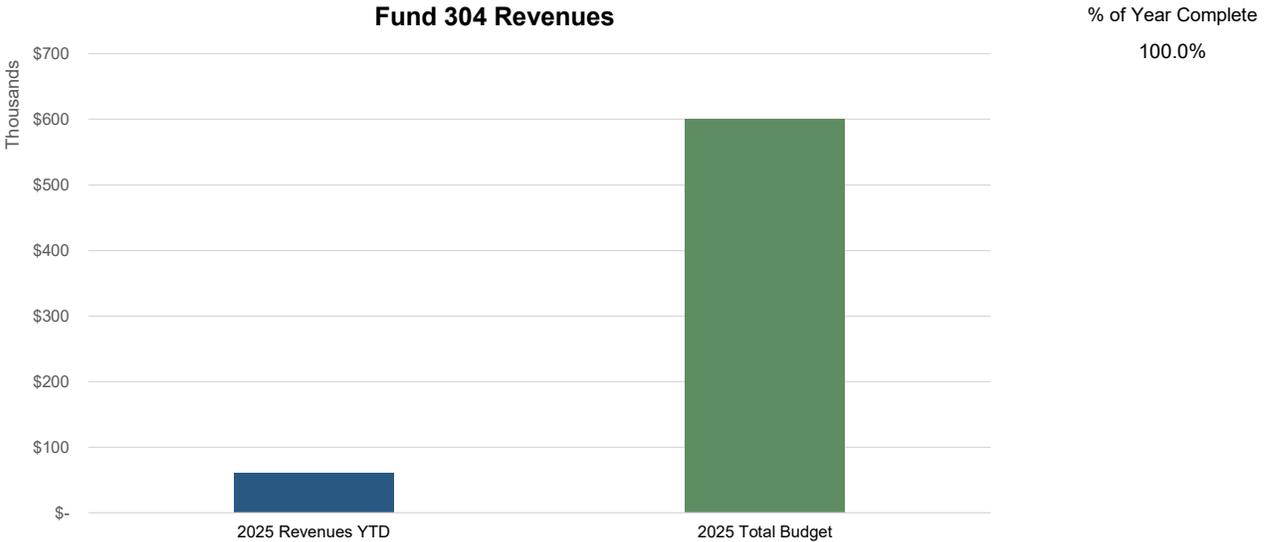
**Fund 304 Fire Improvements
Transfers Out**

Category	2025 Total Budget	2025 Transfers Out through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Transfers Out to Other Funds	\$ 600,000	\$ -	\$ 600,000	0%
Total	\$ 600,000	\$ -	\$ 600,000	0.0%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Fire Impact Fees	\$ 600,000	\$ 59,711	\$ (540,289)	10.0%
Investment Earnings	-	700	700	-
Total	\$ 600,000	\$ 60,411	\$ (539,589)	10.1%



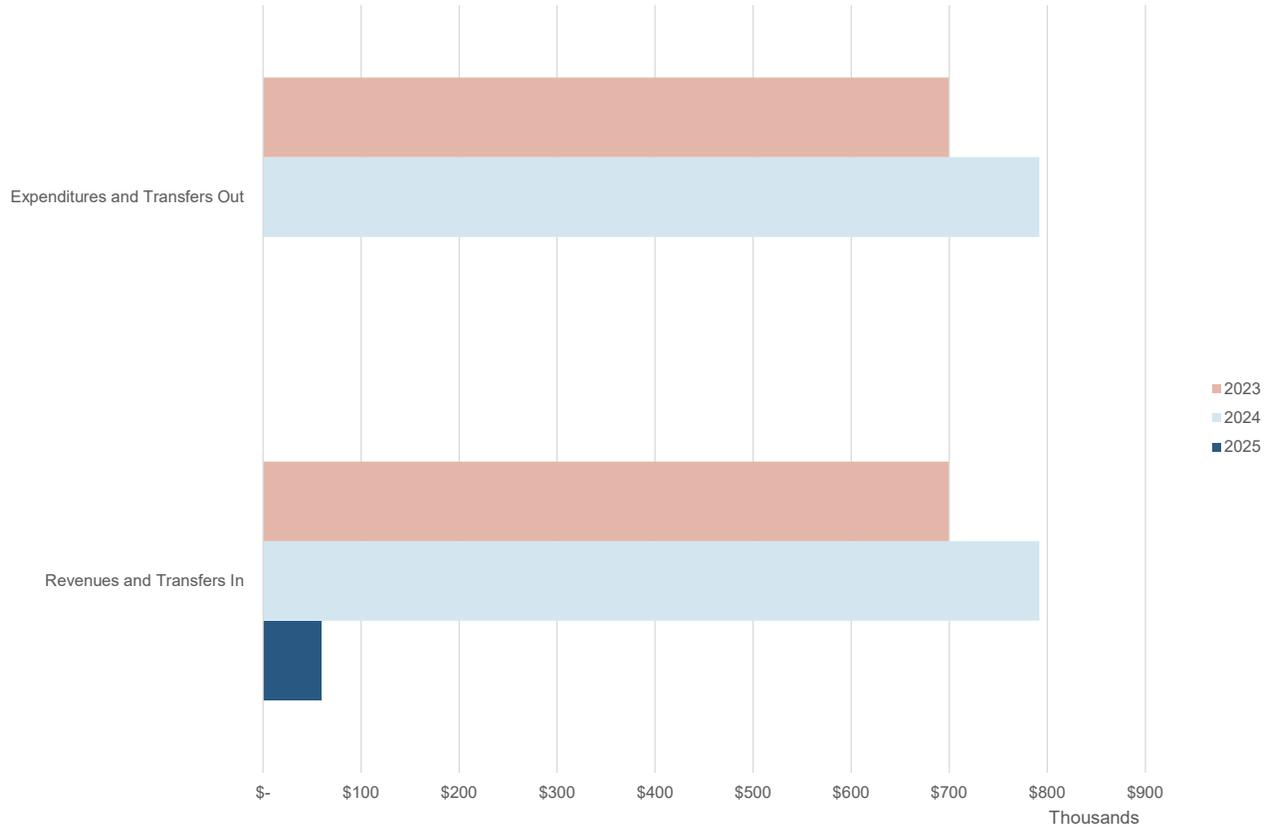
Fund 304 Fire Improvements
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses	2024 Expenses	2025 Expenses	2025 vs 2024	
	through December	through December	through December	\$	%
Transfers Out to Other Funds	\$ 699,274	\$ 791,835	\$ -	\$ (791,835)	-100%
Total	\$ 699,274	\$ 791,835	\$ -	\$ (791,835)	-100.0%

Fund 304 Fire Improvements
Year-to-Year Revenues and Transfers In by Category

Category	2023 Revenues	2024 Revenues	2025 Revenues	2025 vs 2024	
	through December	through December	through December	\$	%
Fire Impact Fees	\$ 699,274	\$ 791,835	\$ 59,711	\$ (732,124)	-92.5%
Total	\$ 699,274	\$ 791,835	\$ 59,711	\$ (732,124)	-92.5%

Fund 304 Prior Year Comparisons YTD



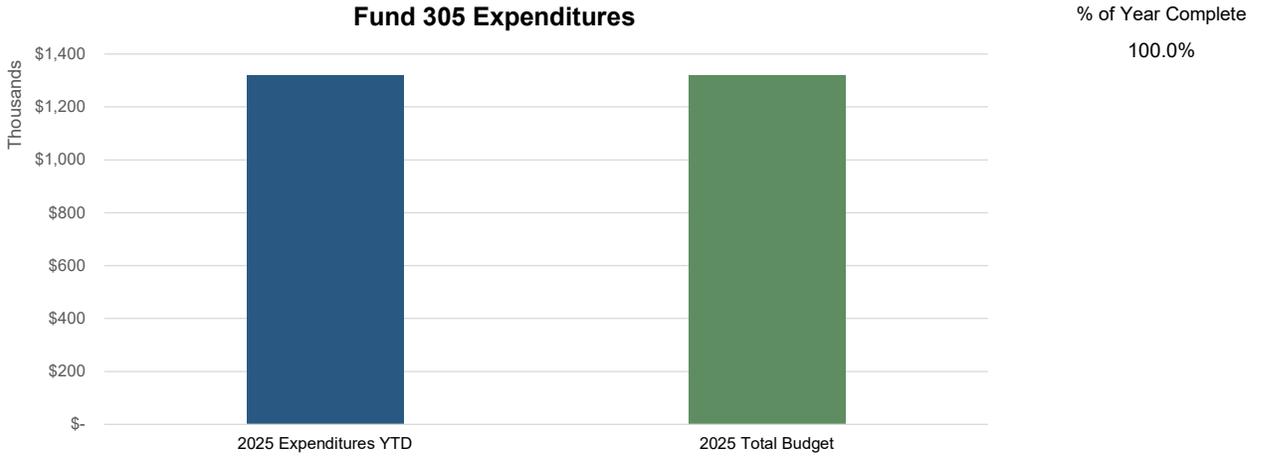
Fund 305 Public Safety Plan

Overview

	2025 through December	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 574,388	\$ 15,000	3829.3%
Transfers In	-	1,100,000	0.0%
Transfers Out	1,318,824	1,318,824	100.0%
Net Revenues Less Expenditures	\$ (744,436)	\$ (203,824)	% of Year Complete 100.0%

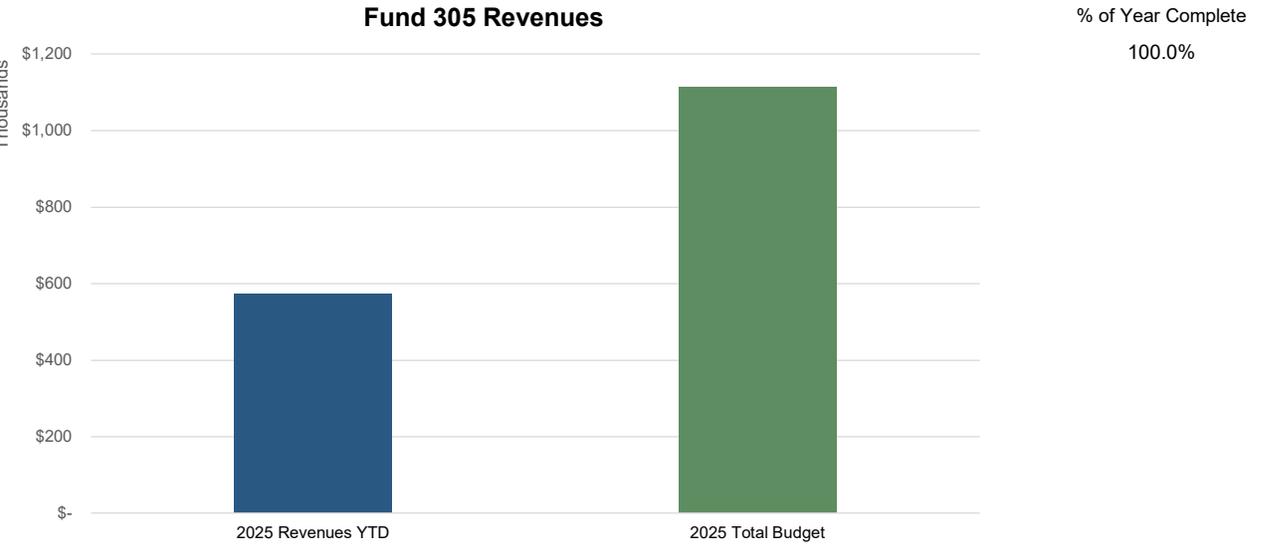
Fund 305 Public Safety Plan
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Transfers Out to Other Funds	\$ 1,318,824	\$ 1,318,824	\$ -	100%
Total	\$ 1,318,824	\$ 1,318,824	\$ -	100.0%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Real Estate Excise Tax (REET)	\$ -	\$ 224,607	\$ 224,607	-
Investment Earnings	15,000	49,781	34,781	331.9%
Transfers In	1,100,000	-	(1,100,000)	0%
Total	\$ 1,115,000	\$ 574,388	\$ (540,612)	51.5%



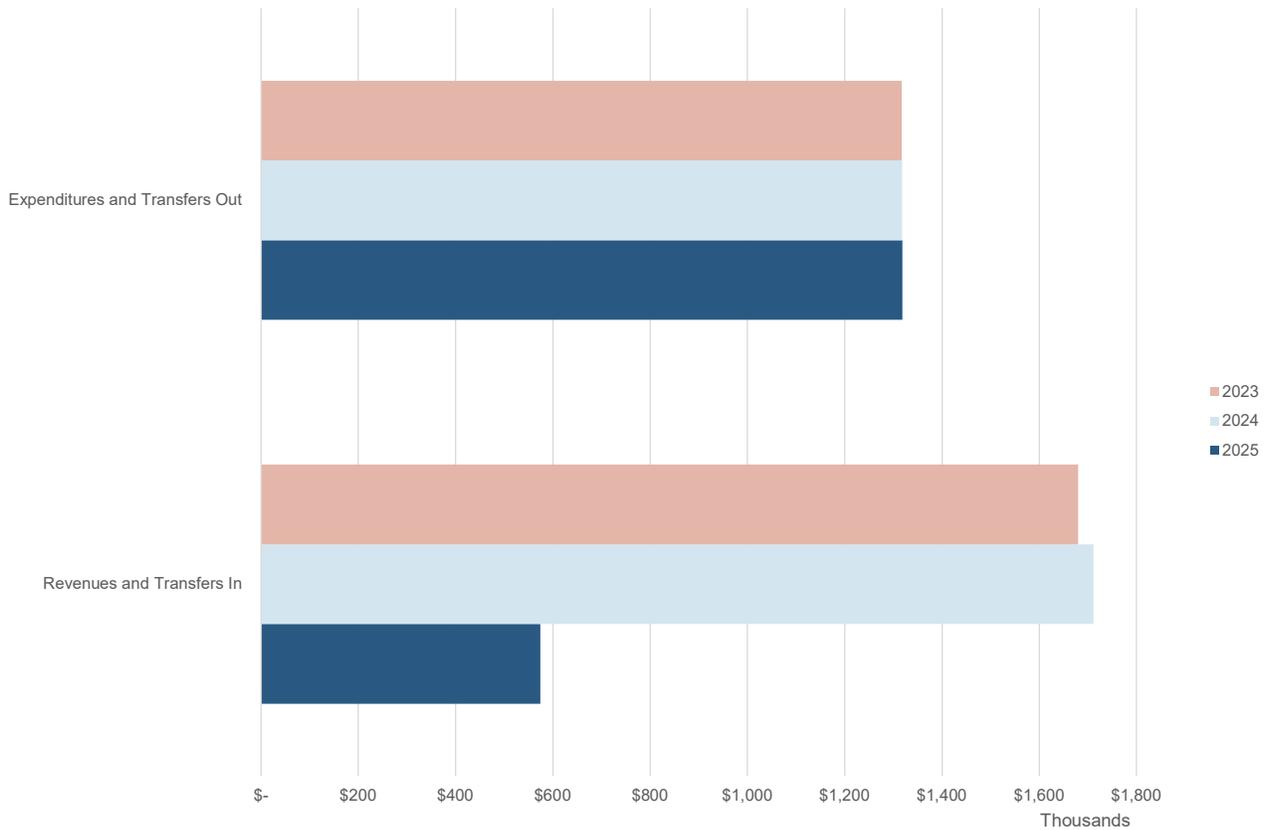
Fund 305 Public Safety Plan
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses	2024 Expenses	2025 Expenses	2025 vs 2024	
	through December	through December	through December	\$	%
Transfers Out to Other Funds	\$ 1,319,019	\$ 1,317,849	\$ 1,318,824	975	+0%
Total	\$ 1,317,319	\$ 1,317,849	\$ 1,318,824	975	+0.1%

Fund 305 Public Safety Plan
Year-to-Year Revenues and Transfers In by Category

Category	2023 Revenues	2024 Revenues	2025 Revenues	2025 vs 2024	
	through December	through December	through December	\$	%
Real Estate Excise Tax (REET)	\$ 630,798	\$ 556,511	\$ 224,607	\$ (331,904)	-59.6%
Investment Earnings	50,212	62,915	49,781	(13,134)	-21%
Total	\$ 1,680,284	\$ 1,711,261	\$ 574,388	\$ (1,136,873)	-66.4%

Fund 305 Prior Year Comparisons YTD



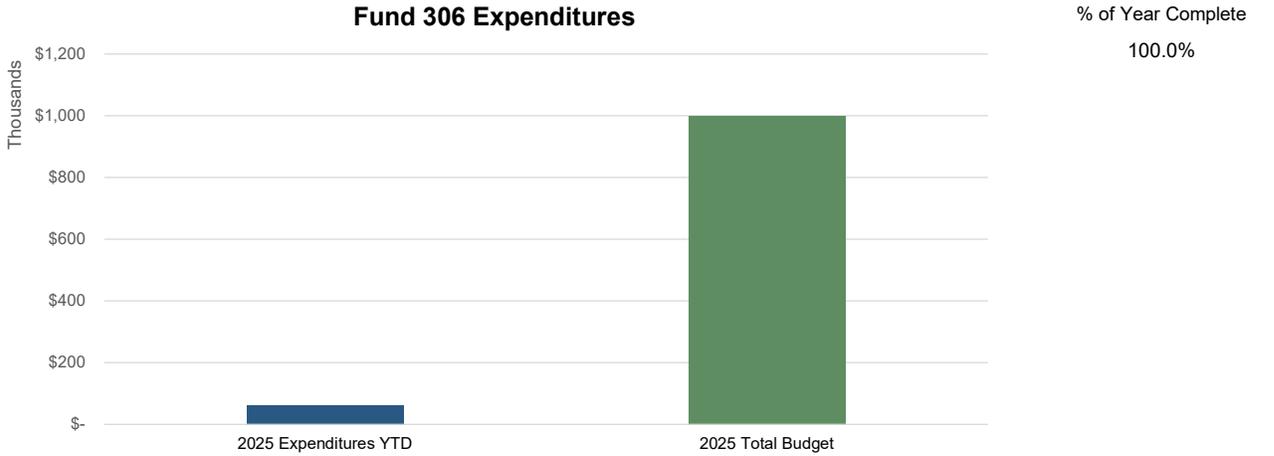
Fund 306 City Facilities

Overview

	2025 through December	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 31,889	\$ 846,937	3.8%
Transfers In	999,999	1,000,000	100.0%
Expenditures	62,300	1,000,000	6.2%
Net Revenues Less Expenditures	\$ 969,588	\$ 846,937	% of Year Complete 100.0%

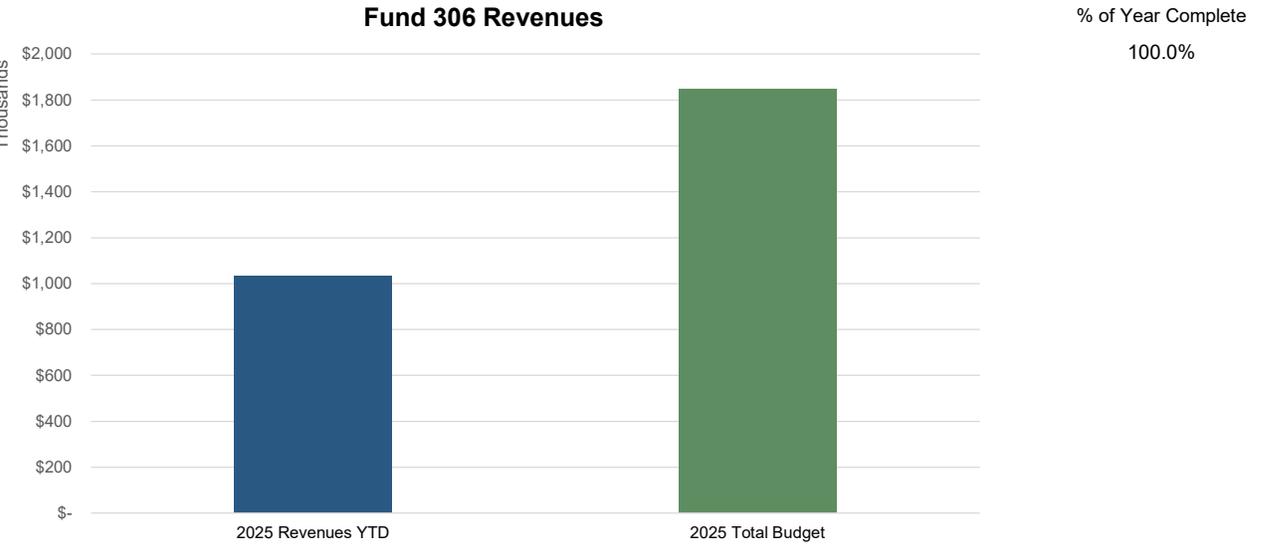
Fund 306 City Facilities
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Services	\$ 1,000,000	\$ 62,300	\$ 937,700	6.2%
Total	\$ 1,000,000	\$ 62,300	\$ 937,700	6.2%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Investment Earnings	\$ 5,000	\$ 31,889	\$ 26,889	637.8%
Rent & Concessions	841,937	-	(841,937)	0.0%
Transfers In	1,000,000	999,999	(1)	100%
Total	\$ 1,846,937	\$ 1,031,888	\$ (815,049)	55.9%



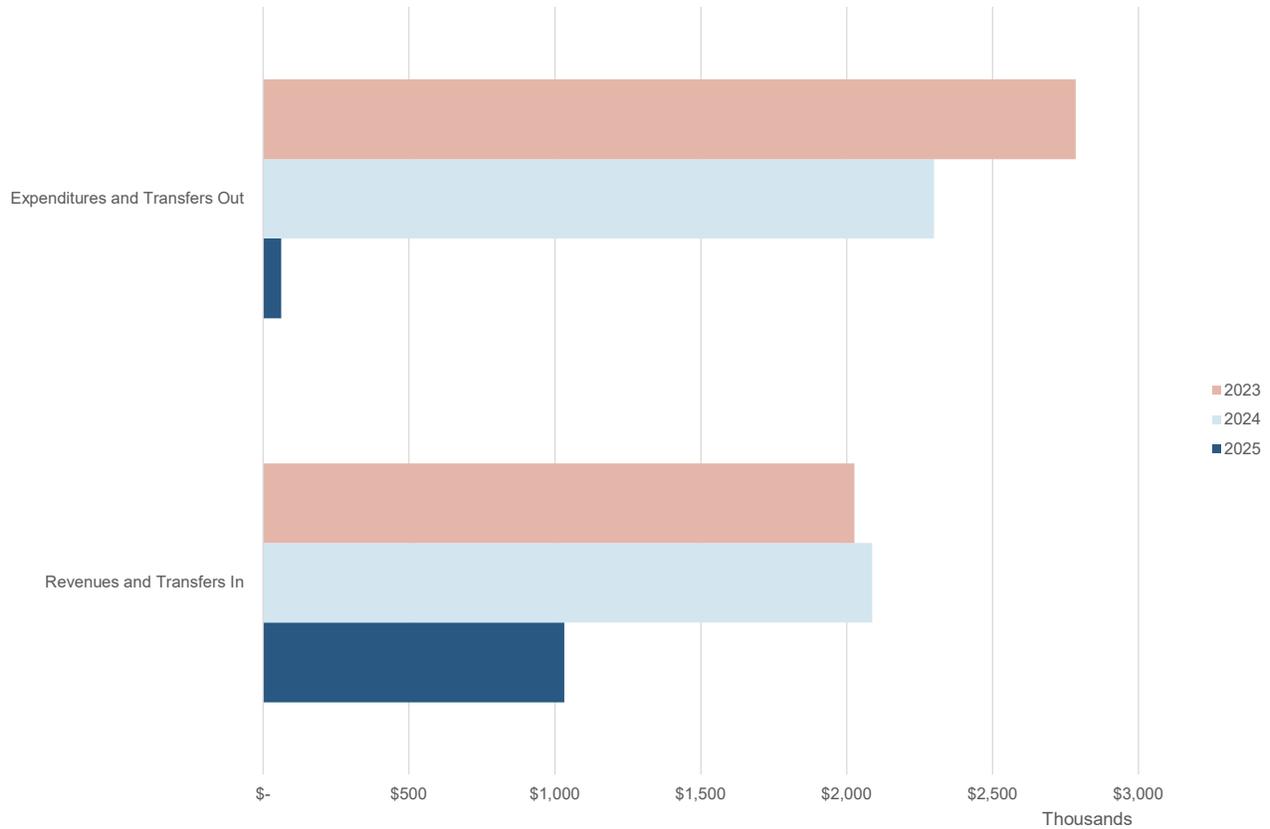
Fund 306 City Facilities
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through December		2024 Expenses through December		2025 Expenses through December		2025 vs 2024	
	\$		\$		\$		\$	%
Services	\$	1,305,172	\$	2,298,357	\$	62,300	\$ (2,236,057)	-97.3%
Land, Structures, Machinery, Equipment		1,464,205		808		-	(808)	-100.0%
Total	\$	2,784,441	\$	2,299,165	\$	62,300	\$ (2,236,865)	-97.3%

Fund 306 City Facilities
Year-to-Year Revenues and Transfers In by Category

Category	2023 Revenues through December		2024 Revenues through December		2025 Revenues through December		2025 vs 2024	
	\$		\$		\$		\$	%
Grant Revenues		-		246,870		-	(246,870)	-100.0%
Investment Earnings	\$	26,709	\$	15,764	\$	31,889	\$ 16,125	+102.3%
Transfers In		2,000,000		1,824,783		999,999	(824,784)	-45%
Total	\$	2,026,709	\$	2,087,417	\$	1,031,888	\$ (1,055,529)	-50.6%

Fund 306 Prior Year Comparisons YTD



Fund 401 Water Utility Fund

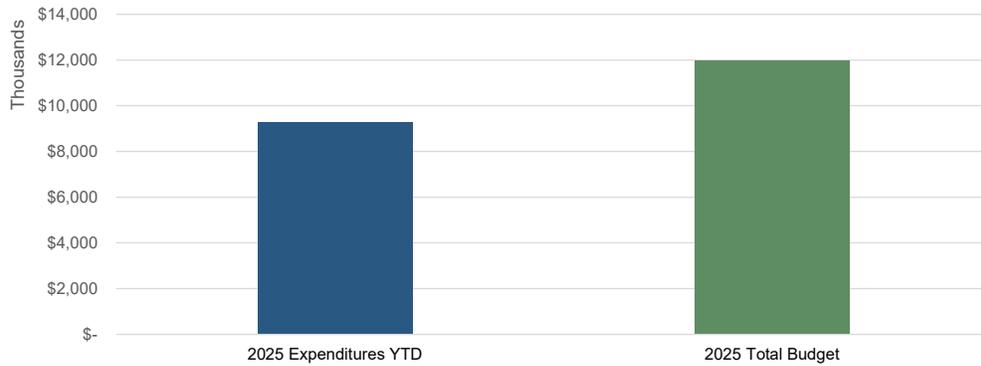
Overview

	2025 through December	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 9,447,795	\$ 11,341,356	83.3%
Expenditures	7,780,393	10,493,596	74.1%
Transfers Out	1,507,615	1,507,615	100.0%
Net Revenues Less Expenditures	\$ 159,787	\$ (659,855)	% of Year Complete 100.0%

Fund 401 Water Utility Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 957,112	\$ 895,738	\$ 61,374	94%
Benefits	538,827	362,891	175,936	67%
Supplies	3,105,196	3,057,516	47,680	98.5%
Services	5,677,288	2,209,701	3,467,587	38.9%
Land, Structures, Machinery, Equipment	-	1,207,931	(1,207,931)	-
Other Expenditures	215,173	46,615	168,558	21.7%
Transfers Out - Internal Cost Allocation	816,232	816,232	-	100%
Transfers Out - Debt Service	358,050	358,050	-	100%
Transfers Out to Other Funds	333,333	333,333	-	100%
Total	\$ 12,001,211	\$ 9,288,007	\$ 2,713,204	77.4%

Fund 401 Expenditures and Transfers Out

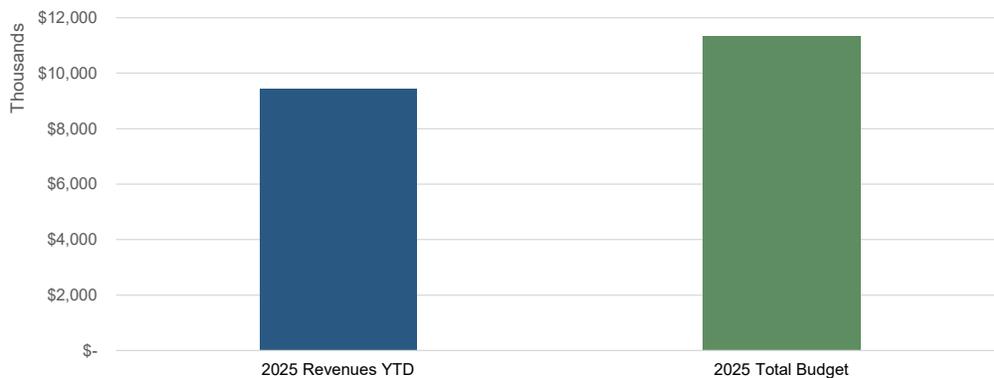


% of Year Complete
100.0%

Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Water Sales	\$ 9,239,856	\$ 9,312,257	\$ 72,401	100.8%
Security Revenue	-	(11,467)	(11,467)	-
Other Income	1,500	29,229	27,729	1948.6%
Investment Earnings	100,000	117,774	17,774	117.8%
Bond Proceeds	2,000,000	-	(2,000,000)	0%
Total	\$ 11,341,356	\$ 9,447,793	\$ (1,893,563)	83.3%

Fund 401 Revenues



% of Year Complete
100.0%

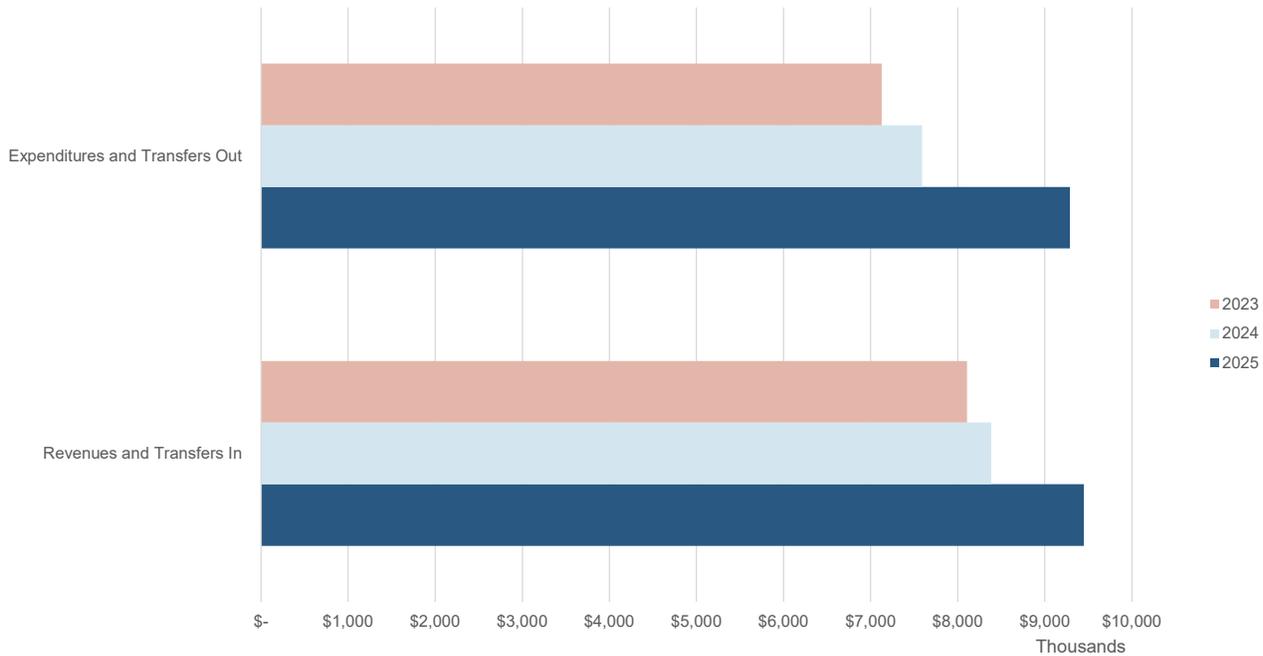
Fund 401 Water Utility Fund
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through December	2024 Expenses through December	2025 Expenses through December	2025 vs 2024	
				\$	%
Salaries, Wages, & Overtime	\$ 730,760	\$ 1,025,301	\$ 895,738	\$ (129,563)	-12.6%
Benefits	246,709	290,698	362,891	72,193	+24.8%
Supplies	2,920,237	2,943,697	3,057,516	113,819	+3.9%
Services	2,038,140	1,931,595	2,209,701	278,106	+14.4%
Land, Structures, Machinery, Equipment	(389,108)	(137,497)	1,207,931	1,345,428	-978.5%
Other Expenditures	128,606	61,047	46,615	(14,432)	-24%
Transfers Out - Internal Cost Allocation	740,347	777,364	816,232	38,868	+5%
Transfers Out - Debt Service	358,046	358,046	358,050	4	+0%
Transfers Out to Other Funds	354,758	340,000	333,333	(6,667)	-2%
Total	\$ 7,128,495	\$ 7,590,251	\$ 9,288,007	\$ 1,697,756	+22.4%

Fund 401 Water Utility Fund
Year-to-Year Revenues and Transfers In by Category

Category	2023 Revenues through December	2024 Revenues through December	2025 Revenues through December	2025 vs 2024	
				\$	%
Water Sales	\$ 7,840,967	\$ 8,202,910	\$ 9,312,257	\$ 1,109,347	+14%
Security Revenue	10,574	6,626	(11,467)	(18,093)	-273.1%
Other Income	42,902	4,430	29,229	24,799	+559.8%
Investment Earnings	213,790	171,729	117,774	(53,955)	-31%
Total	\$ 8,108,233	\$ 8,385,695	\$ 9,447,793	\$ 1,062,098	+12.7%

Fund 401 Prior Year Comparisons YTD



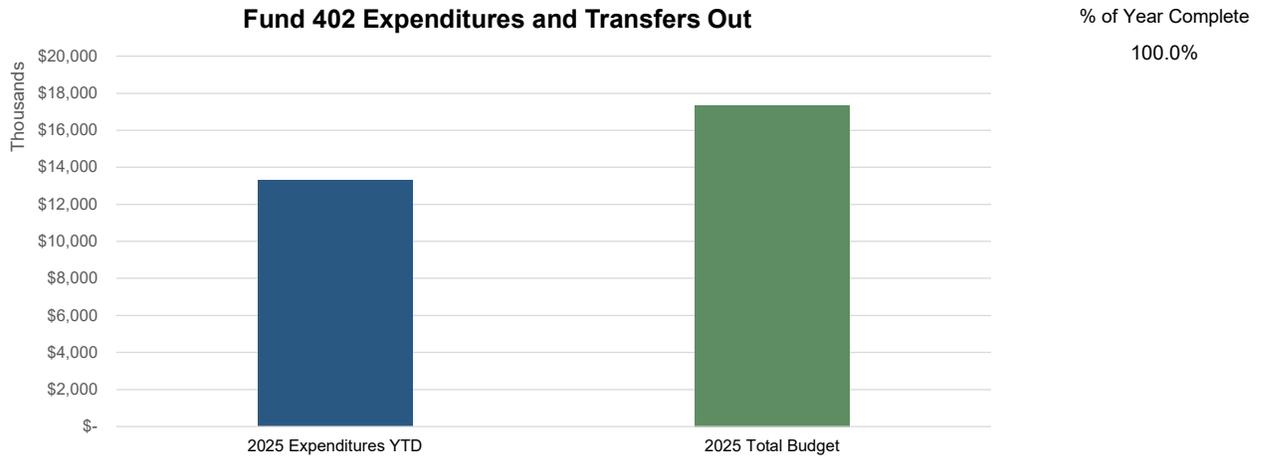
Fund 402 Sewer Utility Fund

Overview

	2025 through December	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 11,937,148	\$ 12,527,105	95.3%
Transfers In	947,111	947,112	100.0%
Expenditures	12,097,918	16,129,584	75.0%
Transfers Out	1,221,086	1,221,086	100.0%
Net Revenues Less Expenditures	\$ (434,745)	\$ (3,876,453)	% of Year Complete 100.0%

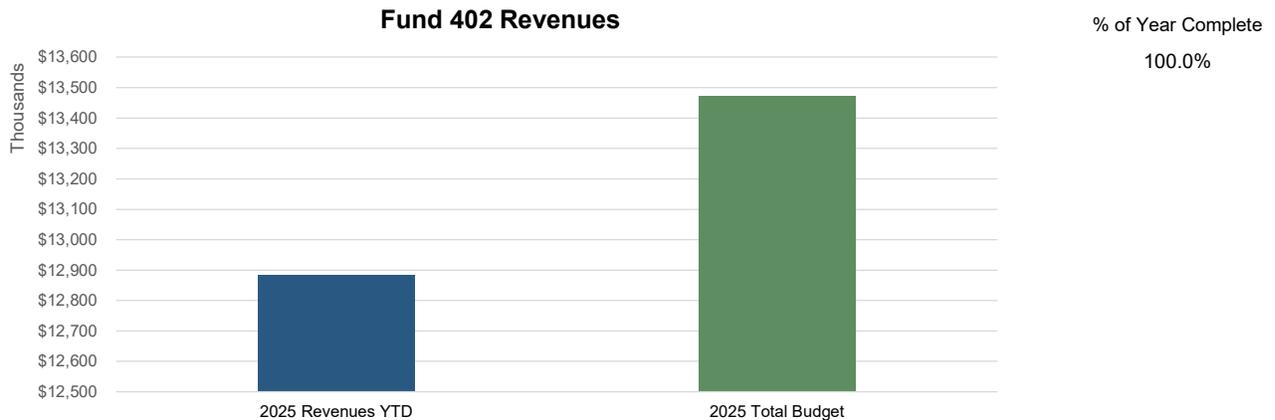
Fund 402 Sewer Utility Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 666,584	\$ 739,266	\$ (72,682)	111%
Benefits	482,884	309,377	173,507	64%
Supplies	6,214,355	5,676,628	537,727	91.3%
Services	8,611,358	2,469,068	6,142,290	28.7%
Land, Structures, Machinery, Equipment	-	2,750,678	(2,750,678)	-
Other Expenditures	154,403	152,901	1,502	99%
Transfers Out - Internal Cost Allocation	687,666	687,666	-	100%
Transfers Out - Debt Service	200,087	200,087	-	100%
Transfers Out to Other Funds	333,333	333,333	-	100%
Total	\$ 17,350,670	\$ 13,319,004	\$ 4,031,666	76.8%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Sewer Sales	\$ 12,127,105	\$ 11,472,141	\$ (654,964)	94.6%
Other Income	-	87,894	87,894	-
Investment Earnings	400,000	377,113	(22,887)	94.3%
Transfers In - General Fund	947,112	947,111	(1)	100.0%
Total	\$ 13,474,217	\$ 12,884,259	\$ (589,958)	95.6%



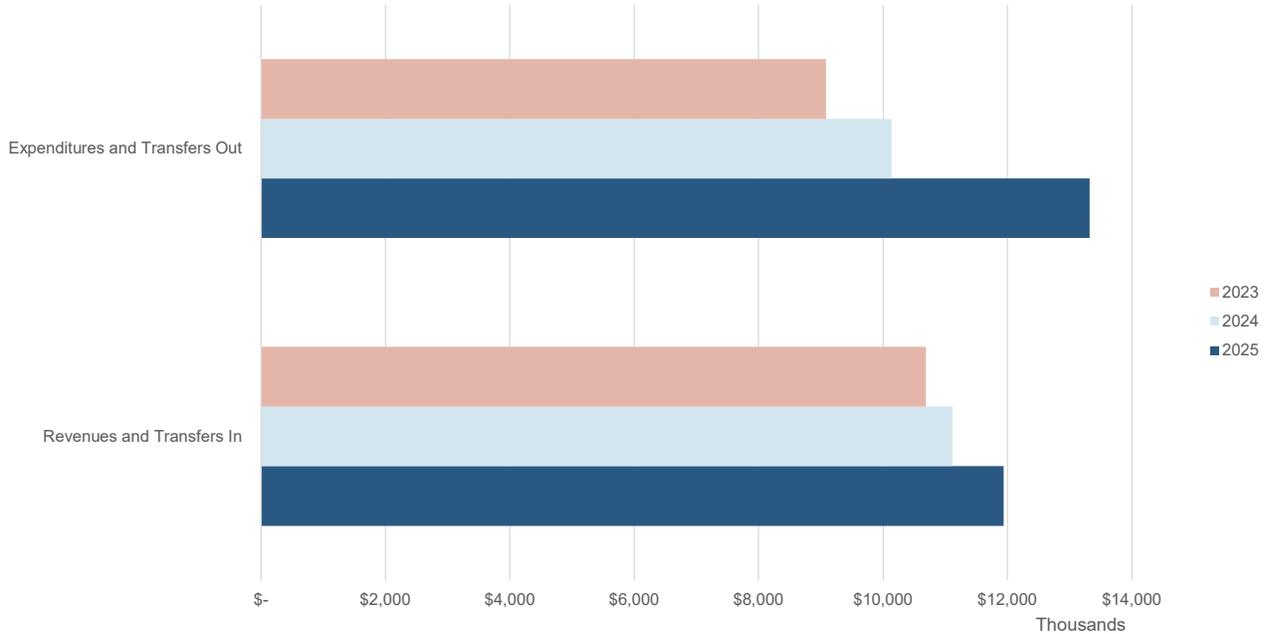
Fund 402 Sewer Utility Fund
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through December		2024 Expenses through December		2025 Expenses through December		2025 vs 2024		
	\$		\$		\$		\$	%	
Salaries, Wages, & Overtime	\$	1,049,477	\$	1,335,753	\$	739,266	\$	(596,487)	-44.7%
Benefits		278,740		221,751		309,377		87,626	+39.5%
Supplies		4,482,242		5,284,582		5,676,628		392,046	+7.4%
Services		2,159,731		2,173,412		2,469,068		295,656	+13.6%
Land, Structures, Machinery, Equipment		(275,813)		(105,119)		2,750,678		2,855,797	-2716.7%
Other Expenditures		349,790		175,877		152,901		(22,976)	-13%
Transfers Out - Internal Cost Allocation		623,733		654,920		687,666		32,746	+5%
Transfers Out - Debt Service		200,084		200,084		200,087		3	+0%
Transfers Out to Other Funds		215,865		195,000		333,333		138,333	+71%
Total	\$	9,083,849	\$	10,136,260	\$	13,319,004	\$	3,182,744	+31.4%

Fund 402 Sewer Utility Fund
Year-to-Year Revenues and Transfers In by Category

Category	2023 Revenues through December		2024 Revenues through December		2025 Revenues through December		2025 vs 2024		
	\$		\$		\$		\$	%	
Sewer Sales	\$	10,049,854	\$	10,543,595	\$	11,472,141	\$	928,546	+9%
Other Income		77,321		36,846		87,894		51,048	+138.5%
Investment Earnings		561,344		542,058		377,113		(164,945)	-30.4%
Total	\$	10,688,519	\$	11,122,499	\$	11,937,148	\$	814,649	+7.3%

Fund 402 Prior Year Comparisons YTD



Fund 411 Foster Golf Course

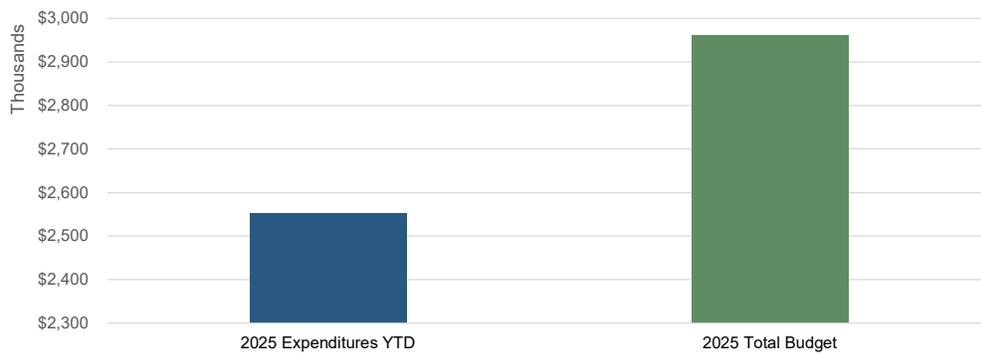
Overview

	2025 through December	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 2,762,112	\$ 2,487,500	111.0%
Transfers In	300,000	300,000	100.0%
Expenditures	2,309,505	2,719,666	84.9%
Transfers Out	241,788	241,788	100.0%
Net Revenues Less Expenditures	\$ 510,819	\$ (173,954)	% of Year Complete 100.0%

Fund 411 Foster Golf Course
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 1,077,911	\$ 1,052,402	\$ 25,509	98%
Benefits	395,385	394,311	1,074	100%
Supplies	362,145	397,720	(35,575)	109.8%
Services	360,225	411,119	(50,894)	114.1%
Land, Structures, Machinery, Equipment	524,000	53,954	470,046	10%
Transfers Out - Internal Cost Allocation	241,788	241,788	-	100%
Total	\$ 2,961,454	\$ 2,551,294	\$ 410,160	86.2%

Fund 411 Expenditures and Transfers Out

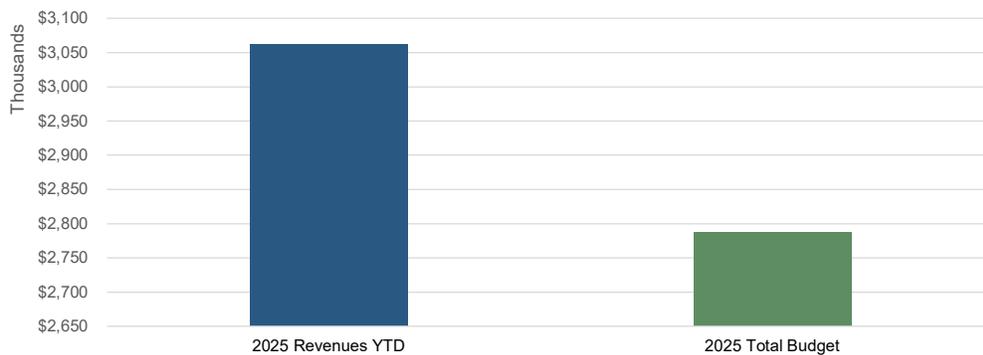


% of Year Complete
100.0%

Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Gambling & Excise Taxes	\$ 3,000	\$ -	\$ (3,000)	0.0%
Greens Fees	1,610,000	1,832,001	222,001	113.8%
General Government Revenue	165,000	190,483	25,483	115.4%
Culture and Recreation Fees	5,000	5,031	31	100.6%
Other Income	11,000	29,003	18,003	263.7%
Investment Earnings	60,000	73,955	13,955	123.3%
Rent & Concessions	633,500	631,640	(1,860)	99.7%
Transfer In From General Fund	300,000	300,000	-	100%
Total	\$ 2,787,500	\$ 3,062,113	\$ 274,613	109.9%

Fund 411 Revenues and Transfers In



% of Year Complete
100.0%

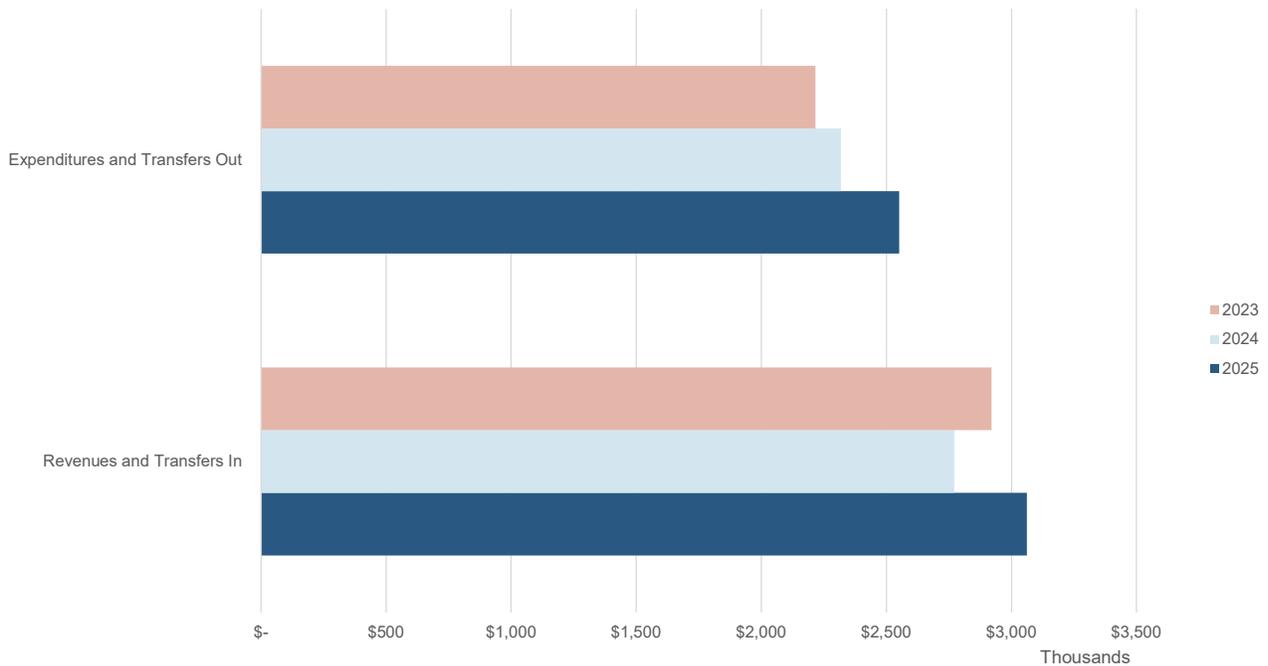
Fund 411 Foster Golf Course
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through December		2024 Expenses through December		2025 Expenses through December		2025 vs 2024		
	\$		\$		\$		\$	%	
Salaries, Wages, & Overtime	\$	802,511	\$	1,109,387	\$	1,052,402	\$	(56,985)	-5.1%
Benefits		268,088		290,603		394,311		103,708	+35.7%
Supplies		418,632		269,945		397,720		127,775	+47.3%
Services		508,405		526,916		411,119		(115,797)	-22.0%
Land, Structures, Machinery, Equipment		-		(121,385)		53,954		175,339	-144.4%
Transfers Out - Internal Cost Allocation		219,309		230,274		241,788		11,514	+5%
Total	\$	2,216,945	\$	2,318,643	\$	2,551,294	\$	232,651	+10.0%

Fund 411 Foster Golf Course
Year-to-Year Revenues and Transfers In by Category

Category	2023 Revenues through December		2024 Revenues through December		2025 Revenues through December		2025 vs 2024		
	\$		\$		\$		\$	%	
Greens Fees	\$	1,811,496	\$	1,756,629	\$	1,832,001	\$	75,372	+4.3%
General Government Revenue		173,199		152,094		190,483		38,389	+25.2%
Culture and Recreation Fees		2,130		5,582		5,031		(551)	-9.9%
Other Income		50,908		20,572		29,003		8,431	+41%
Investment Earnings		72,111		82,906		73,955		(8,951)	-11%
Rent & Concessions		484,356		450,168		631,640		181,472	+40%
Sale of Capital Assets		22,446		4,000		-		(4,000)	-100%
Transfer In From General Fund		300,000		300,000		300,000		-	0%
Total	\$	2,920,773	\$	2,771,951	\$	3,062,113	\$	290,162	+10.5%

Fund 411 Prior Year Comparisons YTD



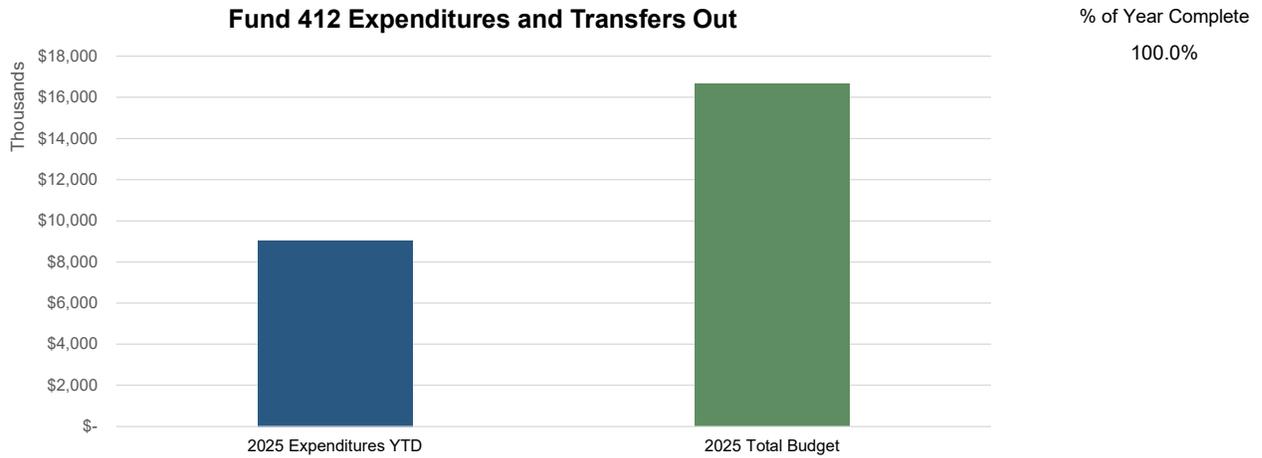
Fund 412 Surface Water Utility Fund

Overview

	2025 through December	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 11,218,450	\$ 14,742,267	76.1%
Expenditures	7,484,861	15,103,982	49.6%
Transfers Out	1,555,760	1,555,760	100.0%
Net Revenues Less Expenditures	\$ 2,177,829	\$ (1,917,475)	% of Year Complete 100.0%

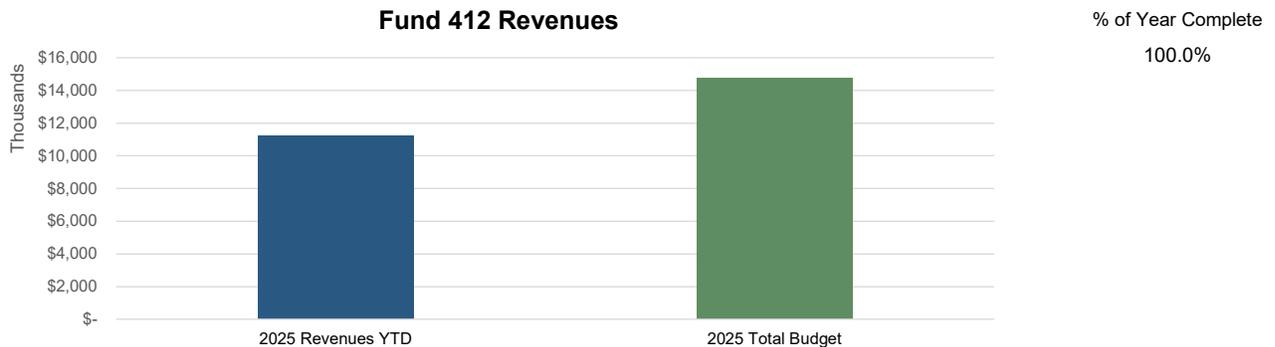
**Fund 412 Surface Water Utility Fund
Expenditures and Transfers Out by Category**

Category	2025 Total Budget	2025 Expenses through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 2,028,653	\$ 1,732,962	\$ 295,691	85%
Benefits	1,023,526	645,578	377,948	63%
Supplies	72,665	63,820	8,845	87.8%
Services	11,957,541	4,164,707	7,792,834	34.8%
Land, Structures, Machinery, Equipment	-	856,280	(856,280)	-
Other Expenditures	21,597	21,515	82	100%
Transfers Out - Internal Cost Allocation	727,476	727,476	-	100%
Transfers Out - Debt Service	494,951	494,951	-	100%
Transfers Out to Other Funds	333,333	333,333	-	100%
Total	\$ 16,659,742	\$ 9,040,622	\$ 7,619,120	54.3%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Surface Water Sales	\$ 8,477,267	\$ 8,570,997	\$ 93,730	101.1%
Permits	-	(17)	(17)	-
Grant Revenues	3,322,000	1,445,748	(1,876,252)	43.5%
Other Income	2,643,000	729,280	(1,913,720)	27.6%
Investment Earnings	300,000	472,441	172,441	157.5%
Total	\$ 14,742,267	\$ 11,218,449	\$ (3,523,818)	76.1%



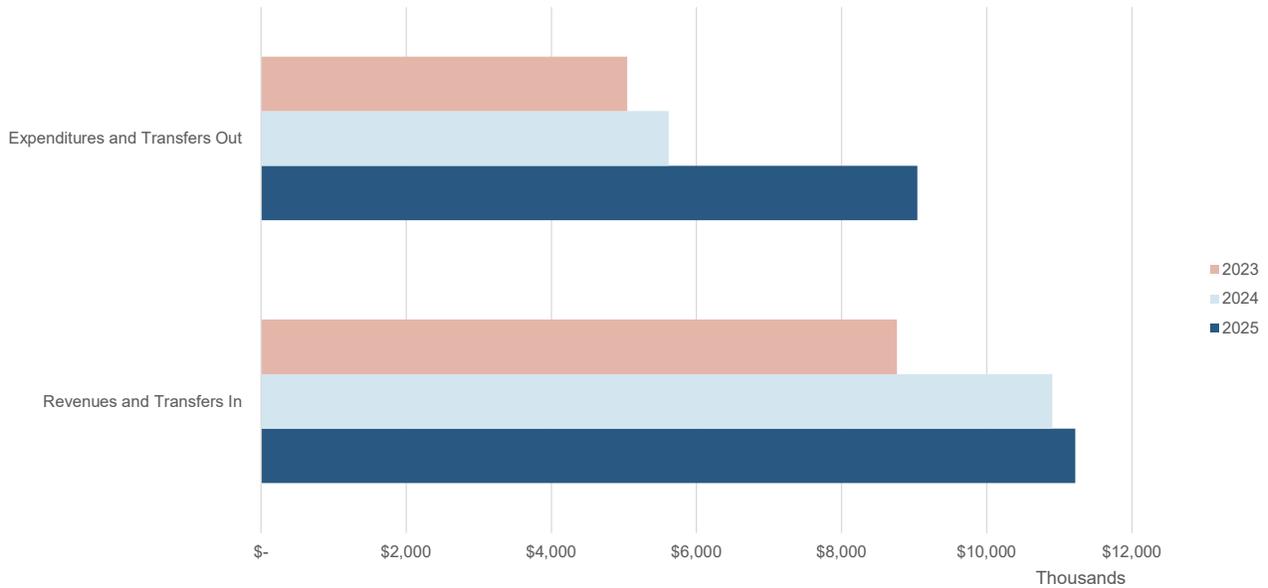
Fund 412 Surface Water Utility Fund
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses		2024 Expenses		2025 Expenses		2025 vs 2024		
	through December		through December		through December		\$	%	
Salaries, Wages, & Overtime	\$	1,194,238	\$	1,834,798	\$	1,732,962	\$	(101,836)	-5.6%
Benefits		421,695		448,811		645,578		196,767	+43.8%
Supplies		49,835		82,706		63,820		(18,886)	-22.8%
Services		1,936,016		2,241,500		4,164,707		1,923,207	+85.8%
Land, Structures, Machinery, Equipment		(467,611)		(699,327)		856,280		1,555,607	-222.4%
Other Expenditures		283,074		40,854		21,515		(19,339)	-47%
Transfers Out - Internal Cost Allocation		659,842		692,834		727,476		34,642	+5%
Transfers Out - Debt Service		494,945		494,945		494,951		6	+0%
Transfers Out to Other Funds		476,667		477,000		333,333		(143,667)	-30%
Total	\$	5,048,701	\$	5,614,121	\$	9,040,622	\$	3,426,501	+61.0%

Fund 412 Surface Water Utility Fund
Year-to-Year Revenues and Transfers In by Category

Category	2023 Revenues		2024 Revenues		2025 Revenues		2025 vs 2024		
	through December		through December		through December		\$	%	
Surface Water Sales	\$	7,755,433	\$	8,090,765	\$	8,570,997	\$	480,232	+6%
Permits		-		-		(17)		(17)	-
Grant Revenues		466,964		648,905		1,445,748		796,843	+122.8%
Other Income		156,274		1,613,734		729,280		(884,454)	-54.8%
Investment Earnings		384,476		551,102		472,441		(78,661)	-14%
Total	\$	8,763,147	\$	10,904,506	\$	11,218,449	\$	313,943	+2.9%

Fund 412 Prior Year Comparisons YTD



Fund 501 Equipment Rental

Overview

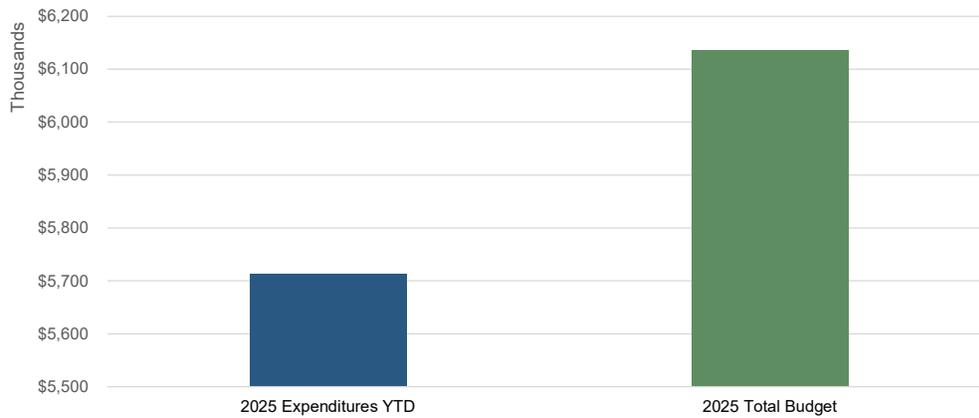
	2025 through December	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 6,446,291	\$ 6,223,147	103.6%
Expenditures	5,314,745	5,749,503	92.4%
Transfers Out	386,308	386,308	100.0%
Net Revenues Less Expenditures	\$ 745,238	\$ 87,336	% of Year Complete 100.0%

**Fund 501 Equipment Rental
Expenditures and Transfers Out by Category**

Category	2025 Total Budget	2025 Expenses through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 519,798	\$ 512,022	\$ 7,776	99%
Benefits	237,888	223,437	14,451	94%
Supplies	790,900	848,894	(57,994)	107.3%
Services	1,903,717	1,767,022	136,695	92.8%
Land, Structures, Machinery, Equipment	2,297,200	1,976,078	321,122	86%
Transfers Out - Internal Cost Allocation	386,308	386,308	-	100%
Total	\$ 6,135,811	\$ 5,713,761	\$ 422,050	93.1%

Fund 501 Expenditures and Transfers Out

% of Year Complete
100.0%

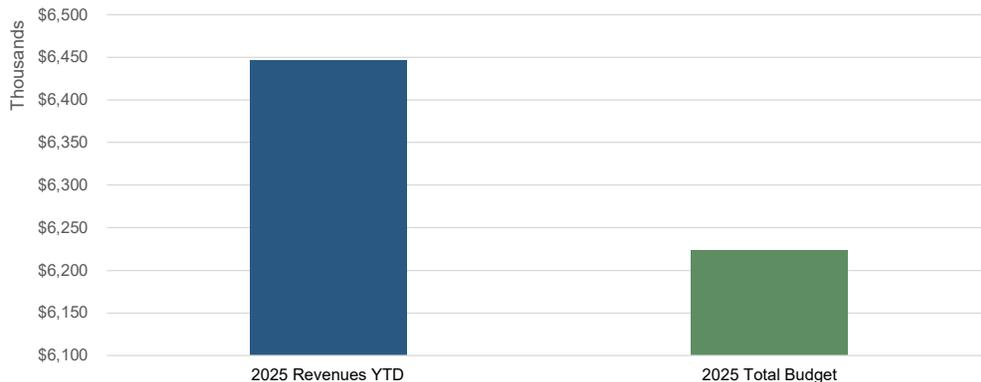


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Fleet Replacement Charges	\$ 2,294,324	\$ 2,294,323	\$ (1)	100.0%
Fleet Lease Charges	3,526,723	3,526,722	(1)	100.0%
Fleet Repair Charges	200,000	223,027	23,027	111.5%
Other Income	2,100	3,841	1,741	182.9%
Investment Earnings	40,000	76,485	36,485	191.2%
Sale of Capital Assets	160,000	321,893	161,893	201.2%
Total	\$ 6,223,147	\$ 6,446,291	\$ 223,144	103.6%

Fund 501 Revenues

% of Year Complete
100.0%



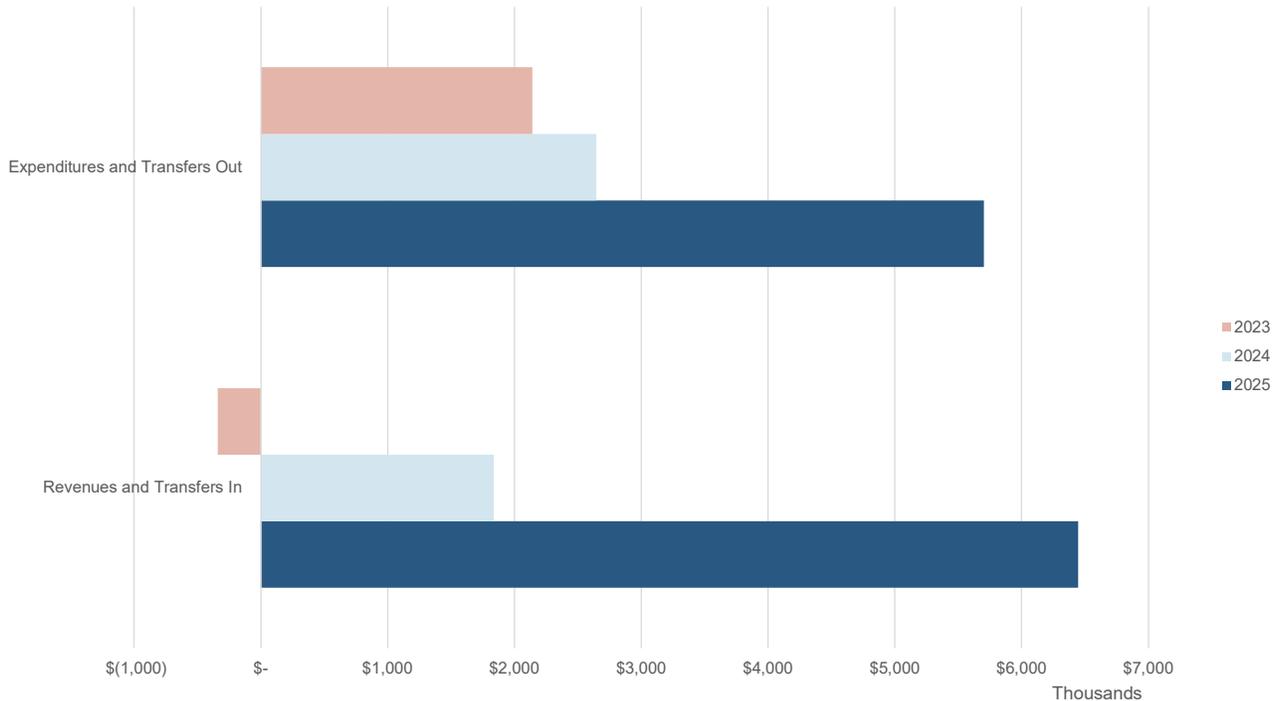
Fund 501 Equipment Rental
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through December		2024 Expenses through December		2025 Expenses through December		2025 vs 2024		
	\$		\$		\$		\$	%	
Salaries, Wages, & Overtime	\$	343,648	\$	486,347	\$	512,022	\$	25,675	+5.3%
Benefits		144,476		153,190		223,437		70,247	+45.9%
Supplies		703,788		746,743		848,894		102,151	+13.7%
Services		494,345		690,406		1,767,022		1,076,616	+155.9%
Land, Structures, Machinery, Equipment		-		(1,546)		1,976,078		1,977,624	-127918.8%
Transfers Out - Internal Cost Allocation		350,392		367,912		386,308		18,396	+5%
Total	\$	2,141,465	\$	2,646,029	\$	5,701,055	\$	3,055,026	+115.5%

Fund 501 Equipment Rental
Year-to-Year Revenues and Transfers In by Category

Category	2023 Revenues through December		2024 Revenues through December		2025 Revenues through December		2025 vs 2024		
	\$		\$		\$		\$	%	
Fleet Replacement Charges	\$	1,050,522	\$	1,240,748	\$	2,294,323	\$	1,053,575	+85%
Fleet Lease Charges		1,005,719		-		3,526,722		3,526,722	-
Fleet Repair Charges		65,474		250,521		223,027		(27,494)	-11.0%
Other Income		85		1,709		3,841		2,132	+124.8%
Investment Earnings		205,692		156,585		76,485		(80,100)	-51%
Sale of Capital Assets		(2,666,543)		187,692		321,893		134,201	+72%
Total	\$	(339,051)	\$	1,837,255	\$	6,446,291	\$	4,609,036	+250.9%

Fund 501 Prior Year Comparisons YTD



Fund 502 Insurance - Active Employees

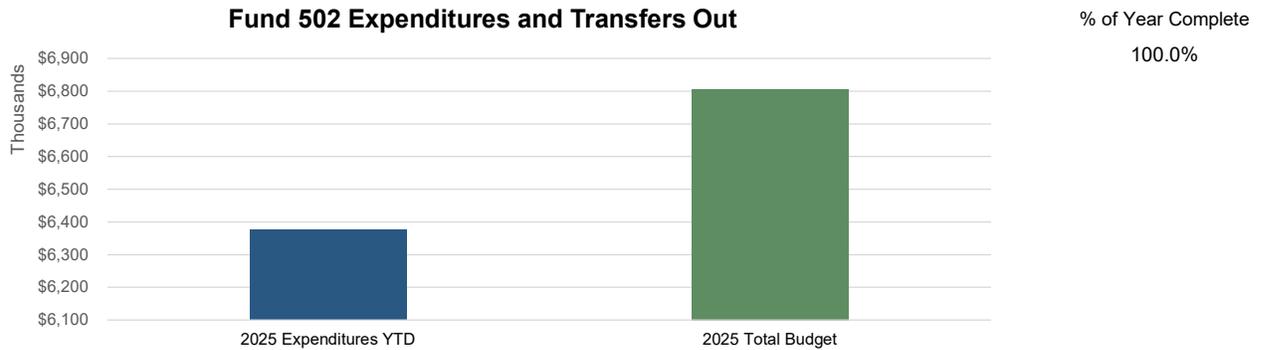
Overview

	2025 through December	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 7,082,838	\$ 8,302,594	85.3%
Expenditures	6,167,004	6,599,439	93.4%
Transfers Out	209,077	209,077	100.0%
Net Revenues Less Expenditures	\$ 706,757	\$ 1,494,078	
			% of Year Complete 100.0%

**Fund 502 Insurance - Active Employees
Expenditures and Transfers Out by Category**

Category	2025 Total Budget	2025 Expenses through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Self Insurance Medical Claims	\$ 4,108,327	\$ 3,915,462	\$ 192,865	95%
Dental Claims	413,306	443,933	(30,627)	107%
Prescription Claims	1,158,759	1,362,009	(203,250)	117.5%
Vision Claims	21,641	18,354	3,287	84.8%
Stop Loss Reimbursements	-	(350,809)	350,809	-
TPA Admin Fees	155,034	158,249	(3,215)	102%
Excess Loss Prem	621,372	573,430	47,942	92%
Contracted Services	100,000	35,369	64,631	35%
Employee Wellness Services	18,000	10,301	7,699	57%
Transfers Out - Internal Cost Allocation	209,077	209,077	-	100%
Total	\$ 6,805,516	\$ 6,375,375	\$ 430,141	93.7%

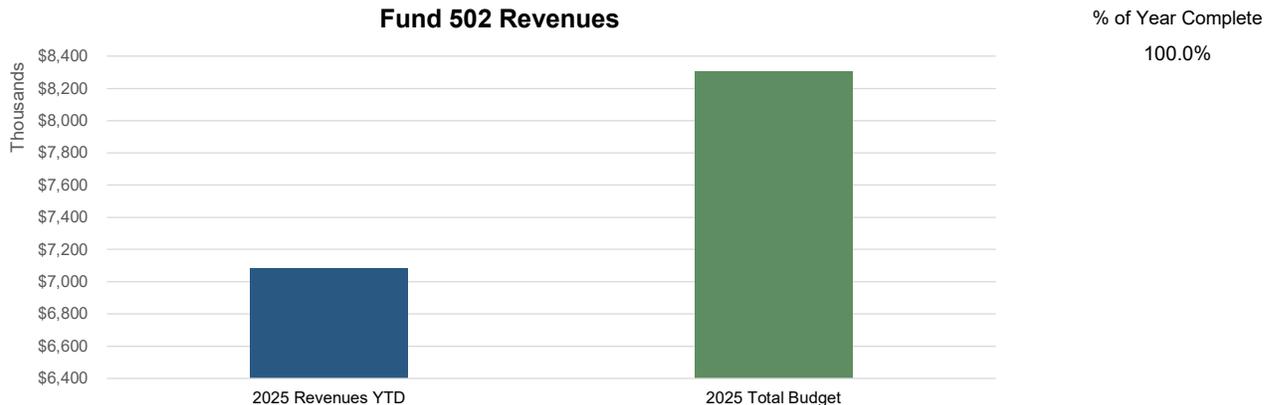
Fund 502 Expenditures and Transfers Out



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Employer Trust Contributions	\$ 7,943,114	\$ 6,452,001	\$ (1,491,113)	81.2%
Employee Voluntary Contributions	-	70,477	70,477	-
Employee Mandatory Contributions	311,980	334,806	22,826	107.3%
Employee Benefit Program Services	-	86	86	-
Investment Earnings	47,500	225,470	177,970	474.7%
Total	\$ 8,302,594	\$ 7,082,840	\$ (1,219,754)	85.3%

Fund 502 Revenues



Fund 502 Insurance - Active Employees
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses		2024 Expenses		2025 Expenses		2025 vs 2024		
	through December		through December		through December		\$	%	
Self Insurance Medical Claims	\$	3,739,646	\$	4,182,516	\$	3,915,462	\$	(267,054)	-6.4%
Dental Claims		399,538		376,197		443,933		67,736	+18.0%
Prescription Claims		941,165		1,039,301		1,362,009		322,708	+31.1%
Vision Claims		17,033		16,620		18,354		1,734	+10.4%
Stop Loss Reimbursements		(305,685)		(423,051)		(350,809)		72,242	-17.1%
TPA Admin Fees		139,282		141,496		158,249		16,753	+11.8%
Excess Loss Prem		288,743		400,104		573,430		173,326	+43.3%
Employee Wellness Supplies		1,121		622		704		82	+13%
Contracted Services		56,651		56,379		35,369		(21,010)	-37%
Employee Wellness Services		8,665		3,395		10,301		6,906	+203%
Transfers Out - Internal Cost Allocation		189,639		199,121		209,077		9,956	+5%
Total	\$	5,475,798	\$	5,992,700	\$	6,376,079	\$	383,379	+6.4%

Fund 502 Insurance - Active Employees
Year-to-Year Revenues and Transfers In by Category

Category	2023 Revenues		2024 Revenues		2025 Revenues		2025 vs 2024		
	through December		through December		through December		\$	%	
Employer Trust Contributions	\$	5,604,142	\$	6,159,160	\$	6,452,001	\$	292,841	+5%
Employee Voluntary Contributions		64,602		39,248		70,477		31,229	+79.6%
Employee Mandatory Contributions		84,518		173,203		334,806		161,603	+93.3%
Employee Benefit Program Services		-		-		86		86	-
Investment Earnings		203,911		222,487		225,470		2,983	+1%
Total	\$	5,957,173	\$	6,594,098	\$	7,082,840	\$	488,742	+7.4%

Fund 502 Prior Year Comparisons YTD



Fund 503 Insurance - LEOFF I Retirees

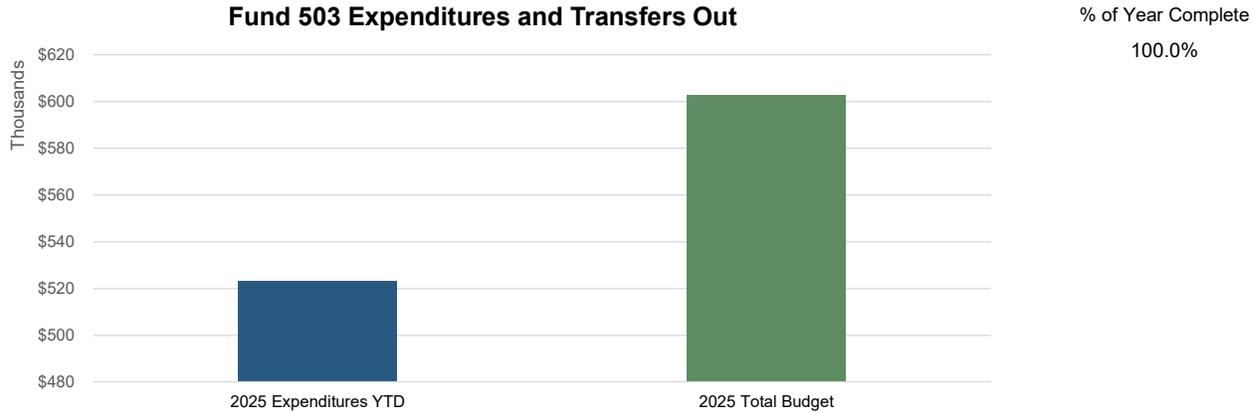
Overview

	2025 through December	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 412,093	\$ 546,347	75.4%
Transfers In	500,000	-	-
Expenditures	509,168	588,766	86.5%
Transfers Out	13,938	13,938	100.0%
Net Revenues Less Expenditures	\$ 388,987	\$ (56,357)	% of Year Complete 100.0%

**Fund 503 Insurance - LEOFF I Retirees
Expenditures and Transfers Out by Category**

Category	2025 Total Budget	2025 Expenses through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Self Insurance Medical Claims	\$ 150,000	\$ 66,658	\$ 83,342	44%
Dental Claims	32,931	39,596	(6,665)	120%
Prescription Claims	169,644	234,468	(64,824)	138.2%
Vision Claims	4,419	3,888	531	88.0%
TPA Admin Fees	12,612	14,626	(2,014)	116%
Excess Loss Premium	24,160	23,735	425	98%
Long Term Care	115,000	86,830	28,170	76%
Out of Pocket	75,000	4,308	70,692	6%
Medicare Plan B	-	35,059	(35,059)	-
Contracted Services	5,000	-	5,000	0%
Transfers Out - Internal Cost Allocation	13,938	13,938	-	100%
Total	\$ 602,704	\$ 523,106	\$ 79,598	86.8%

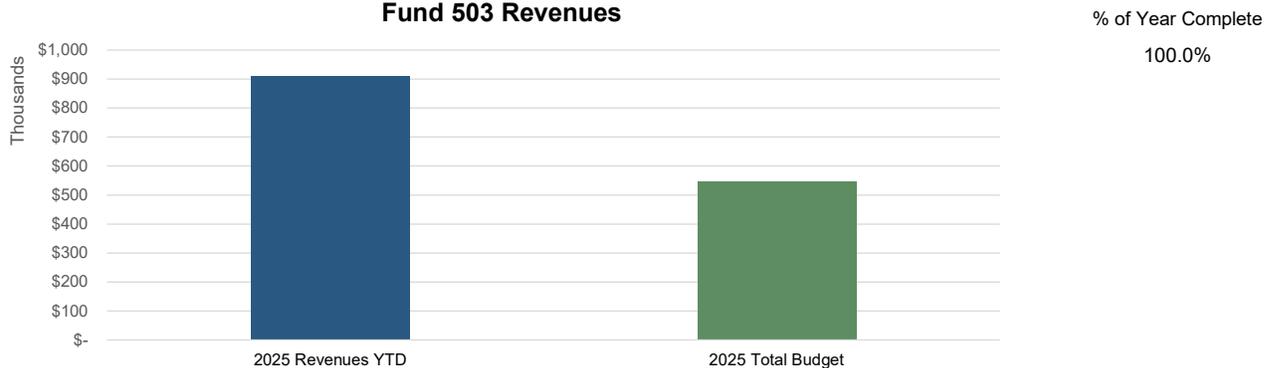
Fund 503 Expenditures and Transfers Out



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through December	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Employer Trust Contributions	\$ 545,833	\$ 409,873	\$ (135,960)	75.1%
Investment Earnings	514	2,221	1,707	432.1%
Transfer In From General Fund	-	500,000	500,000	-
Total	\$ 546,347	\$ 912,094	\$ 365,747	166.9%

Fund 503 Revenues



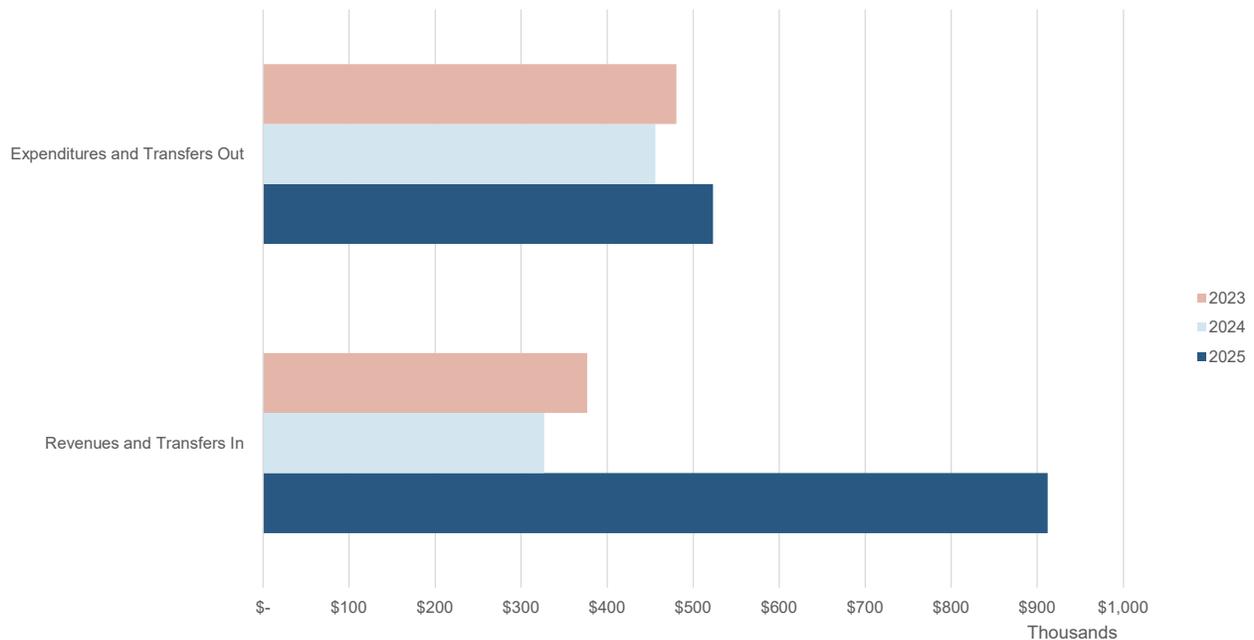
Fund 503 Insurance - LEOFF I Retirees
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through December		2024 Expenses through December		2025 Expenses through December		2025 vs 2024		
	\$		\$		\$		\$	%	
Self Insurance Medical Claims	\$	76,645	\$	57,603	\$	66,658	\$	9,055	+15.7%
Dental Claims		32,448		29,722		39,596		9,874	+33.2%
Prescription Claims		154,670		156,312		234,468		78,156	+50.0%
Vision Claims		3,189		20,502		3,888		(16,614)	-81.0%
TPA Admin Fees		15,913		14,497		14,626		129	+0.9%
Excess Loss Premium		49,133		16,045		23,735		7,690	+47.9%
Long Term Care		75,433		88,080		86,830		(1,250)	-1.4%
Out of Pocket		2,487		8,912		4,308		(4,604)	-52%
Medicare Plan B		57,872		49,100		35,059		(14,041)	-29%
Contracted Services		-		2,000		-		(2,000)	-100%
Transfers Out - Internal Cost Allocation		12,642		13,274		13,938		664	+5%
Total	\$	480,432	\$	456,047	\$	523,106	\$	67,059	+14.7%

Fund 503 Insurance - LEOFF I Retirees
Year-to-Year Revenues and Transfers In by Category

Category	2023 Revenues through December		2024 Revenues through December		2025 Revenues through December		2025 vs 2024		
	\$		\$		\$		\$	%	
Employer Trust Contributions	\$	369,650	\$	323,057	\$	409,873	\$	86,816	+27%
Investment Earnings		7,198		3,759		2,221		(1,538)	-40.9%
Transfer In From General Fund		-		-		500,000		500,000	-
Total	\$	376,848	\$	326,816	\$	912,094	\$	585,278	+179.1%

Fund 503 Prior Year Comparisons YTD



2025 Estimated Fund Balances
All Funds except Debt Service Funds

Fund Name	2025 Beginning Fund Balance	2025 Actual & Estimated Revenues	Total Actual & Estimated Expenditures/ Expenses	2025 Projected Ending Fund Balance
General Fund*	\$ 24,722,225	78,306,936	\$ 76,205,371	\$ 26,823,790
Special Revenue Funds				
Hotel Motel Tax	3,728,106	906,140	489,931	4,144,315
Arterial Streets	7,326,170	6,885,248	4,459,299	9,752,119
Drug Seizure Fund	436,912	15,814	73,000	379,726
Capital Project Funds				
Residential streets	1,770,619	304,190	118,568	1,956,241
Land Acq, Rec, & Parks Imps	4,359,134	1,796,142	1,318,421	4,836,855
General Gov't Imps	41,694	447,633	417,310	72,017
Fire Improvement	-	60,411	60,411	-
Public Safety	1,617,834	574,388	1,318,824	873,398
City Facilities	989,887	1,031,888	62,300	1,959,475
Enterprise Funds				
Water Fund**	4,548,131	9,447,793	9,288,007	4,707,917
Sewer Fund**	13,900,117	12,884,259	13,319,004	13,465,372
Golf Course**	1,695,891	3,062,113	2,551,294	2,206,710
SSWM Fund**	13,081,527	11,218,449	9,040,622	15,259,354
Internal Service Funds				
Equipment Rental**	1,931,334	6,446,291	5,713,761	2,663,864
Insurance - Active	3,454,472	7,082,840	6,375,375	4,161,937
LEOFF 1 Retirees	(58,262)	912,094	523,106	330,726
Total All Funds	\$ 83,545,791	\$ 141,382,629	\$ 131,334,604	\$ 93,593,816

*Includes Contingency Fund 105

**Excludes net position restricted for net investment in capital assets and pension.

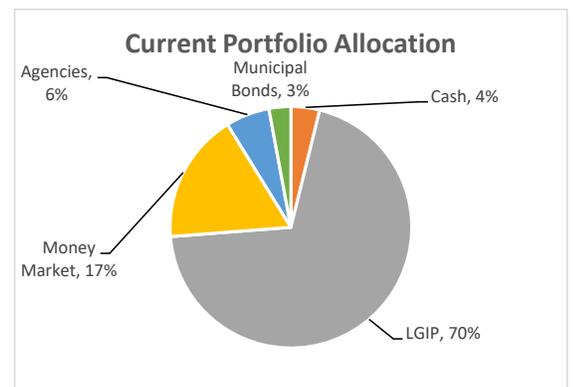
CITY OF TUKWILA
Cash and Investment Details
CASH & INVESTMENT REPORT
December 31, 2025

Depository	Investment Type	Maturity Date	Balance	Current Rate	(d) Annualized Return
CASH & CASH EQUIVALENTS					
US Bank Operating Cash	Depository	(b)	3,924,810	0.54%	21,194 (e)
Washington State Treasurer	LGIP Investment Pool	(b)	71,600,348	3.88%	2,776,017 (f)
Columbia (Umpqua) Bank	Money Market	(b)	17,854,932	4.20%	749,907 (f)
Total Cash & Cash Equivalents			93,380,090	3.80%	3,547,118 (g)

Agency / Issuer	Rating	Investment Type	Purchase Date	Maturity Date	(a) Term Yrs.	Face Value	(c) Yield to Maturity	Annualized Return
INVESTMENTS								
Agencies								
Federal Home Loan Bank	Aaa	US agency	02/2021	02/2026	0.1	1,000,000	0.63%	6,250
Federal Farm Credit Bank	Aaa	US agency	06/2021	06/2026	0.4	1,000,000	0.90%	9,000
Federal Home Loan Bank	Aaa	US agency	11/2021	11/2026	0.8	2,000,000	1.46%	29,200
Federal Home Loan Bank	Aaa	US agency	05/2022	05/2026	0.3	1,000,000	3.38%	33,750
Federal Home Loan Bank	Aaa	US agency	06/2022	06/2027	1.4	1,000,000	3.59%	35,900
TOTAL AGENCIES						6,000,000	1.90%	114,100
Taxable Municipal Bonds								
Metro Oregon GO Taxable	AAA	LTGO	06/2021	06/2026	0.4	1,000,000	0.83%	32,500
King County WA GO Taxable			03/2022	12/2026	0.9	1,000,000	2.33%	14,000
Bellevue WA GO Taxable			04/2022	12/2026	0.9	1,000,000	3.12%	14,370
TOTAL MUNICIPAL BONDS						3,000,000	2.03%	60,870
Total Investments						9,000,000	1.94%	174,970
TOTAL PROJECTED CASH, CASH EQUIVALENTS & INVESTMENTS						\$ 102,380,090	3.64%	\$ 3,722,088

↑
Current Portfolio Yield

- (a) Term is calculated to final maturity or call date if bond has been called.
- (b) No fixed maturity, funds are available within one day.
- (c) Yield to Maturity represents average rate for the year for various investment vehicles.
- (d) Annualized return represents annual earnings at current rate.
- (e) Represents earning credit from US Bank. City earned interest up to the amount of fees.
- (f) Current rate reflects most recent interest rate for each depository account.
- (g) Represents annual earnings, assuming no changes in the Market. Actual earnings to date are \$2,851,269



CITY OF TUKWILA
Policy Compliance & Liquidity Analysis
CASH & INVESTMENT REPORT
December 31, 2025

<u>Cash & Investments</u>	<u>Portfolio Amount</u>	<u>As of Report Date</u>	
		<u>Available Within 1 Year</u>	<u>Available Within 5 Years</u>
Funds immediately available - US Bank, State LGIP, Money market	\$ 93,380,090	\$ 93,380,090	\$ 93,380,090
Fixed Maturity Investments, maturing in:			
0-90 days after Report Date	2,000,000		
91-180 days after Report Date	3,000,000		
181-270 days after Report Date	2,000,000		
271-360 days after Report Date	2,000,000		
Total Investments maturing in 1 year or less	9,000,000	9,000,000	9,000,000
Investments maturing in more than 1 year and less than 10 years.	3,000,000		3,000,000
Total Cash & Investments	<u>\$ 105,380,090</u>	<u>\$ 102,380,090</u>	<u>\$ 105,380,090</u>
		97%	100%

<u>Financial Institution Diversification</u>	<u>Portfolio Amount</u>	<u>% of Total</u>	<u>POLICY MAXIMUM</u>	<u>Policy Met?</u>
US Bank	\$ 3,924,810	3.8%	insured by PDPC	Yes
Columbia (Umpquah) Bank	17,854,932	17.4%	20%	Yes
State LGIP	71,600,348	69.9%	100.0%	Yes
Investments in US Government and other non-financial institutions	9,000,000	8.8%	varies see below	Yes
Total	<u>\$ 102,380,090</u>	<u>100.0%</u>		

<u>Investment Mix</u>	<u>Portfolio Amount</u>	<u>% of Total</u>	<u>POLICY MAXIMUM</u>	<u>Policy Met?</u>
Depository (USBank)	3,924,810	3.8%	insured by PDPC	Yes
State Investment Pool	71,600,348	69.9%	100%	Yes
Umpquah	17,854,932	17.4%	insured by PDPC	Yes
US Agency	6,000,000	5.9%	100%	Yes
Municipal Bonds	3,000,000	2.9%	30%	Yes
Total	<u>102,380,090</u>	<u>100.0%</u>		

<u>Weighted Average Maturities:</u>	<u>Years</u>	<u>Performance Analysis</u>	
Funds Immediately Available	0.0	Current portfolio yield	3.636%
Government Agency bonds	0.7		
Municipal bonds	0.8		
Total WAM	0.1	<u>Benchmarks:</u>	
		2 year treasury	3.483%
		3 year treasury	3.546%
		5 year treasury	3.732%
POLICY MAXIMUM	2.0		
Policy Met?	Yes		

Note: Funds immediately available are *not* factored into the Portfolio Investments weighted average maturity.