



City of Tukwila

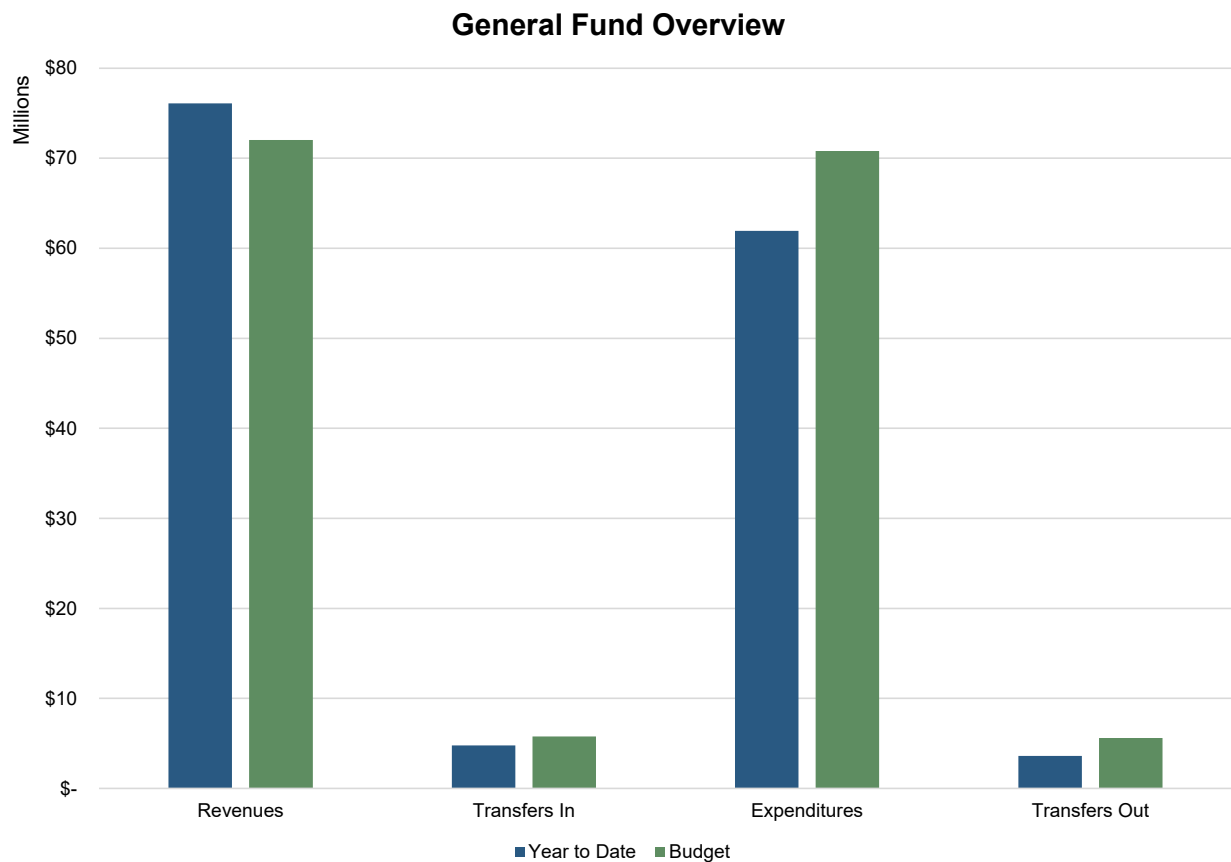
Financial Report

January – November

2025

General Fund Overview				
	2025 Actuals through November		2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$	76,100,121	\$ 72,033,915	105.6%
Transfers In		4,788,615	5,784,066	82.8%
Expenditures		61,936,061	70,815,611	87.5%
Transfers Out		3,622,793	5,610,591	64.6%
Net Revenues Less Expenditures	\$	15,329,882	\$ 1,391,779	
				% of Year Complete 91.7%

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

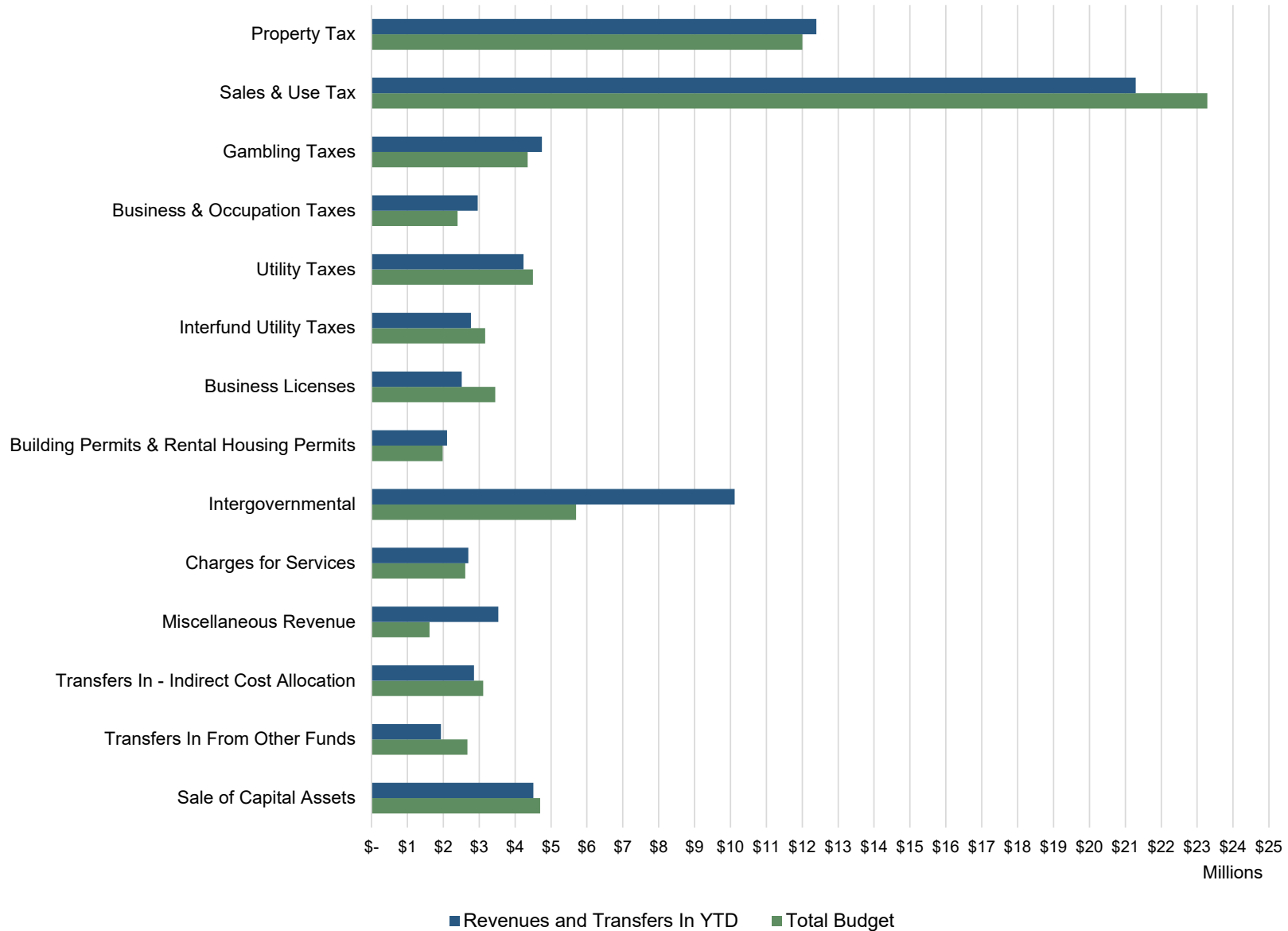


General Fund Overview - Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Taxes:				
Property Tax	\$ 11,999,227	\$ 12,390,734	\$ 391,507	103.3%
Sales & Use Tax	23,283,886	21,291,947	(1,991,939)	91.4%
Other Sales Taxes	1,163,100	1,004,731	(158,369)	86.4%
Gambling Taxes	4,349,500	4,746,368	396,868	109.1%
Business & Occupation Taxes	2,400,000	2,958,763	558,763	123.3%
Utility Taxes	4,493,702	4,234,845	(258,857)	94.2%
Interfund Utility Taxes	3,167,729	2,771,201	(396,528)	87.5%
Admission Taxes	859,235	973,113	113,878	113.3%
Leasehold Excise Tax	260,000	250,569	(9,431)	96.4%
Business Licenses	3,445,500	2,511,897	(933,603)	72.9%
Building Permits & Rental Housing Permits	1,985,200	2,106,930	121,730	106.1%
Intergovernmental	5,697,852	10,118,568	4,420,716	177.6%
Charges for Services	2,612,121	2,697,918	85,797	103.3%
Miscellaneous Revenue	1,616,863	3,531,099	1,914,236	218.4%
Transfers In - Indirect Cost Allocation	3,111,694	2,852,386	(259,308)	91.7%
Transfers In From Other Funds	2,672,372	1,936,229	(736,143)	72.5%
Sale of Capital Assets	4,700,000	4,511,436	(188,564)	96.0%
Total	\$ 77,817,981	\$ 80,888,734	\$ 9,491,502	103.9%

Percent of Year Complete: 91.7%

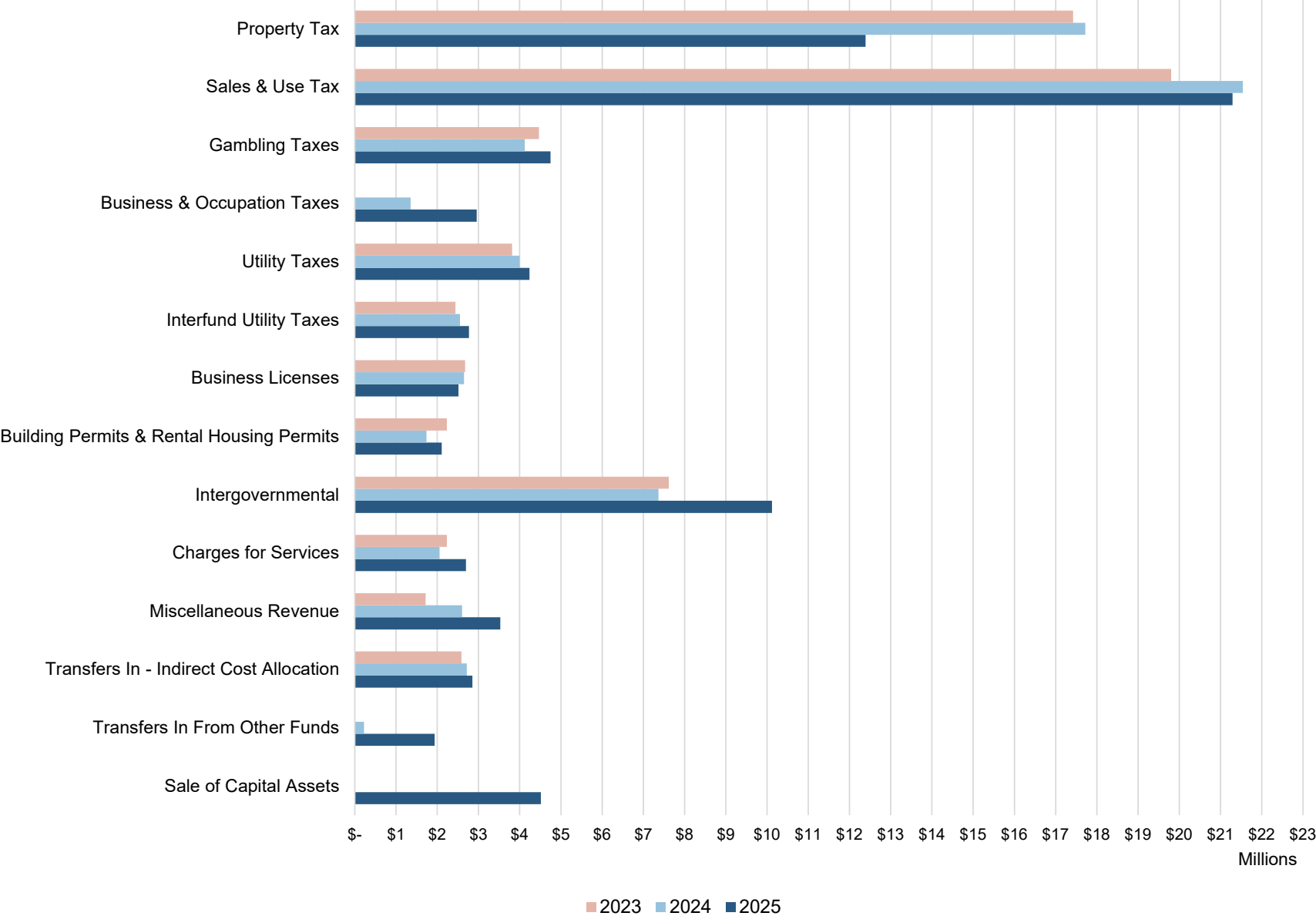
General Fund Major Revenues



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

Category	2023 Revenues Through November	2024 Revenues Through November	2025 Revenues through November	2025 vs 2024	
				\$	%
Taxes:					
Property Tax	\$ 17,425,763	\$ 17,720,303	\$ 12,390,734	\$ (5,329,569)	-30.1%
Sales & Use Tax	19,803,486	21,542,232	21,291,947	(250,285)	-1.2%
Other Sales Taxes	1,065,611	1,014,441	1,004,731	(9,710)	-1.0%
Gambling Taxes	4,468,724	4,122,356	4,746,368	624,012	+15.1%
Business & Occupation Taxes	-	1,355,255	2,958,763	1,603,508	+118.3%
Utility Taxes	3,816,836	3,998,977	4,234,845	235,868	+5.9%
Interfund Utility Taxes	2,440,290	2,552,648	2,771,201	218,553	+8.6%
Admission Taxes	791,113	788,773	973,113	184,340	+23.4%
Leasehold Excise Tax	241,341	265,524	250,569	(14,955)	-5.6%
Business Licenses	2,678,006	2,651,505	2,511,897	(139,608)	-5.3%
Building Permits & Rental Housing Permits	2,232,699	1,738,803	2,106,930	368,127	+21.2%
Intergovernmental	7,616,734	7,366,281	10,118,568	2,752,287	+37.4%
Charges for Services	2,233,361	2,057,097	2,697,918	640,821	+31.2%
Miscellaneous Revenue	1,717,180	2,603,284	3,531,099	927,815	+35.6%
Transfers In - Indirect Cost Allocation	2,587,211	2,716,558	2,852,386	135,828	+5.0%
Transfers In From Other Funds	-	225,891	1,936,229	1,710,338	+757.2%
Sale of Capital Assets	-	-	4,511,436	4,511,436	-
Total	\$ 69,118,355	\$ 72,719,928	\$ 80,888,734	\$ 8,168,806	+11.2%

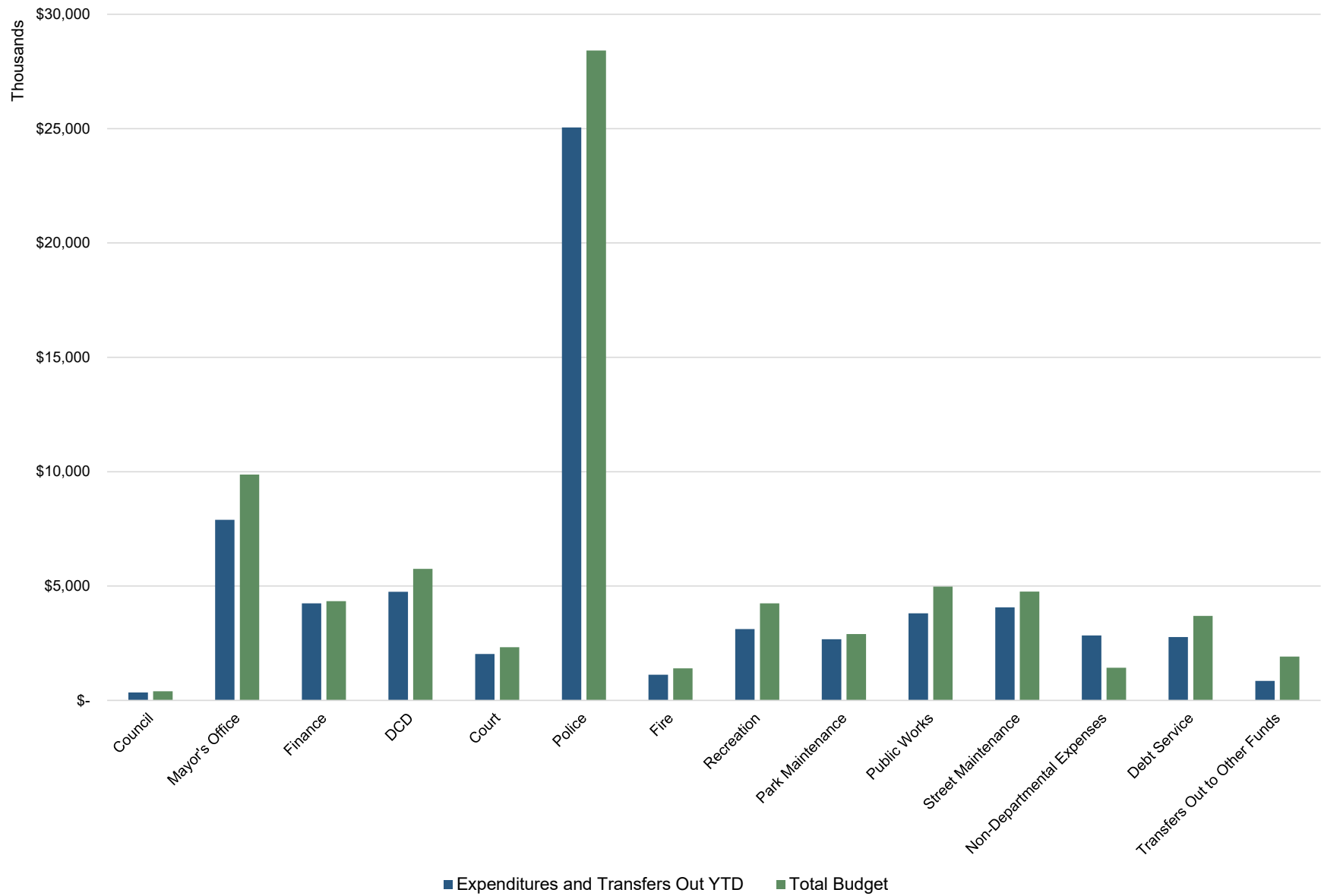
General Fund Major Revenues Prior Year Comparisons YTD



General Fund Overview - Expenditures & Transfers Out by Department

Department	2025 Total Budget	2025 Expenses through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
City Council	\$ 400,093	\$ 342,705	\$ 57,388	85.7%
Mayor's Office	9,870,218	7,898,713	1,971,505	80.0%
Finance Department	4,343,230	4,244,794	98,436	97.7%
Community Development (DCD)	5,748,041	4,752,076	995,965	82.7%
Municipal Court	2,329,525	2,027,401	302,124	87.0%
Police Department	28,411,330	25,047,887	3,363,443	88.2%
Fire Department	1,398,192	1,118,875	279,317	80.0%
Recreation Department	4,244,958	3,118,750	1,126,208	73.5%
Park Maintenance Dept	2,904,012	2,671,604	232,408	92.0%
Public Works Dept	4,977,693	3,804,906	1,172,787	76.4%
Street Maintenance Dept	4,761,271	4,066,068	695,203	85.4%
Non-Departmental				
Expenses	1,427,046	2,842,284	(1,415,238)	199.2%
Transfers Out - Debt Service	3,692,390	2,769,293	923,097	75.0%
Transfers Out to Other Funds	1,918,201	853,500	1,064,701	44.5%
Total	\$ 76,426,200	\$ 65,558,856	\$ 10,867,344	85.8%
Percent of Year Complete:				91.7%

General Fund Expenditures and Transfers Out by Department



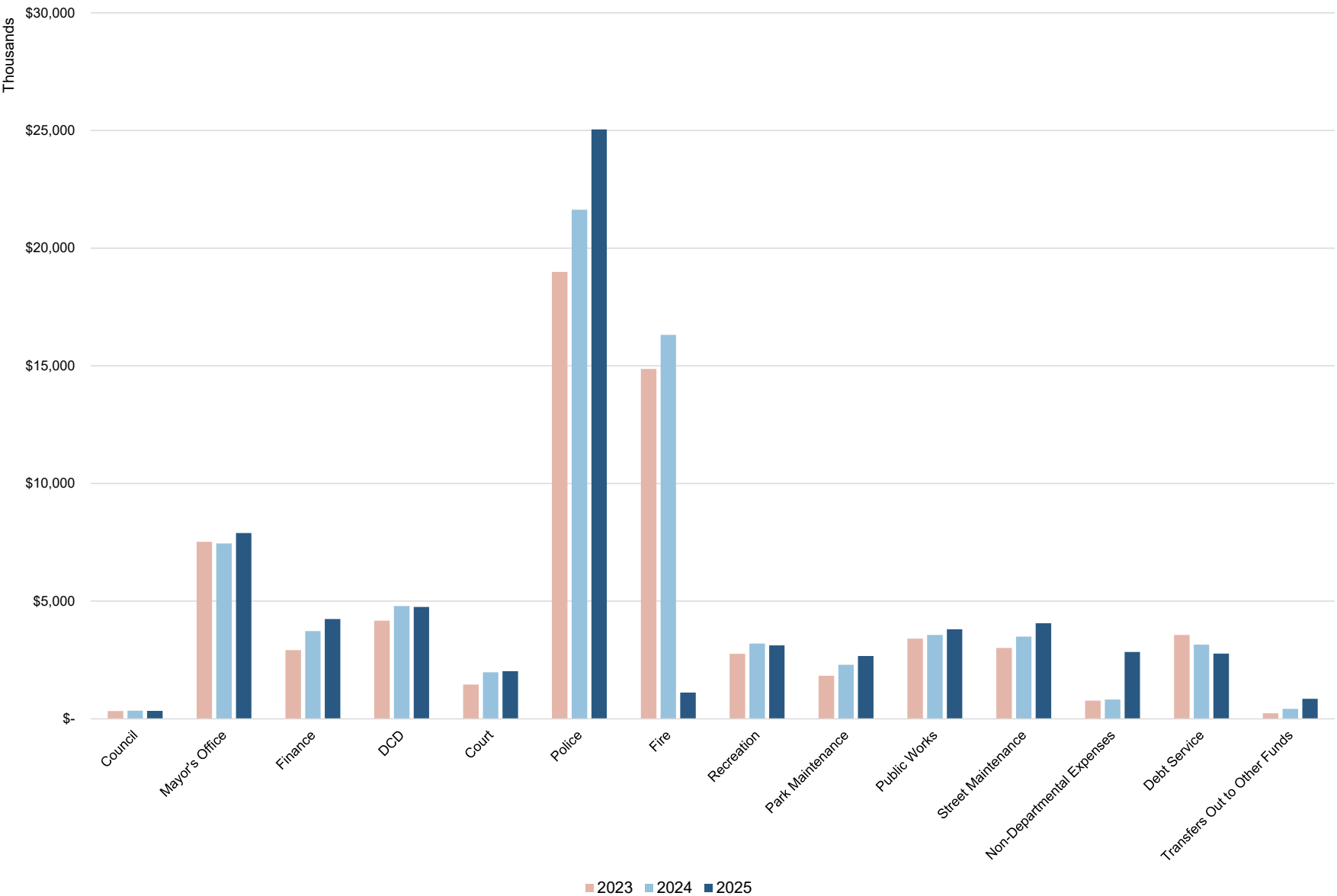
General Fund Overview - Year-to-Year Expenditures & Transfers Out by Department

Category	2023 Expenses through November	2024 Expenses through November	2025 Expenses through November	2025 vs 2024	
				\$	%
City Council	\$ 330,325	\$ 343,114	\$ 342,705	\$ (409)	-0.1%
Mayor's Office	7,522,670	7,450,261	7,898,713	448,452	+6.0%
Finance Department	2,917,580	3,725,282	4,244,794	519,512	+13.9%
Community Development (DCD)	4,172,946	4,791,245	4,752,076	(39,169)	-0.8%
Municipal Court	1,461,489	1,982,088	2,027,401	45,313	+2.3%
Police Department	18,990,588	21,629,806	25,047,887	3,418,081	+15.8%
Fire Department	14,870,133	16,311,968	1,118,875	(15,193,093)	-93.1%
Recreation Department	2,764,129	3,202,239	3,118,750	(83,489)	-2.6%
Park Maintenance Dept	1,827,926	2,299,146	2,671,604	372,458	+16.2%
Public Works Dept	3,412,898	3,567,272	3,804,906	237,634	+6.7%
Street Maintenance Dept	3,010,584	3,492,459	4,066,068	573,609	+16.4%
Non-Departmental					
Expenses ¹	770,738	823,863	2,842,284	2,018,421	+245.0%
Transfers Out - Debt Service	3,562,371	3,154,758	2,769,293	(385,465)	-12.2%
Transfers Out to Other Funds	241,250	427,598	853,500	425,902	+99.6%
Total	\$ 65,855,627	\$ 73,201,100	\$ 65,558,856	\$ (7,642,244)	-10%

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

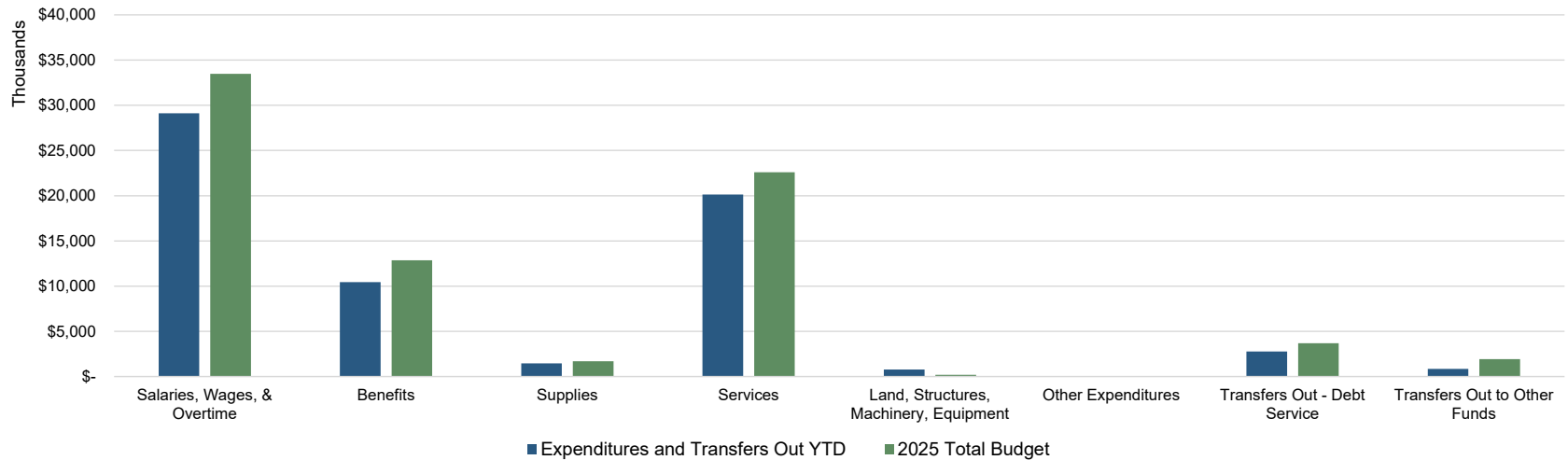
General Fund Expenditures by Department Prior Year Comparisons YTD



General Fund Overview - Expenditures by Category

Category	2025 Total Budget	2025 Expenses through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 33,466,376	\$ 29,124,930	\$ 4,341,446	87.0%
Benefits	12,851,718	10,432,825	2,418,893	81.2%
Supplies	1,681,034	1,463,696	217,338	87.1%
Services	22,586,277	20,122,746	2,463,531	89.1%
Land, Structures, Machinery, Equipment	200,000	770,717	(570,717)	385.4%
Other Expenditures	30,205	21,148	9,057	70.0%
Transfers Out - Debt Service	3,692,390	2,769,293	923,097	75.0%
Transfers Out to Other Funds	1,918,201	853,500	1,064,701	44.5%
Total	\$ 76,426,201	\$ 65,558,855	\$ 10,867,346	85.8%
Percent of Year Complete:				91.7%

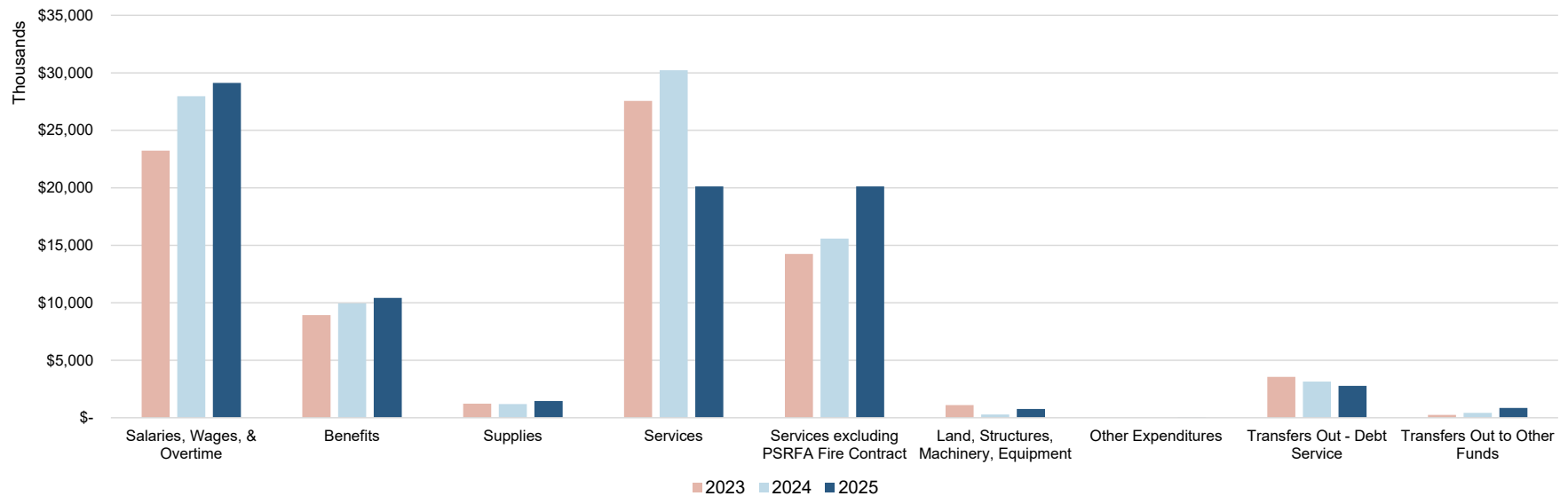
General Fund Expenditures and Transfers Out by Category



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

Category	2023 Expenses through November	2024 Expenses through November	2025 Expenses through November	2025 vs 2024	
				\$	%
Salaries, Wages, & Overtime	\$ 23,242,030	\$ 27,965,726	\$ 29,124,930	\$ 1,159,204	+4.1%
Benefits	8,925,966	9,949,243	10,432,825	483,582	+4.9%
Supplies	1,221,772	1,196,384	1,463,696	267,312	+22.3%
Services	27,564,718	30,226,914	20,122,746	(10,104,168)	-33.4%
Services excluding PSRFA Fire Contract	14,246,771	15,591,568	20,122,746	4,531,178	+29.1%
Land, Structures, Machinery, Equipment	1,097,520	280,477	770,717	490,240	+174.8%
Other Expenditures	-	-	21,148	21,148	-
Transfers Out - Debt Service	3,562,371	3,154,758	2,769,293	(385,465)	-12.2%
Transfers Out to Other Funds	241,250	427,598	853,500	425,902	+99.6%
Total	\$ 65,855,627	\$ 73,201,100	\$ 65,558,855	\$ (7,642,245)	-10.4%

General Fund Expenditures by Category Prior Year Comparisons YTD



Fund 101 Hotel/Motel Special Revenue Fund

Overview

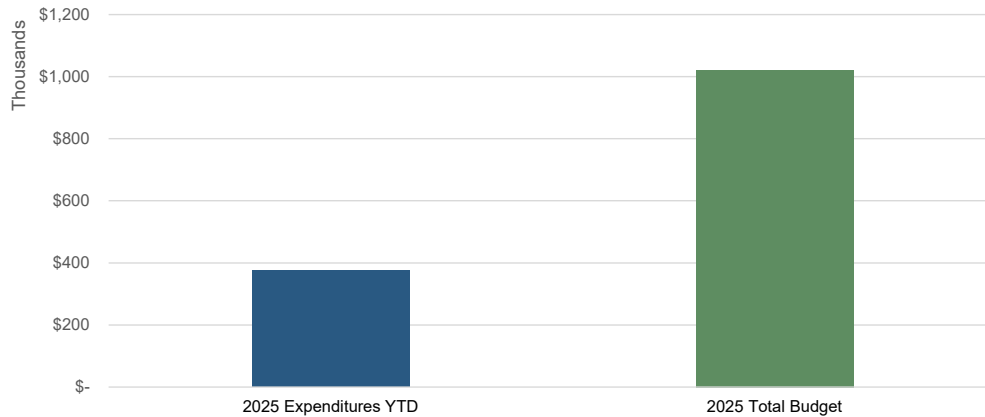
	2025 through November		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	924,747	\$	897,750	103.0%
Expenditures		349,432		992,204	35.2%
Transfers Out		26,775		29,209	91.7%
Net Revenues Less Expenditures	\$	548,540	\$	(123,663)	
					% of Year Complete 91.7%

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

Category	2025 Total Budget	2025 Expenses through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 51,393	\$ 47,713	\$ 3,680	92.8%
Benefits	20,561	9,680	10,881	47.1%
Supplies	3,000	933	2,067	31.1%
Services	917,250	291,106	626,144	31.7%
Transfers Out - Internal Cost Allocation	29,209	26,775	2,434	91.7%
Total	\$ 1,021,413	\$ 376,207	\$ 645,206	36.8%

Fund 101 Expenditures

% of Year Complete
91.7%

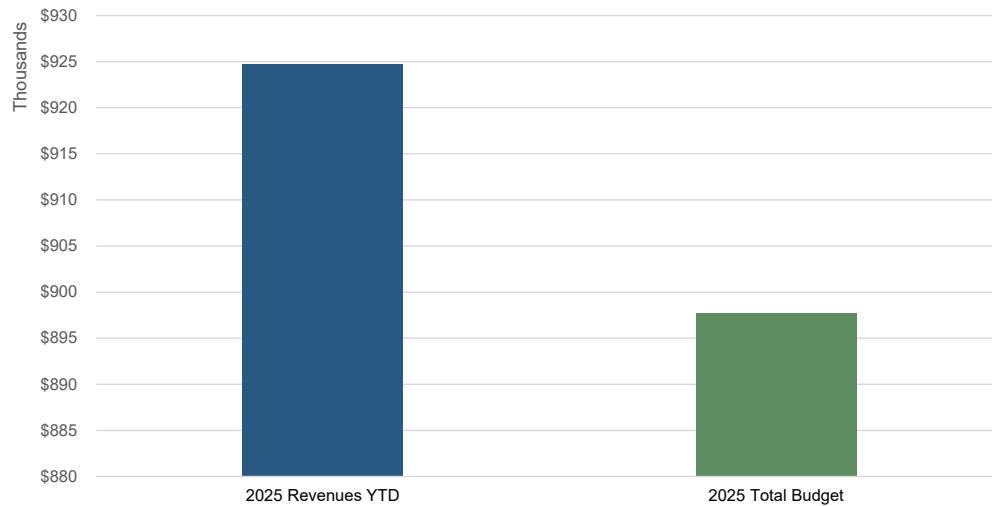


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Hotel/Motel Tax	\$ 850,000	\$ 855,529	\$ 5,529	100.7%
Investment Earnings	47,750	69,218	21,468	145.0%
Total	\$ 897,750	\$ 924,747	\$ 26,997	103.0%

Fund 101 Revenues

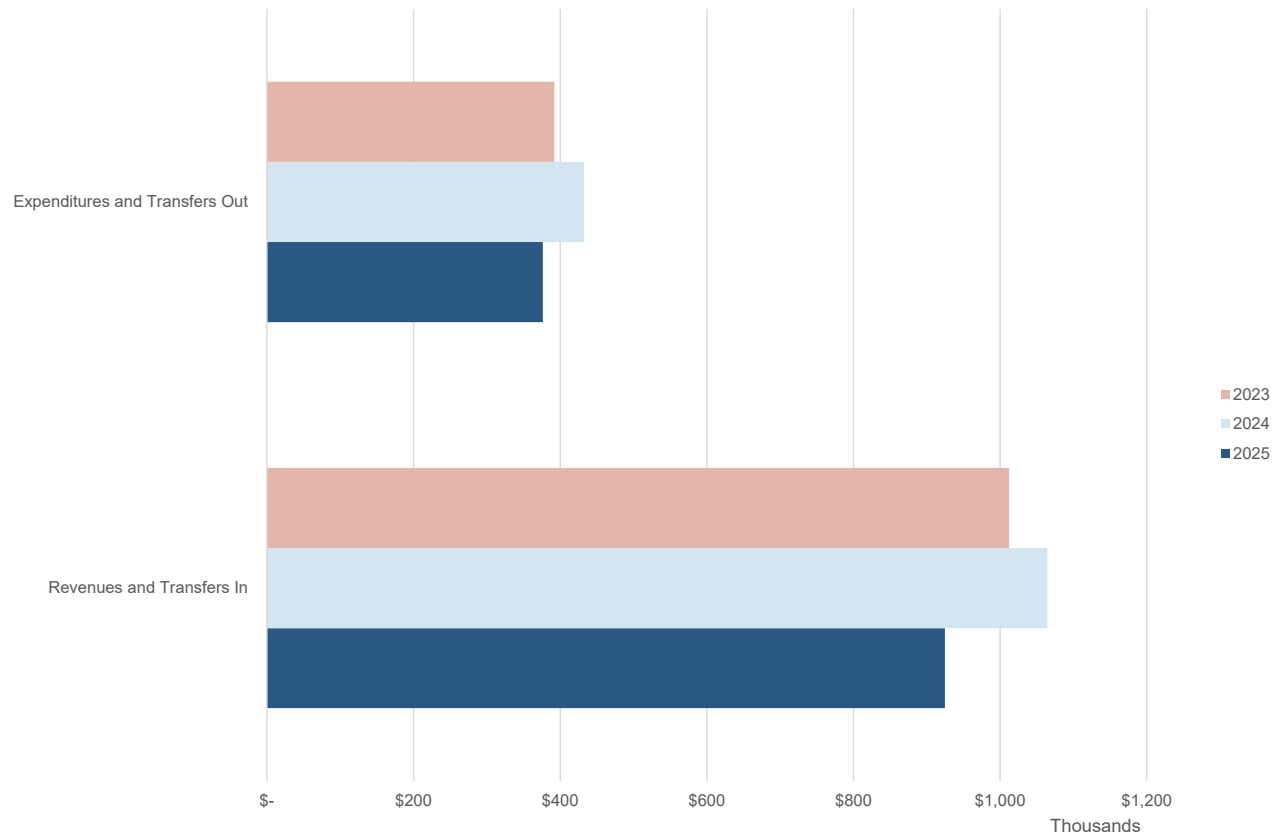
% of Year Complete
91.7%



Fund 101 Hotel/Motel Special Revenue Fund Year-to-Year Expenditures & Transfers Out by Category						
Category	2023 Expenses through November		2024 Expenses through November		2025 Expenses through November	
					2025 vs 2024	
					\$	%
Salaries, Wages, & Overtime	\$	62,459	\$	86,175	\$ 47,713	\$ (38,462) -44.6%
Benefits		15,696		19,624	9,680	(9,944) -50.7%
Supplies		154		73	933	860 +1178.1%
Services		289,344		301,254	291,106	(10,148) -3.4%
Transfers Out - Internal Cost Allocation		24,288		25,500	26,775	1,275 +5.0%
Total	\$	391,941	\$	432,626	\$ 376,207	\$ (56,419) -13.0%

Fund 101 Hotel/Motel Special Revenue Fund Year-to-Year Revenues and Transfers In by Category						
Category	2023 Revenues through November		2024 Revenues through November		2025 Revenues through November	
					2025 vs 2024	
					\$	%
Hotel/Motel Tax	\$	901,752	\$	919,477	\$ 855,529	\$ (63,948) -7.0%
Investment Earnings		110,498		145,041	69,218	(75,823) -52.3%
Total	\$	1,012,250	\$	1,064,518	\$ 924,747	\$ (139,771) -13.1%

Fund 101 Prior Year Comparisons YTD



Fund 103 Residential Street Fund

Overview

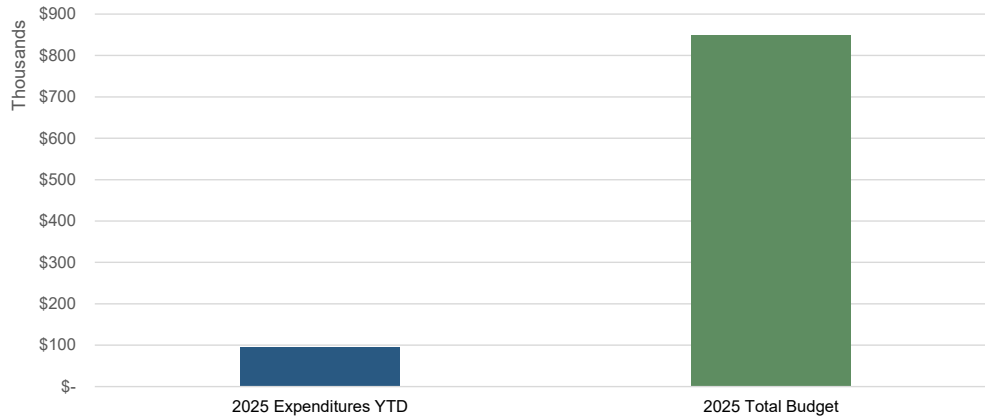
	2025 through November		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	313,928	\$	1,130,000	27.8%
Expenditures		95,978		850,000	11.3%
Net Revenues Less Expenditures	\$	217,950	\$	280,000	
					% of Year Complete 91.7%

Fund 103 Residential Street Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	-	3,336	(3,336)	-
Benefits	-	715	(715)	-
Supplies	\$ -	\$ 11,437	\$ (11,437)	-
Services	850,000	80,489	769,511	9.5%
Total	\$ 850,000	\$ 95,977	\$ 754,023	11.3%

Fund 103 Expenditures

% of Year Complete
91.7%

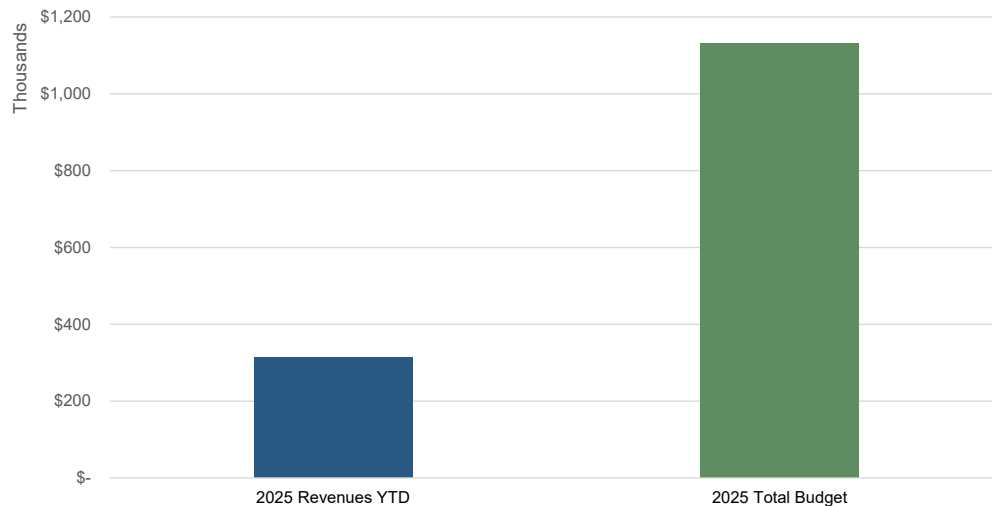


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through November	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	251,147	(28,853)	89.7%
Investment Earnings	26,000	62,781	36,781	241.5%
Total	\$ 1,130,000	\$ 313,928	\$ (816,072)	27.8%

Fund 103 Revenues

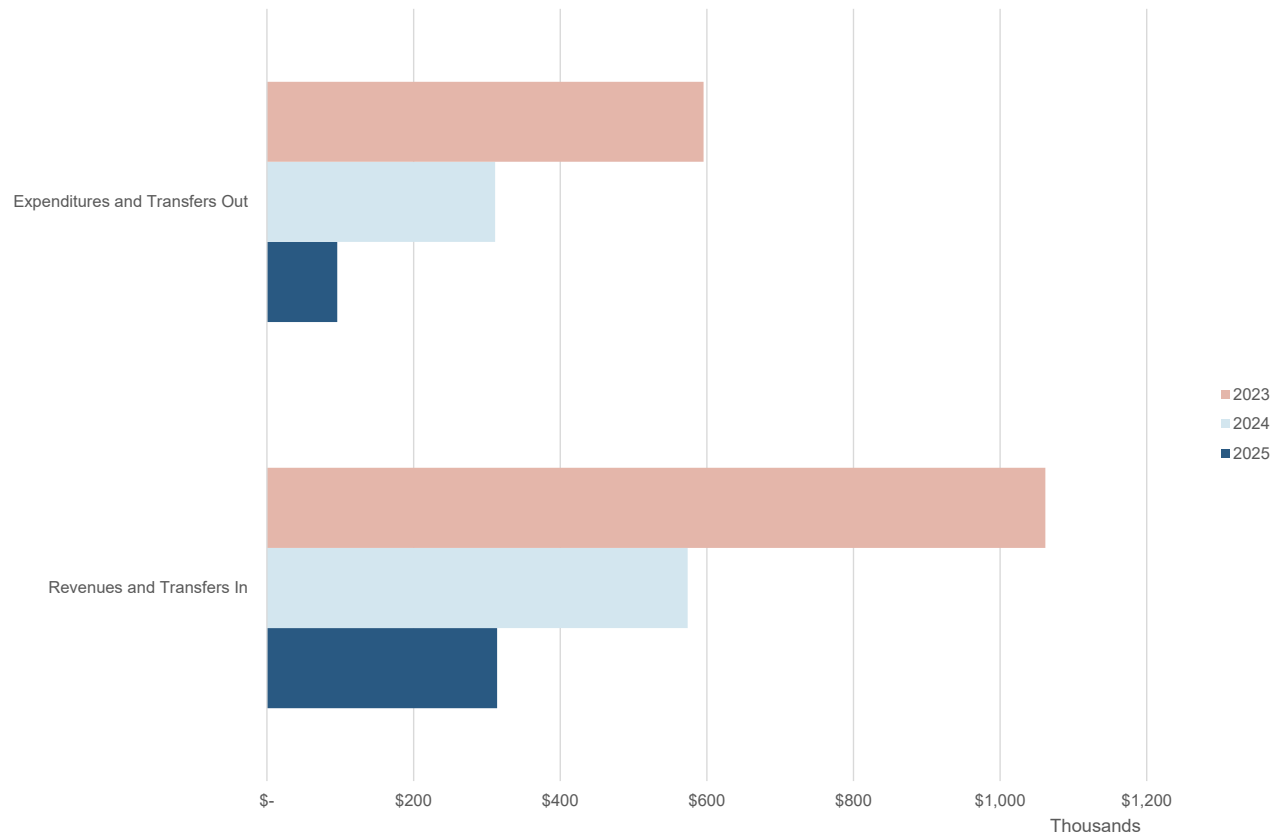
% of Year Complete
91.7%



Fund 103 Residential Street Fund						
Year-to-Year Expenditures & Transfers Out by Category						
Category	2023 Expenses through November	2024 Expenses through November	2025 Expenses through November	2025 vs 2024		
				\$	%	
Salaries, Wages, & Overtime	\$ 10,656	\$ 2,066	\$ 3,336	\$ 1,270	+61.5%	
Benefits	5,870	890	715	(175)	-19.7%	
Supplies	79,558	15,729	11,437	(4,292)	-27.3%	
Services	368,682	236,373	80,489	(155,884)	-65.9%	
Land, Structures, Machinery, Equipment	130,909	56,171	-	(56,171)	-100.0%	
Total	\$ 595,675	\$ 311,229	\$ 95,977	\$ (215,252)	-69.2%	

Fund 103 Residential Street Fund						
Year-to-Year Revenues and Transfers In by Category						
Category	2023 Revenues through November	2024 Revenues through November	2025 Revenues through November	2025 vs 2024		
				\$	%	
Grant Revenues	\$ 112,071	\$ 70,797	\$ -	\$ (70,797)	-100.0%	
State Entitlements	267,385	257,846	251,147	(6,699)	-2.6%	
Investment Earnings	32,288	61,783	62,781	998	+1.6%	
Transfers In	-	183,598	-	(183,598)	-100.0%	
Total	\$ 1,061,744	\$ 574,024	\$ 313,928	\$ (260,096)	-45.3%	

Fund 103 Prior Year Comparisons YTD



Fund 104 Arterial Street Fund

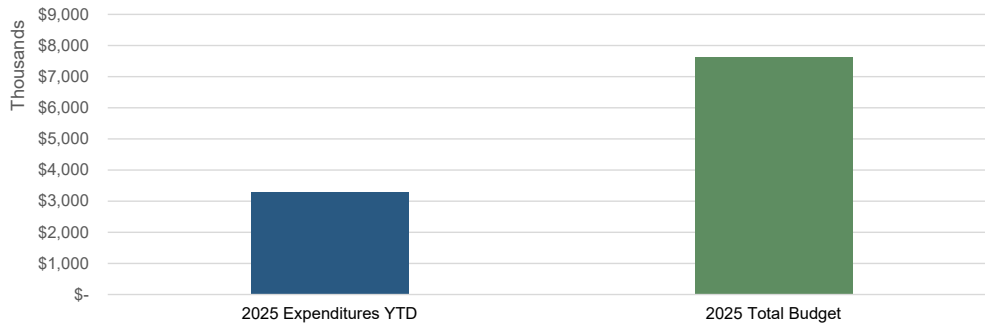
Overview

	2025 through November		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	6,493,574	\$	5,586,001	116.2%
Expenditures		3,298,936		7,636,726	43.2%
Net Revenues Less Expenditures	\$	3,194,638	\$	(2,050,725)	
					% of Year Complete 91.7%

Fund 104 Arterial Street Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 793,142	\$ 623,616	\$ 169,526	79%
Benefits	312,185	206,984	105,201	66%
Supplies	23,200	104,810	(81,610)	451.8%
Services	6,508,200	1,699,828	4,808,372	26.1%
Land, Structures, Machinery, Equipment	-	663,699	(663,699)	-
Total	\$ 7,636,727	\$ 3,298,937	\$ 4,337,790	43.2%

Fund 104 Expenditures

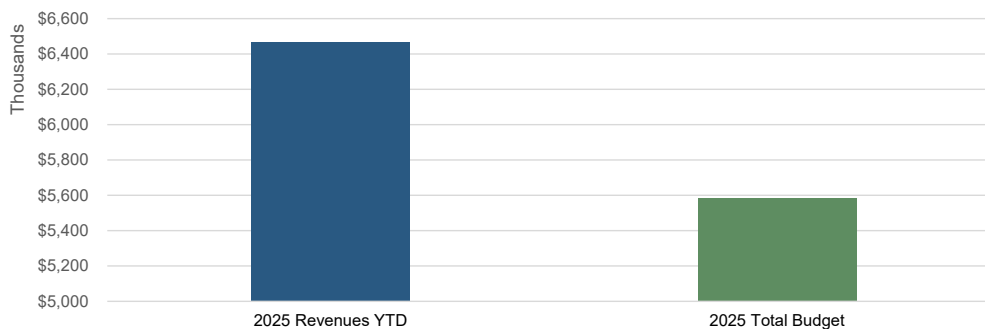


% of Year Complete
91.7%

Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Utility Taxes	\$ 1,320,000	\$ 1,404,095	\$ 84,095	106.4%
Parking Tax	800,000	894,245	94,245	111.8%
Real Estate Excise Tax (REET)	500,000	383,140	(116,860)	76.6%
Permits	1	-	(1)	0.0%
Franchise Fees	450,000	432,428	(17,572)	96.1%
Grant Revenues	2,026,000	983,826	(1,042,174)	48.6%
State Entitlements	135,000	126,992	(8,008)	94.1%
General Government Revenue	-	360	360	-
Traffic Impact Fees	200,000	1,502,858	1,302,858	751.4%
Fines and Penalties	2,000	6,500	4,500	325.0%
Other Income	80,000	427,226	347,226	534.0%
Investment Earnings	73,000	305,524	232,524	418.5%
Total	\$ 5,586,001	\$ 6,467,194	\$ 881,193	115.8%

Fund 104 Revenues



% of Year Complete
91.7%

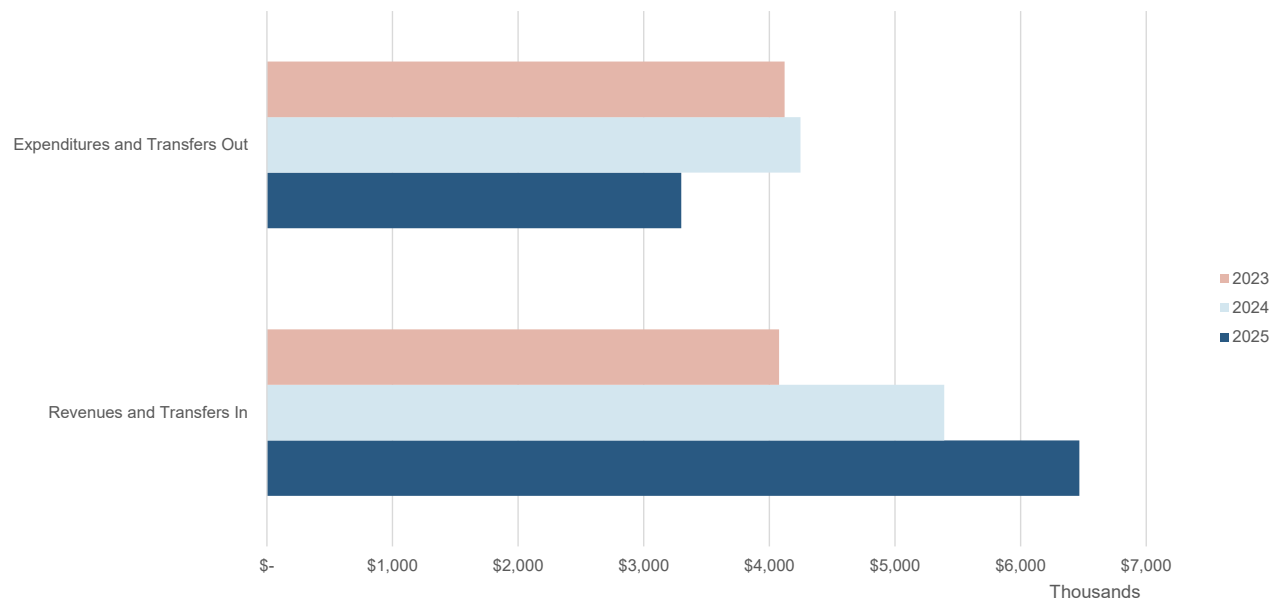
Fund 104 Arterial Street Fund
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through November		2024 Expenses through November		2025 Expenses through November		2025 vs 2024	
							\$	%
Salaries, Wages, & Overtime	\$	375,084	\$	496,417	\$	623,616	\$ 127,199	+25.6%
Benefits		131,260		162,257		206,984	44,727	+27.6%
Supplies		88,103		57,478		104,810	47,332	+82.3%
Services		1,984,812		2,115,944		1,699,828	(416,116)	-19.7%
Land, Structures, Machinery, Equipment		1,542,039		1,414,729		663,699	(751,030)	-53.1%
Total	\$	4,121,298	\$	4,246,825	\$	3,298,937	\$ (947,888)	-22.3%

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

Category	2023 Revenues through November		2024 Revenues through November		2025 Revenues through November		2025 vs 2024	
							\$	%
Utility Taxes	\$	487,249	\$	1,419,810	\$	1,404,095	\$ (15,715)	-1%
Parking Tax		728,906		807,378		894,245	86,867	+10.8%
Real Estate Excise Tax (REET)		364,547		667,365		383,140	(284,225)	-42.6%
Permits		831		2		-	(2)	-100.0%
Franchise Fees		-		392,608		432,428	39,820	+10.1%
Grant Revenues		1,119,817		1,322,135		983,826	(338,309)	-25.6%
State Entitlements		134,737		130,197		126,992	(3,205)	-2.5%
General Government Revenue		-		335		360	25	+7.5%
Traffic Impact Fees		810,328		218,933		1,502,858	1,283,925	+586.4%
Fines and Penalties		11,081		2,540		6,500	3,960	+155.9%
Other Income		177,434		137,600		427,226	289,626	+210.5%
Investment Earnings		241,707		292,465		305,524	13,059	+4.5%
Total	\$	4,076,637	\$	5,391,368	\$	6,467,194	\$ 1,075,826	+20.0%

Fund 104 Prior Year Comparisons YTD

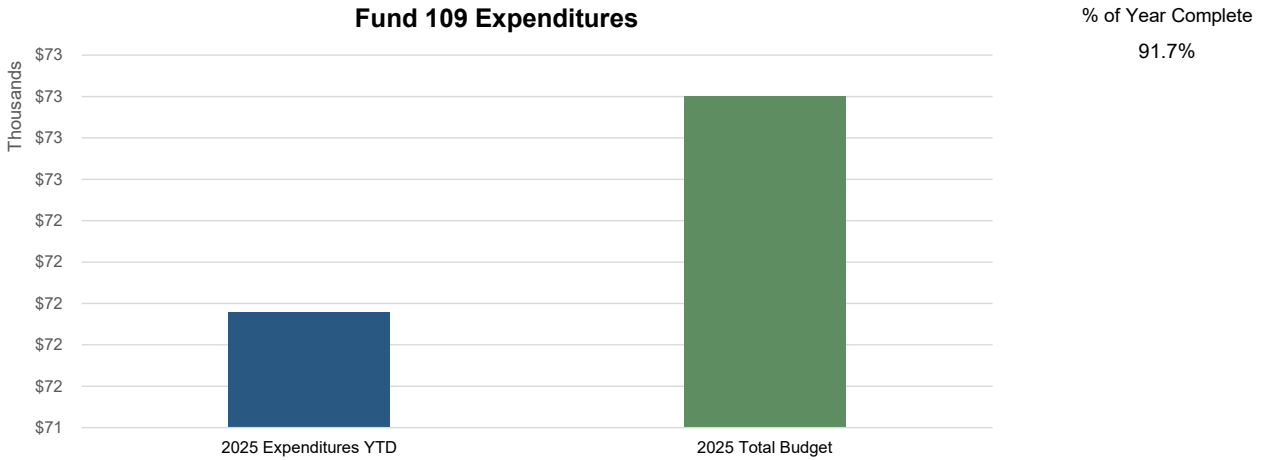


Fund 109 Drug Seizure Fund
Overview

	2025 through November		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 91.7%

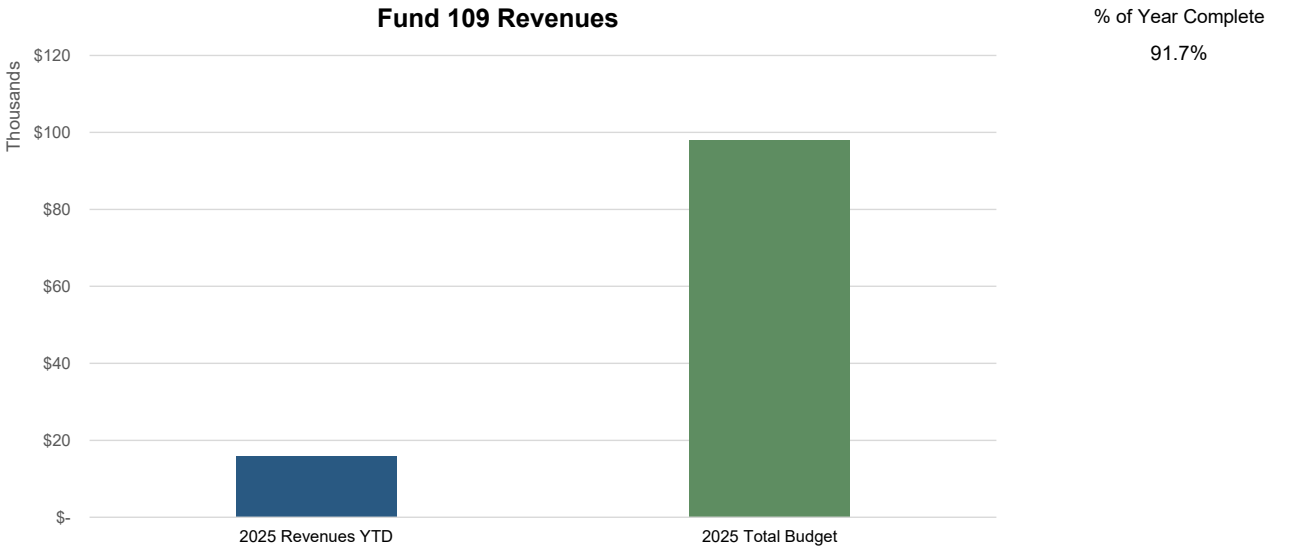
Fund 109 Drug Seizure Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through November	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%



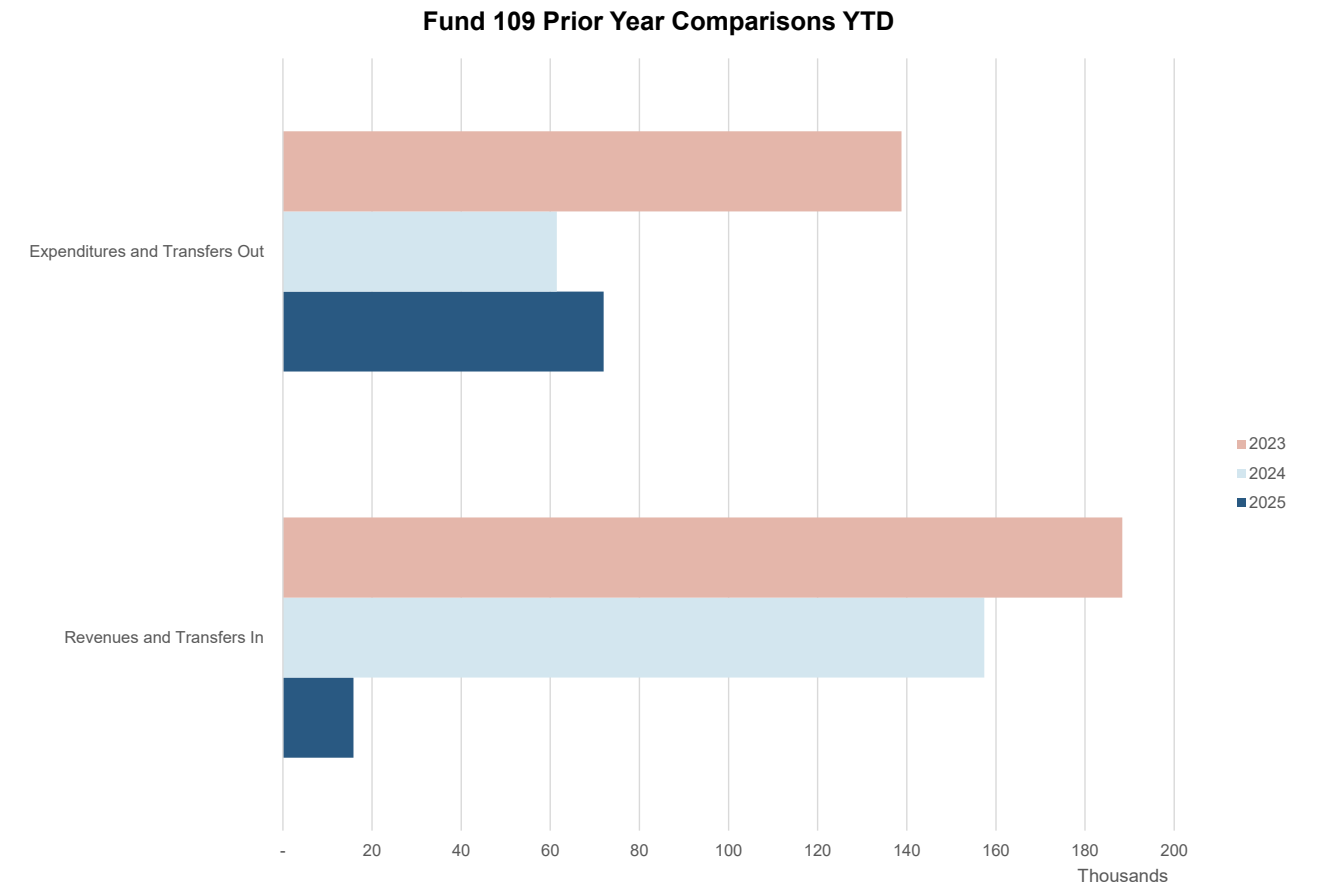
Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through November	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 Drug Seizure Fund						
Year-to-Year Expenditures & Transfers Out by Category						
Category	2023 Expenses through November	2024 Expenses through November	2025 Expenses through November	2025 vs 2024		
				\$	%	
Supplies	\$ 11,423	\$ 12,112	\$ 45,713	\$ 33,601	+277.4%	
Services	127,379	49,339	26,246	(23,093)	-46.8%	
Total	\$ 138,802	\$ 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 through November	2024 Revenues through November	2025 Revenues through November	2025 vs 2024		
				\$	%	
Grant Revenues	109,333	-	-	-	-	
Intergovernmental	\$ 79,010	\$ -	\$ 14,339	\$ 14,339	-	
Other Income	-	157,393	1,475	(155,918)	-99.1%	
Investment Earnings	-	-	-	-	-	
Total	\$ 188,343	\$ 157,393	\$ 15,814	\$ (141,579)	-90.0%	



Fund 301 Land Acq., Rec. & Park Development
Overview

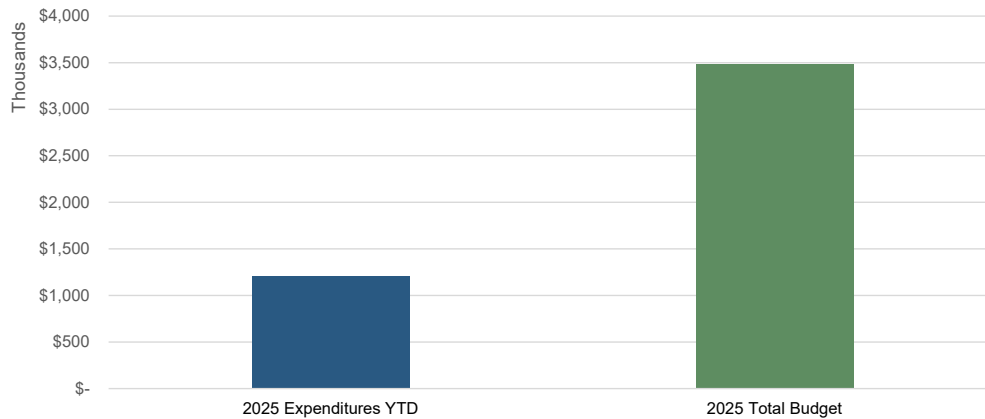
	2025 through November		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	1,687,635	\$	2,841,300	59.4%
Expenditures		1,209,976		2,431,000	49.8%
Transfers Out		-		1,057,605	0.0%
Net Revenues Less Expenditures	\$	477,659	\$	(647,305)	
					% of Year Complete 91.7%

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

Category	2025 Total Budget	2025 Expenses through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Supplies	\$ 30,000	\$ 6,667	\$ 23,333	22.2%
Services	1,876,000	788,540	1,087,460	42.0%
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	\$ 1,209,976	\$ 2,278,629	34.7%

Fund 301 Expenditures

% of Year Complete
91.7%

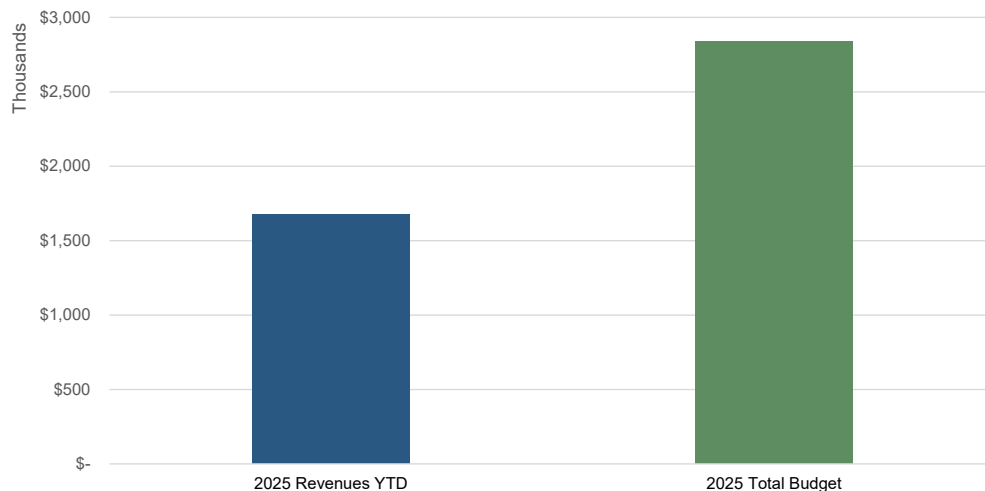


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Property Tax	\$ 207,800	\$ 176,628	\$ (31,172)	85.0%
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	71,019	(28,981)	71.0%
Investment Earnings	57,500	177,178	119,678	308.1%
Total	\$ 2,841,300	\$ 1,674,635	\$ (1,166,665)	58.9%

Fund 301 Revenues

% of Year Complete
91.7%



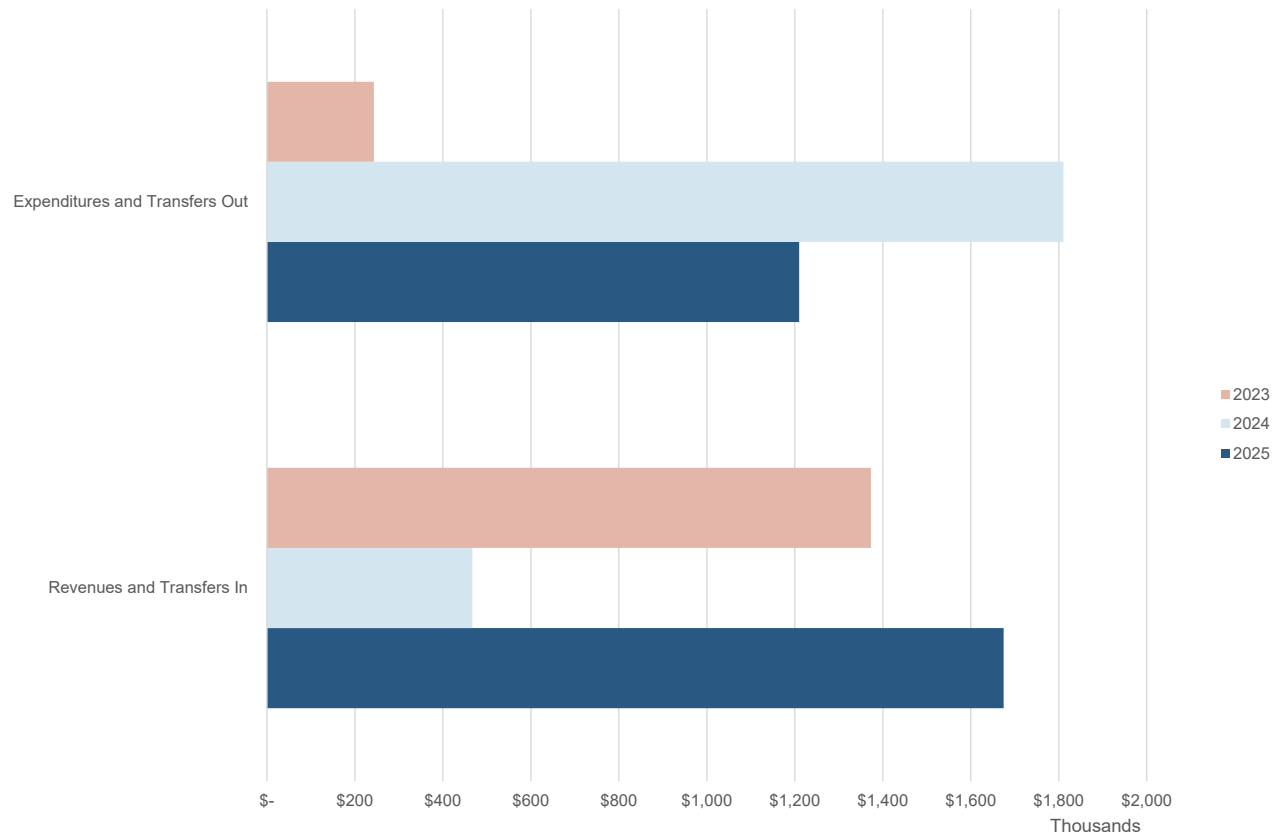
Fund 301 Land Acq., Rec. & Park Development
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through November		2024 Expenses through November		2025 Expenses through November		2025 vs 2024	
							\$	%
Supplies		87,518		38,146		6,667	(31,479)	-82.5%
Services	\$	155,747	\$	1,755,834	\$	788,540	\$ (967,294)	-55.1%
Land, Structures, Machinery, Equipment		-		16,982		414,769	397,787	+2342.4%
Total	\$	243,265	\$	1,810,962	\$	1,209,976	\$ (600,986)	-33.2%

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

Category	2023 Revenues through November		2024 Revenues through November		2025 Revenues through November		2025 vs 2024	
							\$	%
Property Tax	\$	129,956	\$	135,937	\$	176,628	\$ 40,691	+30%
Real Estate Excise Tax (REET)		36,224		-		-	-	-
Grant Revenues		-		-		1,249,810	1,249,810	-
Park Impact Fees		983,847		105,429		71,019	(34,410)	-32.6%
Investment Earnings		158,903		194,809		177,178	(17,631)	-9%
Transfers In		64,250		31,000		-	(31,000)	-100%
Total	\$	1,373,180	\$	467,175	\$	1,674,635	\$ 1,207,460	+258.5%

Fund 301 Prior Year Comparisons YTD



Fund 303 General Government Improvements

Overview

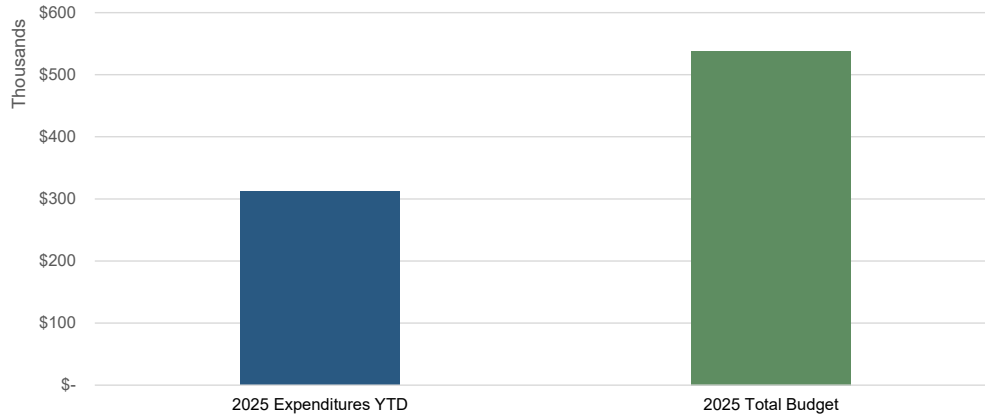
	2025 through November		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	51,243	\$	1,000	5124.3%
Transfers In		328,500		843,000	39.0%
Expenditures		312,454		538,000	58.1%
Net Revenues Less Expenditures	\$	67,289	\$	306,000	% of Year Complete 91.7%

Fund 303 General Government Improvements
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Services	\$ 538,000	312,454	\$ 225,546	58.1%
Total	\$ 538,000	312,454	\$ 225,546	58.1%

Fund 303 Expenditures

% of Year Complete
91.7%

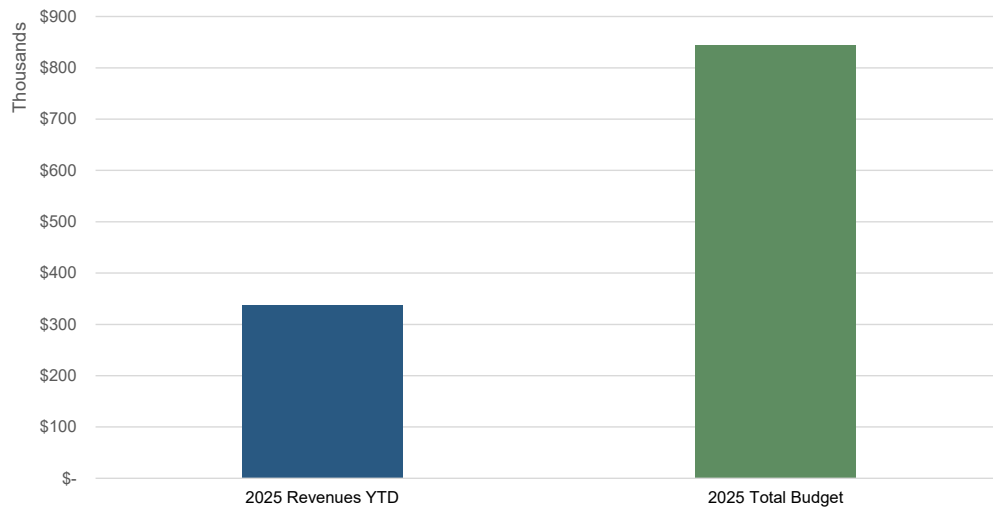


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Investment Earnings	\$ 1,000	\$ 9,239	\$ 8,239	923.9%
Transfer In From General Fund	843,000	328,500	(514,500)	39%
Total	\$ 844,000	\$ 337,739	\$ (506,261)	40.0%

Fund 303 Revenues

% of Year Complete
91.7%



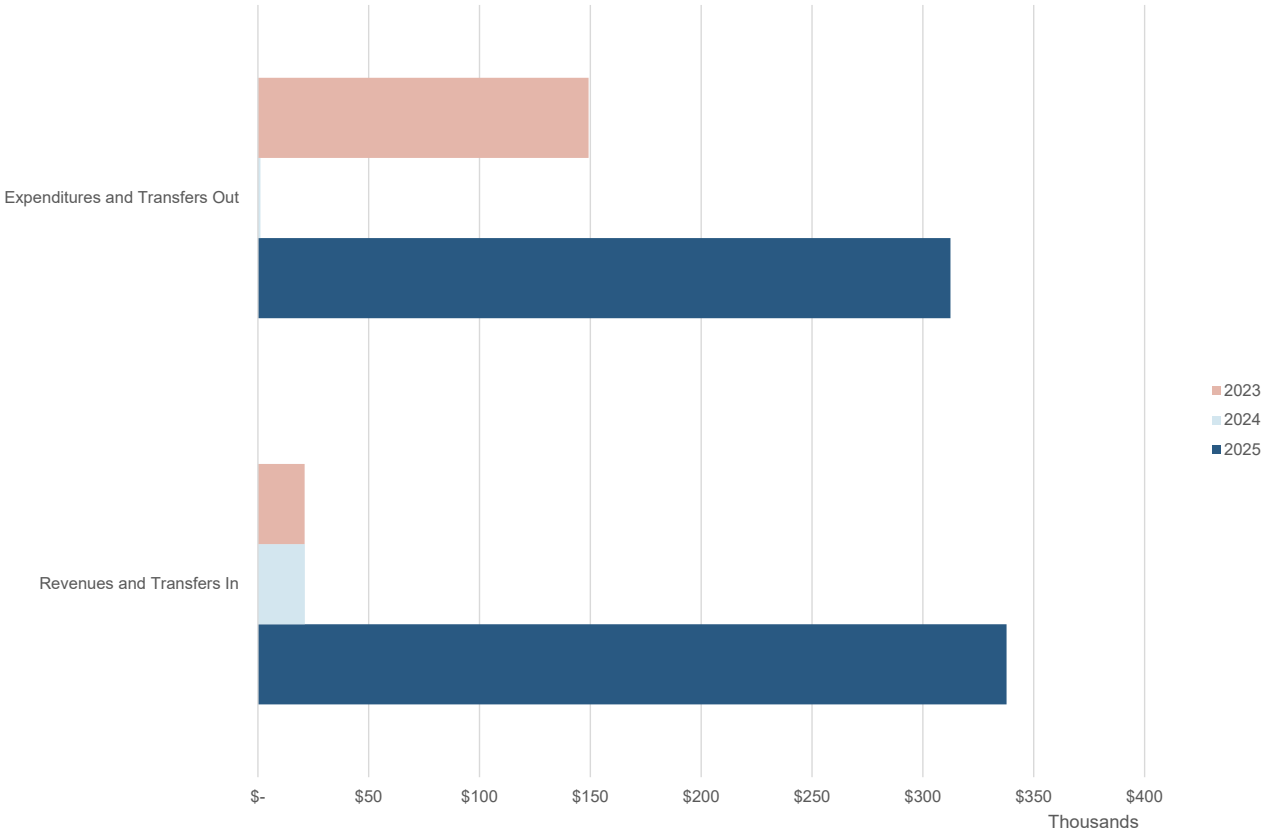
Fund 303 General Government Improvements
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through November		2024 Expenses through November		2025 Expenses through November		2025 vs 2024	
	\$		\$		\$		\$	%
Services	\$	149,185	\$	1,146	\$	312,454	\$ 311,308	+27164.7%
Total	\$	149,185	\$	1,146	\$	312,454	\$ 311,308	+27164.7%

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

Category	2023 Revenues through November		2024 Revenues through November		2025 Revenues through November		2025 vs 2024	
	\$		\$		\$		\$	%
Investment Earnings	\$	21,104	\$	21,168	\$	9,239	\$ (11,929)	-56%
Transfer In From General Fund		-		-		328,500	328,500	-
Total	\$	21,104	\$	21,168	\$	337,739	\$ 316,571	+1495.5%

Fund 303 Prior Year Comparisons YTD



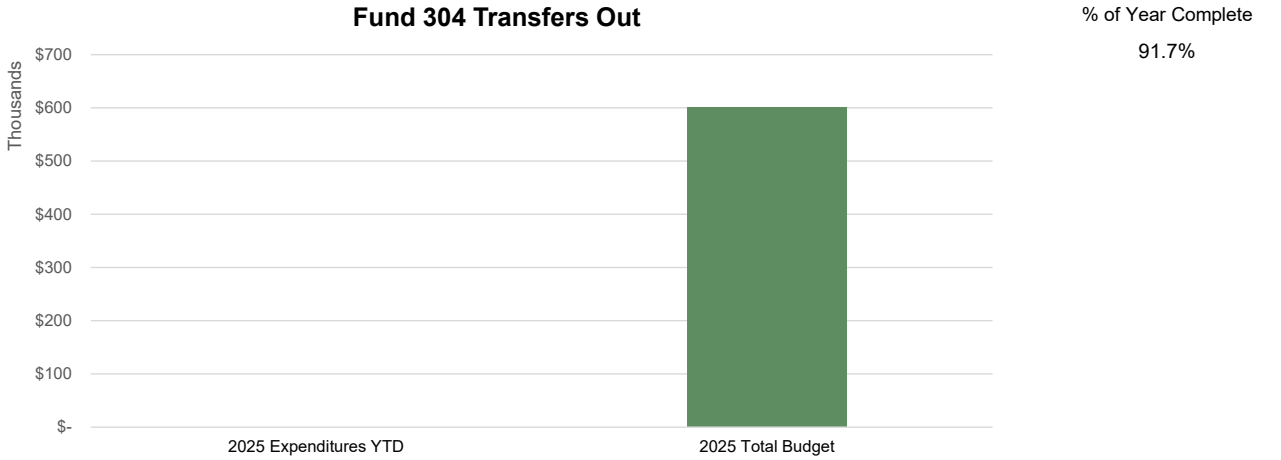
Fund 304 Fire Improvements

Overview

	2025 through November		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	50,656	\$	600,000	8.4%
Transfers Out		-		600,000	0.0%
Net Revenues Less Expenditures	\$	50,656	\$	-	% of Year Complete 91.7%

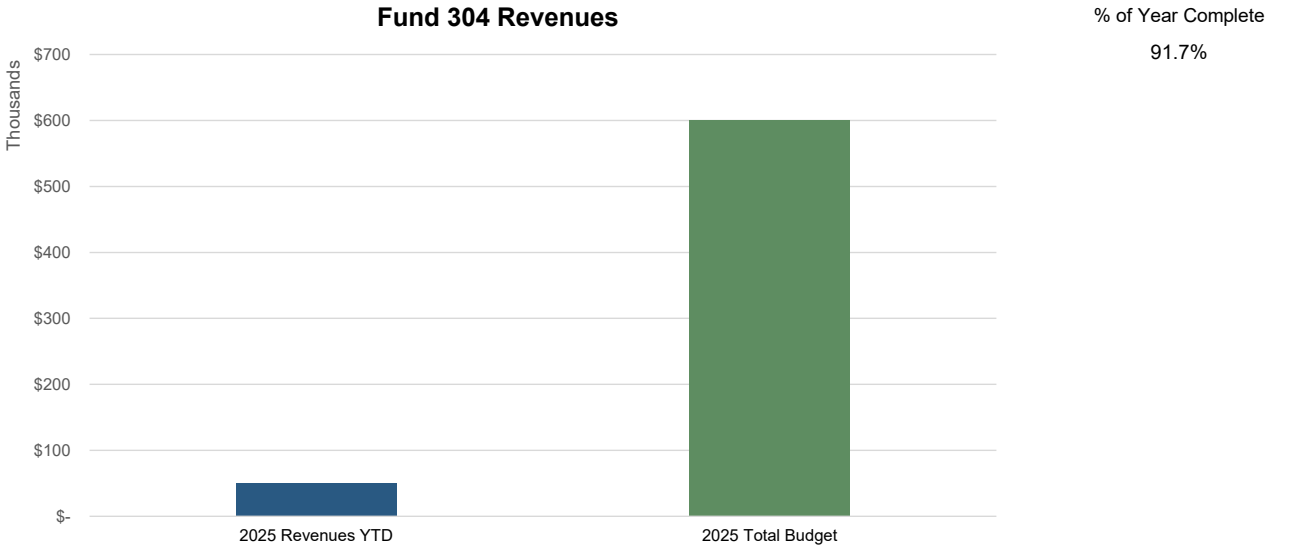
Fund 304 Fire Improvements
Transfers Out

Category	2025 Total Budget	2025 Transfers Out through November	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 November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Fire Impact Fees	\$ 600,000	\$ 50,103	\$ (549,897)	8.4%
Investment Earnings	-	553	553	-
Total	\$ 600,000	\$ 50,656	\$ (549,344)	8.4%



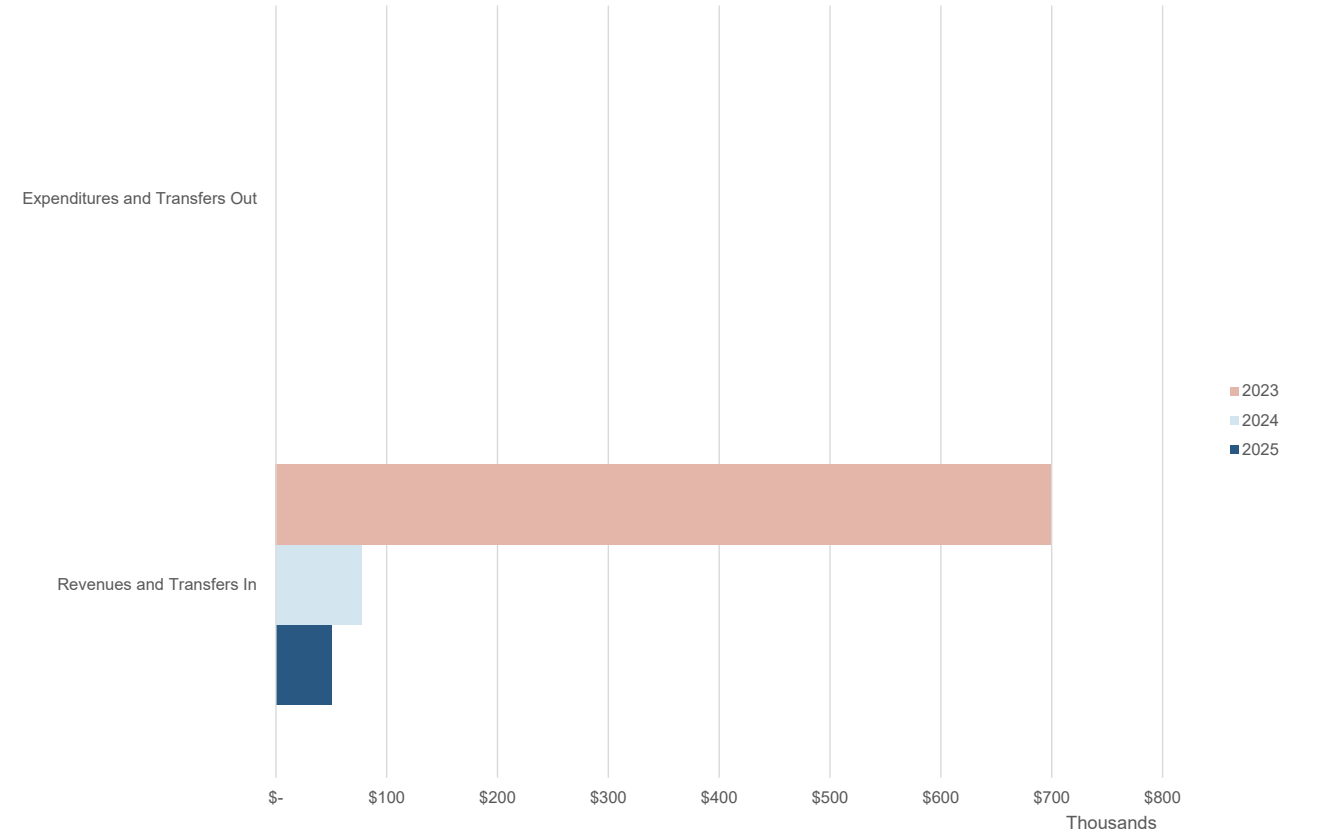
Fund 304 Fire Improvements
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through November		2024 Expenses through November		2025 Expenses through November		2025 vs 2024	
	\$		\$		\$		\$	%
Transfers Out to Other Funds	\$	-	\$	-	\$	-	\$	-
Total	\$	-	\$	-	\$	-	\$	-

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

Category	2023 Revenues through November		2024 Revenues through November		2025 Revenues through November		2025 vs 2024	
	\$		\$		\$		\$	%
Fire Impact Fees	\$	699,274	\$	77,376	\$	50,103	\$	(27,273) -35.2%
Total	\$	699,274	\$	77,376	\$	50,103	\$	(27,273) -35.2%

Fund 304 Prior Year Comparisons YTD



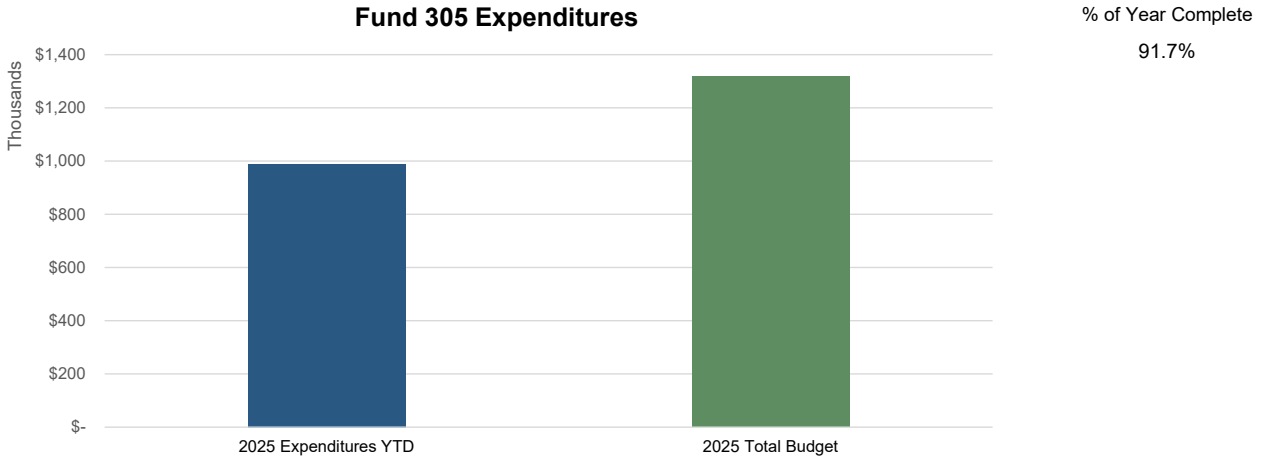
Fund 305 Public Safety Plan

Overview

	2025 through November	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 729,574	\$ 15,000	4863.8%
Transfers In	-	1,100,000	0.0%
Transfers Out	989,118	1,318,824	75.0%
Net Revenues Less Expenditures	\$ (259,544)	\$ (203,824)	% of Year Complete 91.7%

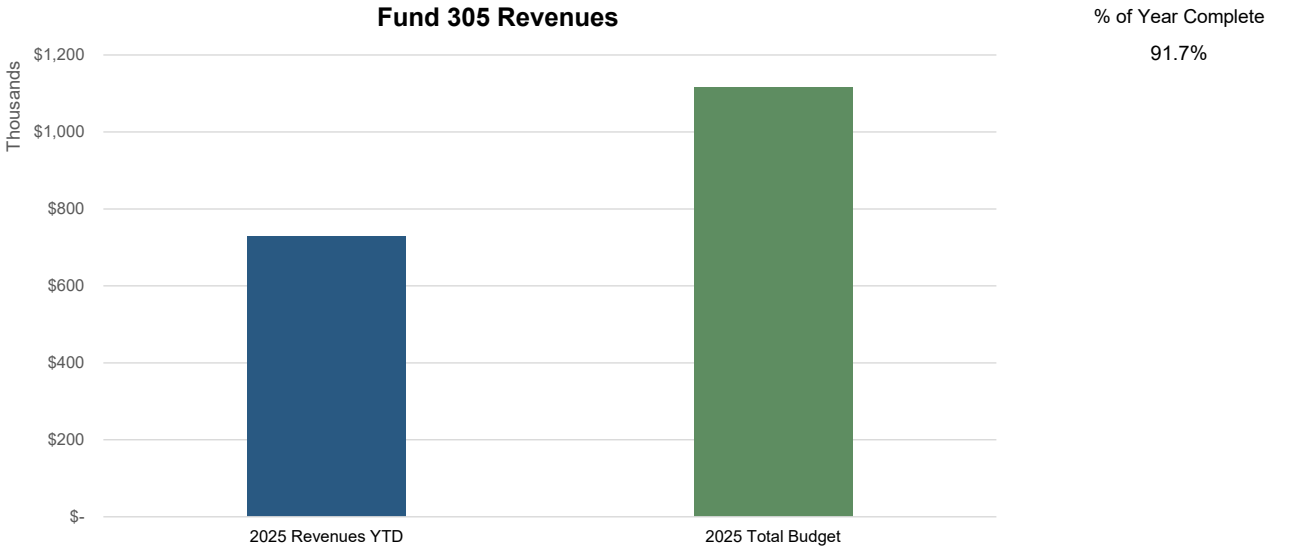
Fund 305 Public Safety Plan
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Transfers Out to Other Funds	\$ 1,318,824	\$ 989,118	\$ 329,706	75%
Total	\$ 1,318,824	\$ 989,118	\$ 329,706	75.0%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Real Estate Excise Tax (REET)	\$ -	\$ 383,140	\$ 383,140	-
Investment Earnings	15,000	46,434	31,434	309.6%
Transfers In	1,100,000	-	(1,100,000)	0%
Total	\$ 1,115,000	\$ 729,574	\$ (385,426)	65.4%



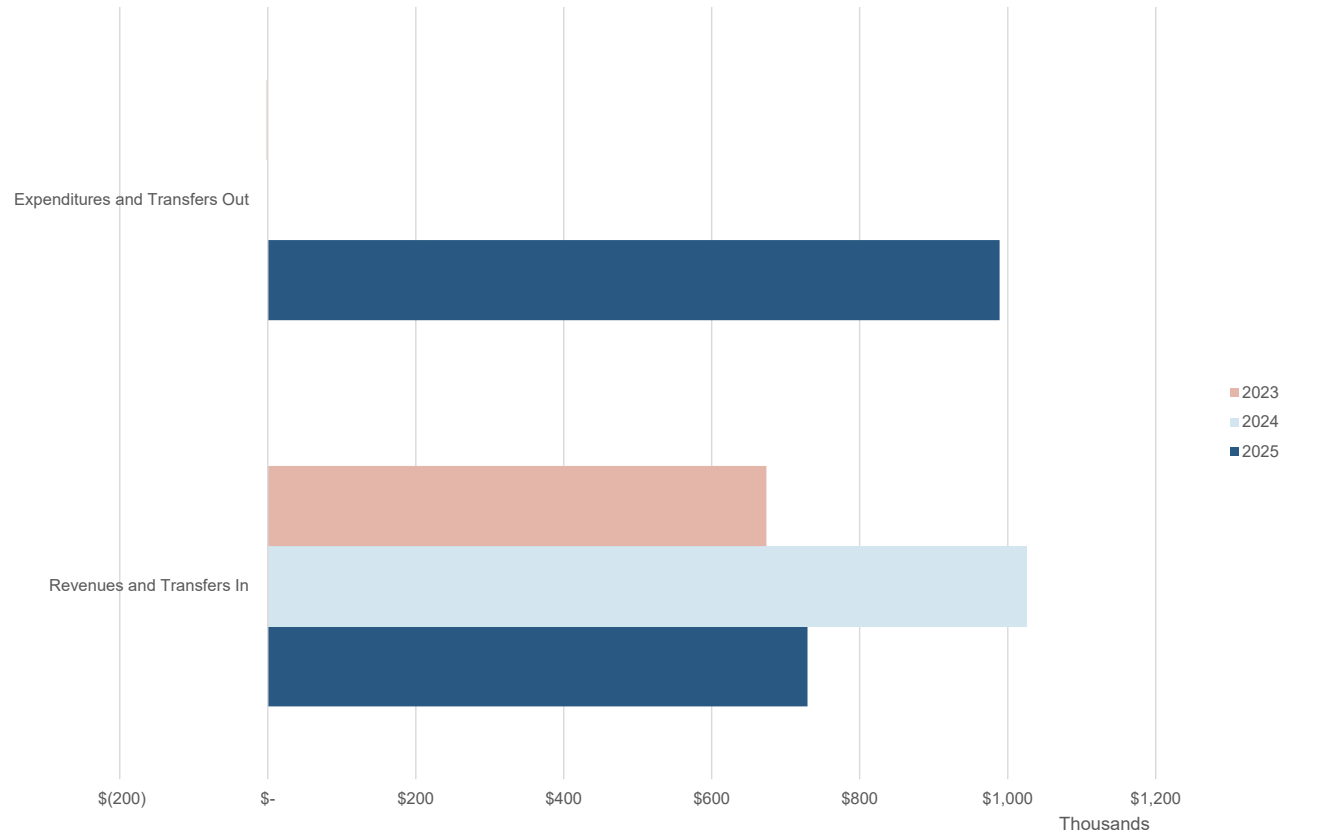
Fund 305 Public Safety Plan
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses	2024 Expenses	2025 Expenses	2025 vs 2024	
	through November	through November	through November	\$	%
Transfers Out to Other Funds	\$ -	\$ -	\$ 989,118	989,118	-
Total	\$ (1,700)	\$ -	\$ 989,118	989,118	-

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 November	through November	through November	\$	%
Real Estate Excise Tax (REET)	\$ 328,323	\$ 667,365	\$ 383,140	\$ (284,225)	-42.6%
Investment Earnings	45,606	57,984	46,434	(11,550)	-20%
Total	\$ 673,929	\$ 1,025,349	\$ 729,574	\$ (295,775)	-28.8%

Fund 305 Prior Year Comparisons YTD



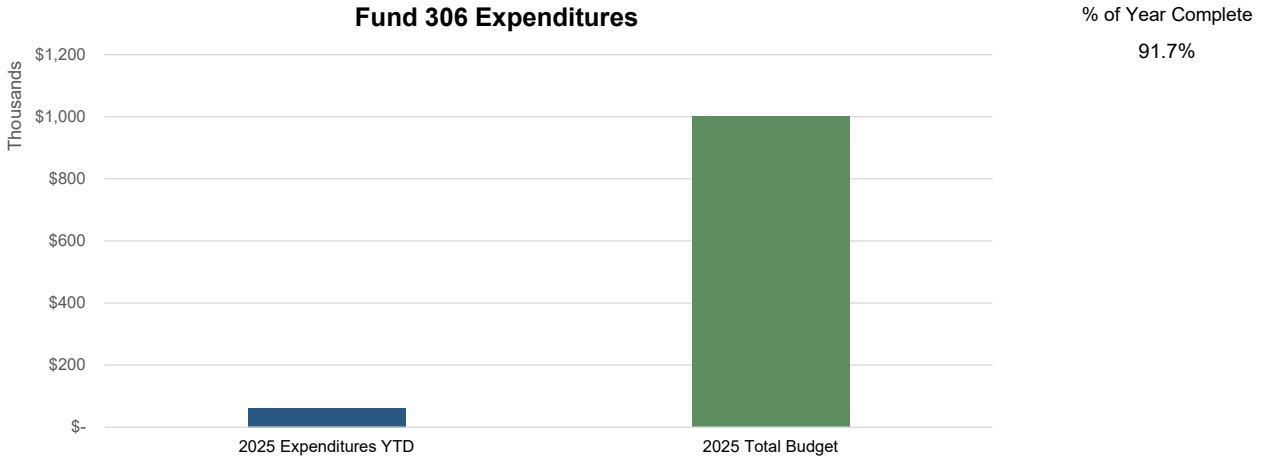
Fund 306 City Facilities

Overview

	2025 through November		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	26,102	\$	846,937	3.1%
Transfers In		750,000		1,000,000	75.0%
Expenditures		61,335		1,000,000	6.1%
Net Revenues Less Expenditures	\$	714,767	\$	846,937	% of Year Complete 91.7%

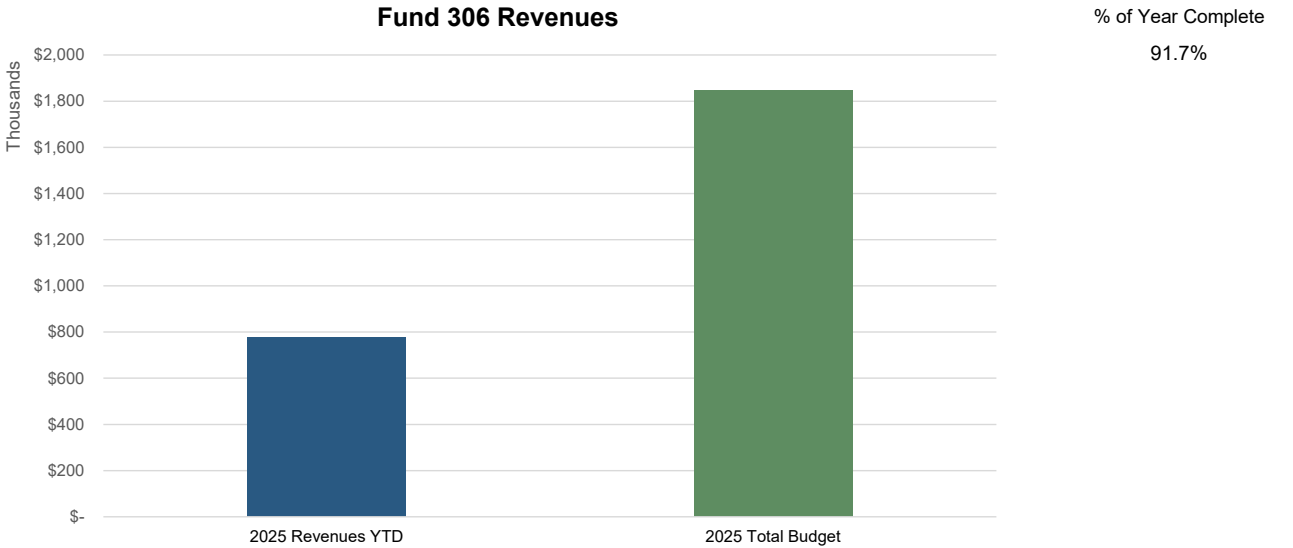
Fund 306 City Facilities Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Services	\$ 1,000,000	\$ 61,335	\$ 938,665	6.1%
Total	\$ 1,000,000	\$ 61,335	\$ 938,665	6.1%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Investment Earnings	\$ 5,000	\$ 26,102	\$ 21,102	522.0%
Rent & Concessions	841,937	-	(841,937)	0.0%
Transfers In	1,000,000	750,000	(250,000)	75%
Total	\$ 1,846,937	\$ 776,102	\$ (1,070,835)	42.0%



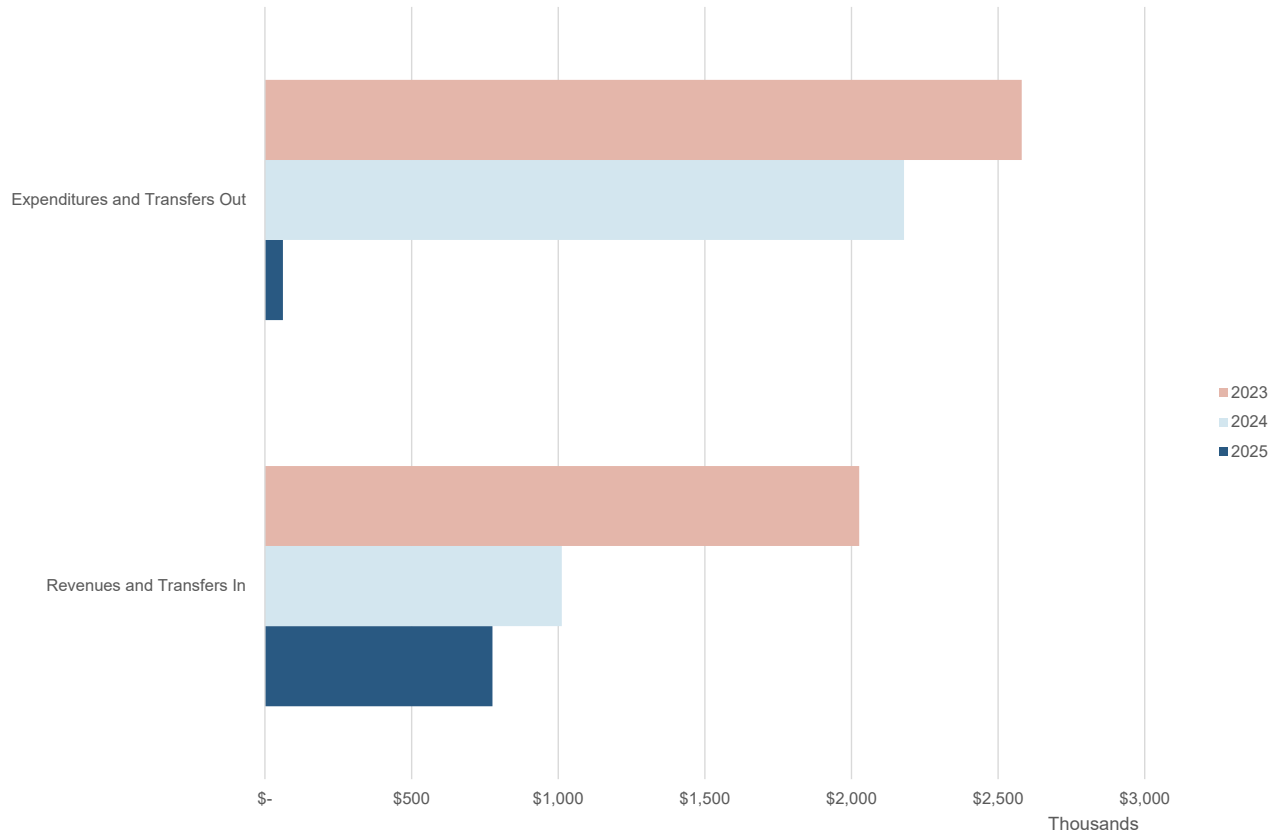
Fund 306 City Facilities
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through November		2024 Expenses through November		2025 Expenses through November		2025 vs 2024	
							\$	%
Services	\$	1,140,506	\$	2,178,716	\$	61,335	\$ (2,117,381)	-97.2%
Land, Structures, Machinery, Equipment		1,432,038		808		-	(808)	-100.0%
Total	\$	2,580,454	\$	2,179,524	\$	61,335	\$ (2,118,189)	-97.2%

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

Category	2023 Revenues through November		2024 Revenues through November		2025 Revenues through November		2025 vs 2024	
							\$	%
Grant Revenues		-		246,870		-	(246,870)	-100.0%
Investment Earnings	\$	26,652	\$	15,764	\$	26,102	\$ 10,338	+65.6%
Transfers In		2,000,000		750,000		750,000	-	0%
Total	\$	2,026,652	\$	1,012,634	\$	776,102	\$ (236,532)	-23.4%

Fund 306 Prior Year Comparisons YTD



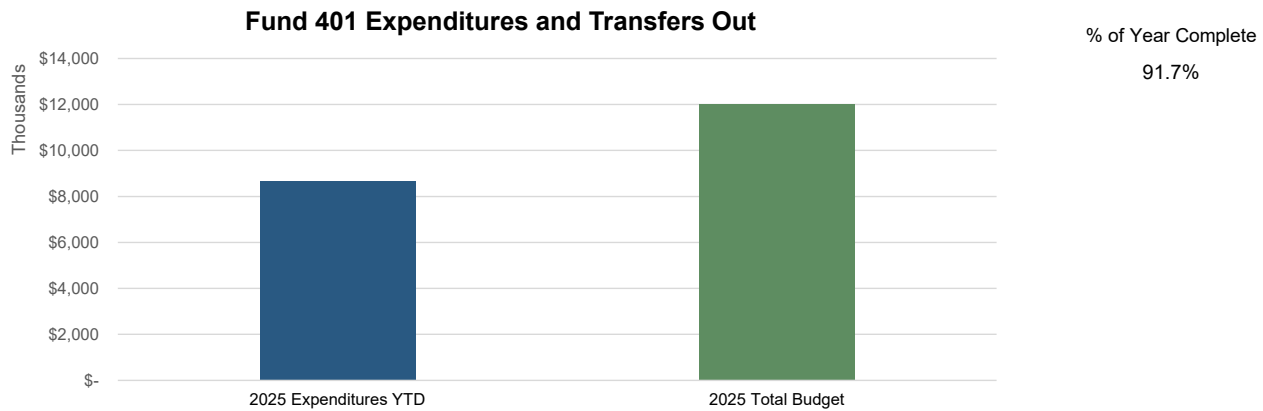
Fund 401 Water Utility Fund

Overview

	2025 through November		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	8,748,859	\$	11,341,356	77.1%
Expenditures		7,381,940		10,493,596	70.3%
Transfers Out		1,266,750		1,507,615	84.0%
Net Revenues Less Expenditures	\$	100,169	\$	(659,855)	% of Year Complete 91.7%

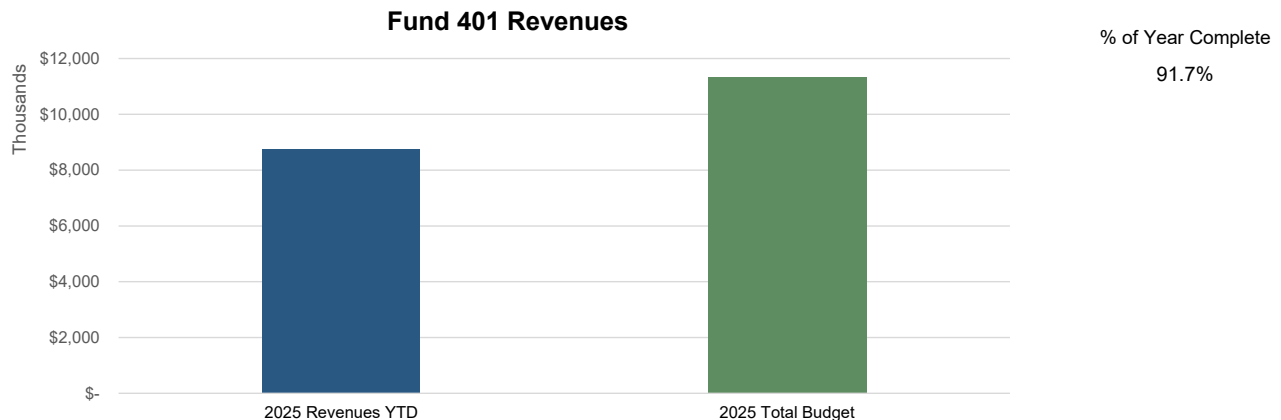
Fund 401 Water Utility Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 957,112	\$ 817,429	\$ 139,683	85%
Benefits	538,827	332,945	205,882	62%
Supplies	3,105,196	3,040,024	65,172	97.9%
Services	5,677,288	1,992,328	3,684,960	35.1%
Land, Structures, Machinery, Equipment	-	1,198,155	(1,198,155)	-
Other Expenditures	215,173	1,058	214,115	0.5%
Transfers Out - Internal Cost Allocation	816,232	748,213	68,019	92%
Transfers Out - Debt Service	358,050	268,537	89,513	75%
Transfers Out to Other Funds	333,333	250,000	83,333	75%
Total	\$ 12,001,211	\$ 8,648,689	\$ 3,352,522	72.1%



Revenues and Transfers In by Category

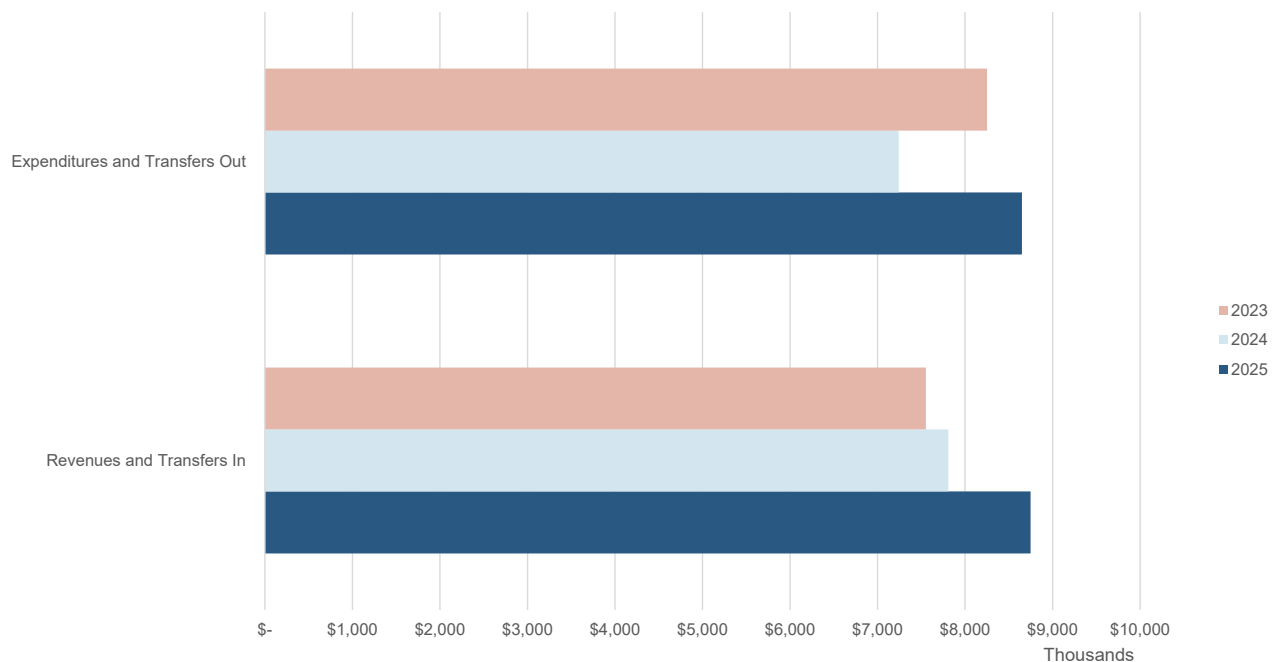
Category	2025 Total Budget	2025 Revenues through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Water Sales	\$ 9,239,856	\$ 8,647,006	\$ (592,850)	93.6%
Security Revenue	-	(12,627)	(12,627)	-
Other Income	1,500	28,943	27,443	1929.5%
Investment Earnings	100,000	85,535	(14,465)	85.5%
Bond Proceeds	2,000,000	-	(2,000,000)	0%
Total	\$ 11,341,356	\$ 8,748,857	\$ (2,592,499)	77.1%



Fund 401 Water Utility Fund						
Year-to-Year Expenditures & Transfers Out by Category						
Category	2023 Expenses through November	2024 Expenses through November	2025 Expenses through November	2025 vs 2024		
				\$	%	
Salaries, Wages, & Overtime	\$ 664,783	\$ 811,601	\$ 817,429	\$ 5,828	+0.7%	
Benefits	309,977	357,294	332,945	(24,349)	-6.8%	
Supplies	2,892,170	2,922,245	3,040,024	117,779	+4.0%	
Services	1,845,491	1,776,990	1,992,328	215,338	+12.1%	
Land, Structures, Machinery, Equipment	1,153,232	56,065	1,198,155	1,142,090	+2037.1%	
Other Expenditures	83,493	82,596	1,058	(81,538)	-99%	
Transfers Out - Internal Cost Allocation	678,656	712,584	748,213	35,629	+5%	
Transfers Out - Debt Service	268,534	268,534	268,537	3	+0%	
Transfers Out to Other Funds	354,819	255,000	250,000	(5,000)	-2%	
Total	\$ 8,251,155	\$ 7,242,909	\$ 8,648,689	\$ 1,405,780	+19.4%	

Fund 401 Water Utility Fund						
Year-to-Year Revenues and Transfers In by Category						
Category	2023 Revenues through November	2024 Revenues through November	2025 Revenues through November	2025 vs 2024		
				\$	%	
Water Sales	\$ 7,329,169	\$ 7,661,090	\$ 8,647,006	\$ 985,916	+13%	
Security Revenue	10,512	6,626	(12,627)	(19,253)	-290.6%	
Other Income	35,120	320	28,943	28,623	+8944.7%	
Investment Earnings	178,136	141,315	85,535	(55,780)	-39%	
Total	\$ 7,552,937	\$ 7,809,351	\$ 8,748,857	\$ 939,506	+12.0%	

Fund 401 Prior Year Comparisons YTD



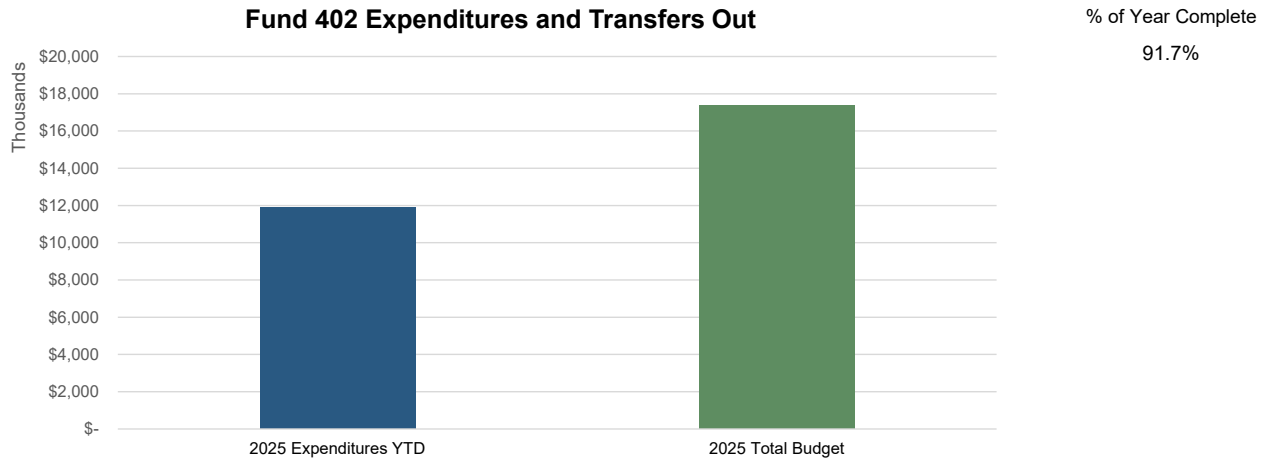
Fund 402 Sewer Utility Fund

Overview

	2025 through November		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	10,894,747	\$	12,527,105	87.0%
Transfers In		-		947,112	0.0%
Expenditures		10,837,320		16,129,584	67.2%
Transfers Out		1,030,426		1,221,086	84.4%
Net Revenues Less Expenditures	\$	(972,999)	\$	(3,876,453)	
					% of Year Complete 91.7%

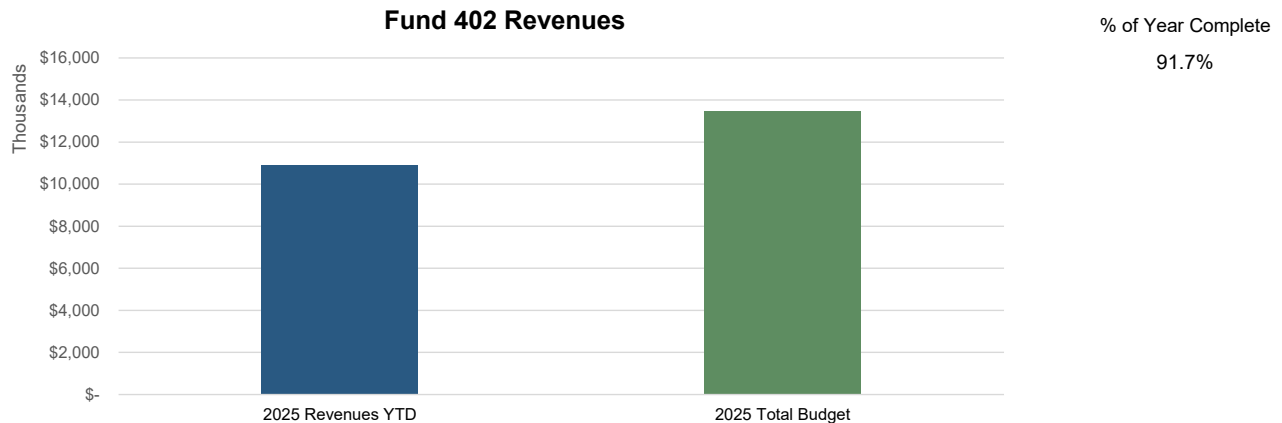
Fund 402 Sewer Utility Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 666,584	\$ 671,294	\$ (4,710)	101%
Benefits	482,884	283,955	198,929	59%
Supplies	6,214,355	5,204,908	1,009,447	83.8%
Services	8,611,358	2,058,134	6,553,224	23.9%
Land, Structures, Machinery, Equipment	-	2,573,685	(2,573,685)	-
Other Expenditures	154,403	45,345	109,058	29%
Transfers Out - Internal Cost Allocation	687,666	630,360	57,306	92%
Transfers Out - Debt Service	200,087	150,066	50,021	75%
Transfers Out to Other Funds	333,333	250,000	83,333	75%
Total	\$ 17,350,670	\$ 11,867,747	\$ 5,482,923	68.4%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Sewer Sales	\$ 12,127,105	\$ 10,473,809	\$ (1,653,296)	86.4%
Other Income	-	87,685	87,685	-
Investment Earnings	400,000	333,252	(66,748)	83.3%
Transfers In - General Fund	947,112	-	(947,112)	0.0%
Total	\$ 13,474,217	\$ 10,894,746	\$ (2,579,471)	80.9%



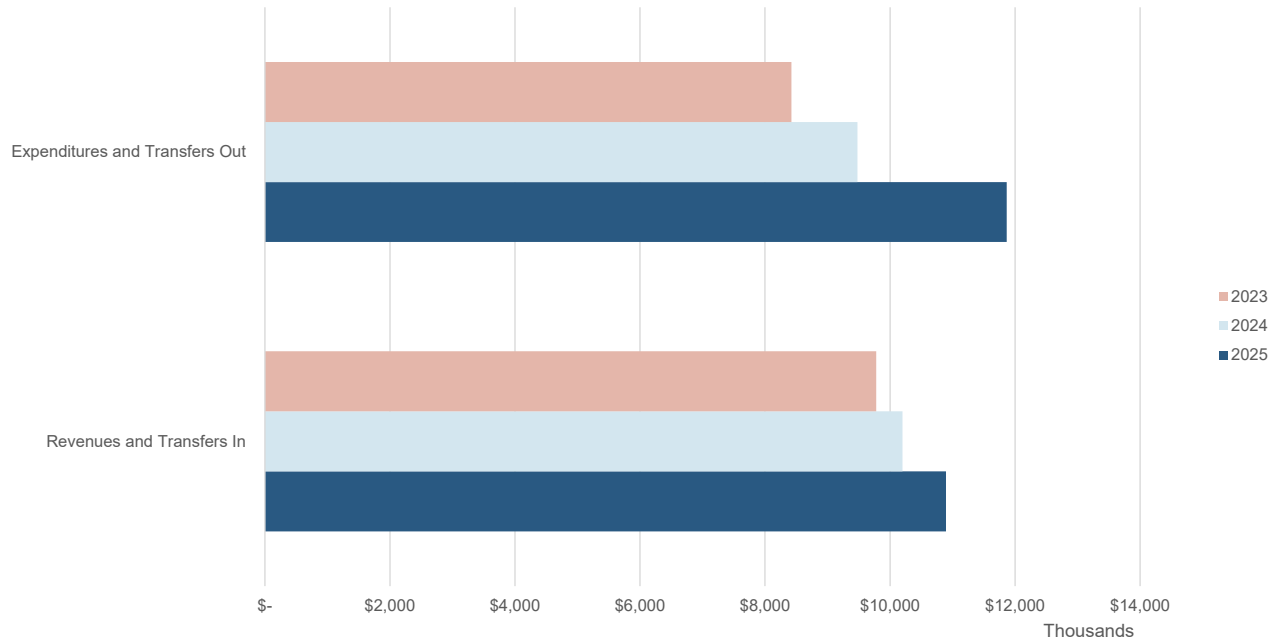
Fund 402 Sewer Utility Fund
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through November		2024 Expenses through November		2025 Expenses through November		2025 vs 2024	
							\$	%
Salaries, Wages, & Overtime	\$	809,709	\$	1,088,989	\$	671,294	\$ (417,695)	-38.4%
Benefits		353,389		431,394		283,955	(147,439)	-34.2%
Supplies		4,069,119		4,833,801		5,204,908	371,107	+7.7%
Services		2,011,532		1,987,501		2,058,134	70,633	+3.6%
Land, Structures, Machinery, Equipment		-		-		2,573,685	2,573,685	-
Other Expenditures		242,333		239,987		45,345	(194,642)	-81%
Transfers Out - Internal Cost Allocation		571,758		600,343		630,360	30,017	+5%
Transfers Out - Debt Service		150,063		150,063		150,066	3	+0%
Transfers Out to Other Funds		215,899		147,500		250,000	102,500	+69%
Total	\$	8,423,802	\$	9,479,578	\$	11,867,747	\$ 2,388,169	+25.2%

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

Category	2023 Revenues through November		2024 Revenues through November		2025 Revenues through November		2025 vs 2024	
							\$	%
Sewer Sales	\$	9,282,782	\$	9,763,758	\$	10,473,809	\$ 710,051	+7%
Other Income		47,138		6,555		87,685	81,130	+1237.7%
Investment Earnings		447,860		429,616		333,252	(96,364)	-22.4%
Total	\$	9,777,780	\$	10,199,929	\$	10,894,746	\$ 694,817	+6.8%

Fund 402 Prior Year Comparisons YTD



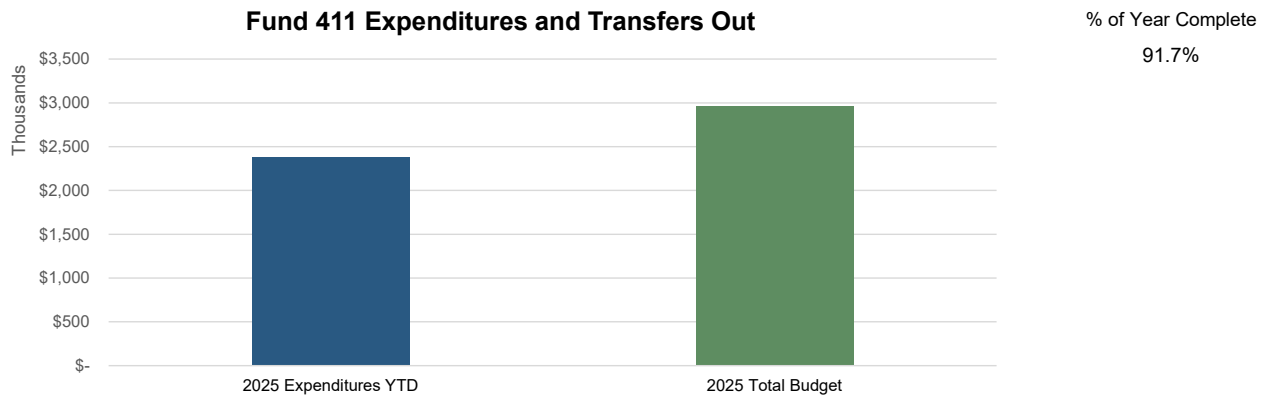
Fund 411 Foster Golf Course

Overview

	2025 through November		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	2,728,580	\$	2,487,500	109.7%
Transfers In		225,000		300,000	75.0%
Expenditures		2,162,801		2,719,666	79.5%
Transfers Out		221,639		241,788	91.7%
Net Revenues Less Expenditures	\$	569,140	\$	(173,954)	
					% of Year Complete 91.7%

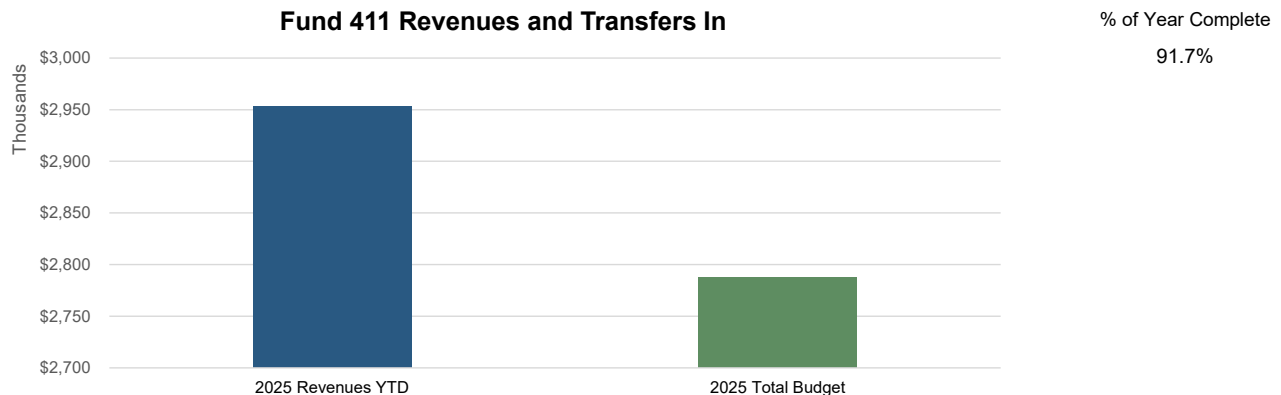
Fund 411 Foster Golf Course Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 1,077,911	\$ 973,045	\$ 104,866	90%
Benefits	395,385	364,709	30,676	92%
Supplies	362,145	389,628	(27,483)	107.6%
Services	360,225	381,466	(21,241)	105.9%
Land, Structures, Machinery, Equipment	524,000	53,954	470,046	10%
Transfers Out - Internal Cost Allocation	241,788	221,639	20,149	92%
Total	\$ 2,961,454	\$ 2,384,441	\$ 577,013	80.5%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Gambling & Excise Taxes	\$ 3,000	\$ -	\$ (3,000)	0.0%
Greens Fees	1,610,000	1,994,728	384,728	123.9%
General Government Revenue	165,000	186,443	21,443	113.0%
Culture and Recreation Fees	5,000	4,941	(59)	98.8%
Other Income	11,000	28,216	17,216	256.5%
Investment Earnings	60,000	65,022	5,022	108.4%
Rent & Concessions	633,500	449,231	(184,269)	70.9%
Transfer In From General Fund	300,000	225,000	(75,000)	75%
Total	\$ 2,787,500	\$ 2,953,581	\$ 166,081	106.0%



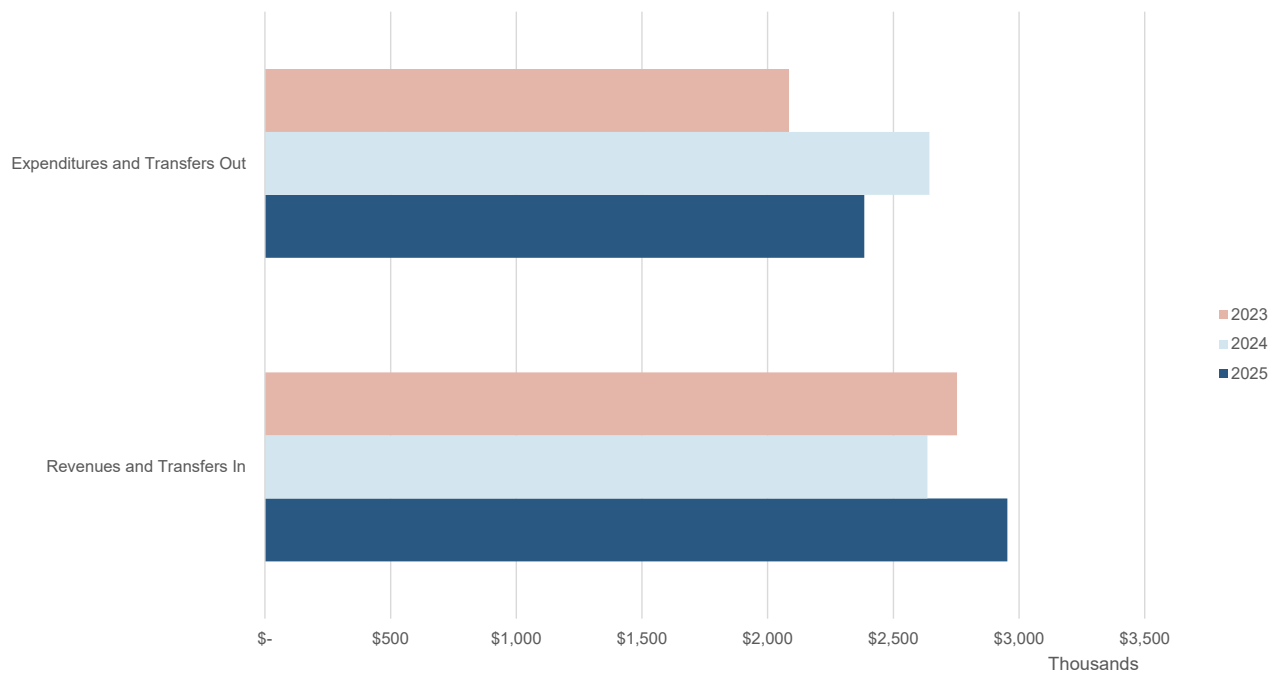
Fund 411 Foster Golf Course
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through November		2024 Expenses through November		2025 Expenses through November		2025 vs 2024	
							\$	%
Salaries, Wages, & Overtime	\$	742,591	\$	947,999	\$	973,045	\$ 25,046	+2.6%
Benefits		330,665		352,995		364,709	11,714	+3.3%
Supplies		350,330		264,279		389,628	125,349	+47.4%
Services		431,819		499,878		381,466	(118,412)	-23.7%
Land, Structures, Machinery, Equipment		28,582		367,644		53,954	(313,690)	-85.3%
Transfers Out - Internal Cost Allocation		201,036		211,084		221,639	10,555	+5%
Total	\$	2,085,023	\$	2,643,879	\$	2,384,441	\$ (259,438)	-9.8%

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

Category	2023 Revenues through November		2024 Revenues through November		2025 Revenues through November		2025 vs 2024	
							\$	%
Greens Fees	\$	1,777,188	\$	1,726,135	\$	1,994,728	\$ 268,593	+15.6%
General Government Revenue		165,975		147,490		186,443	38,953	+26.4%
Culture and Recreation Fees		2,130		5,031		4,941	(90)	-1.8%
Other Income		31,590		15,571		28,216	12,645	+81%
Investment Earnings		63,895		77,592		65,022	(12,570)	-16%
Rent & Concessions		474,749		434,938		449,231	14,293	+3%
Sale of Capital Assets		12,800		4,000		-	(4,000)	-100%
Transfer In From General Fund		225,000		225,000		225,000	-	0%
Total	\$	2,753,327	\$	2,635,757	\$	2,953,581	\$ 317,824	+12.1%

Fund 411 Prior Year Comparisons YTD



Fund 412 Surface Water Utility Fund

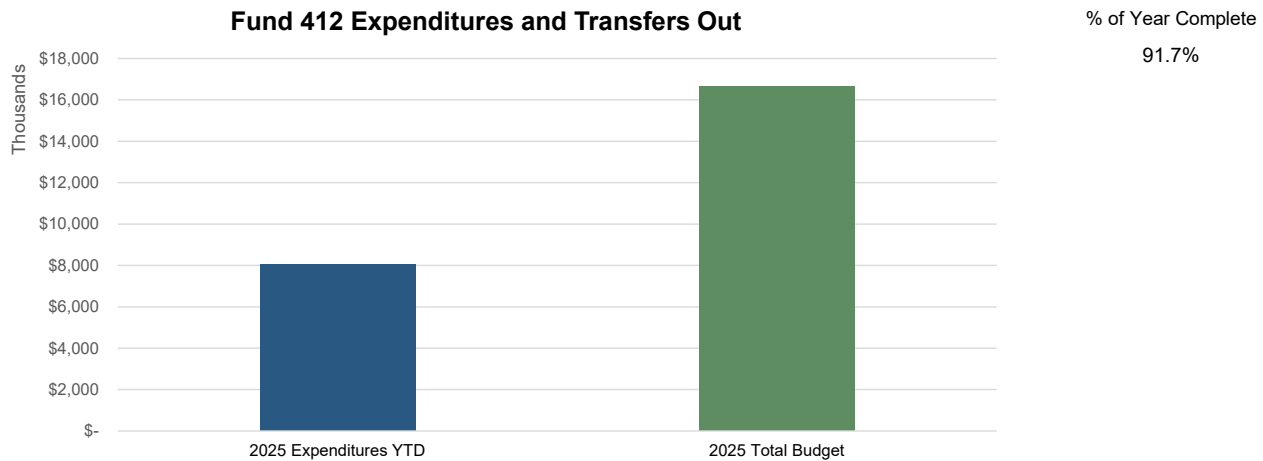
Overview

	2025 through November		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	10,525,835	\$	14,742,267	71.4%
Expenditures		6,773,596		15,103,982	44.8%
Transfers Out		1,288,066		1,555,760	82.8%
Net Revenues Less Expenditures	\$	2,464,173	\$	(1,917,475)	
					% of Year Complete 91.7%

Fund 412 Surface Water Utility Fund

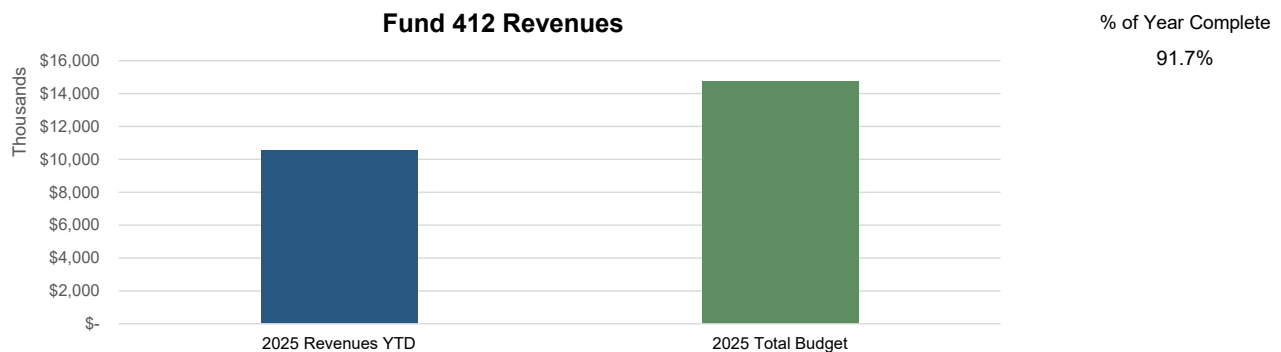
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 2,028,653	\$ 1,569,214	\$ 459,439	77%
Benefits	1,023,526	590,803	432,723	58%
Supplies	72,665	60,300	12,365	83.0%
Services	11,957,541	3,847,889	8,109,652	32.2%
Land, Structures, Machinery, Equipment	-	704,903	(704,903)	-
Other Expenditures	21,597	488	21,109	2%
Transfers Out - Internal Cost Allocation	727,476	666,853	60,623	92%
Transfers Out - Debt Service	494,951	371,213	123,738	75%
Transfers Out to Other Funds	333,333	250,000	83,333	75%
Total	\$ 16,659,742	\$ 8,061,663	\$ 8,598,079	48.4%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through November	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	748,081	(2,573,919)	22.5%
Other Income	2,643,000	770,834	(1,872,166)	29.2%
Investment Earnings	300,000	435,939	135,939	145.3%
Total	\$ 14,742,267	\$ 10,525,834	\$ (4,216,433)	71.4%



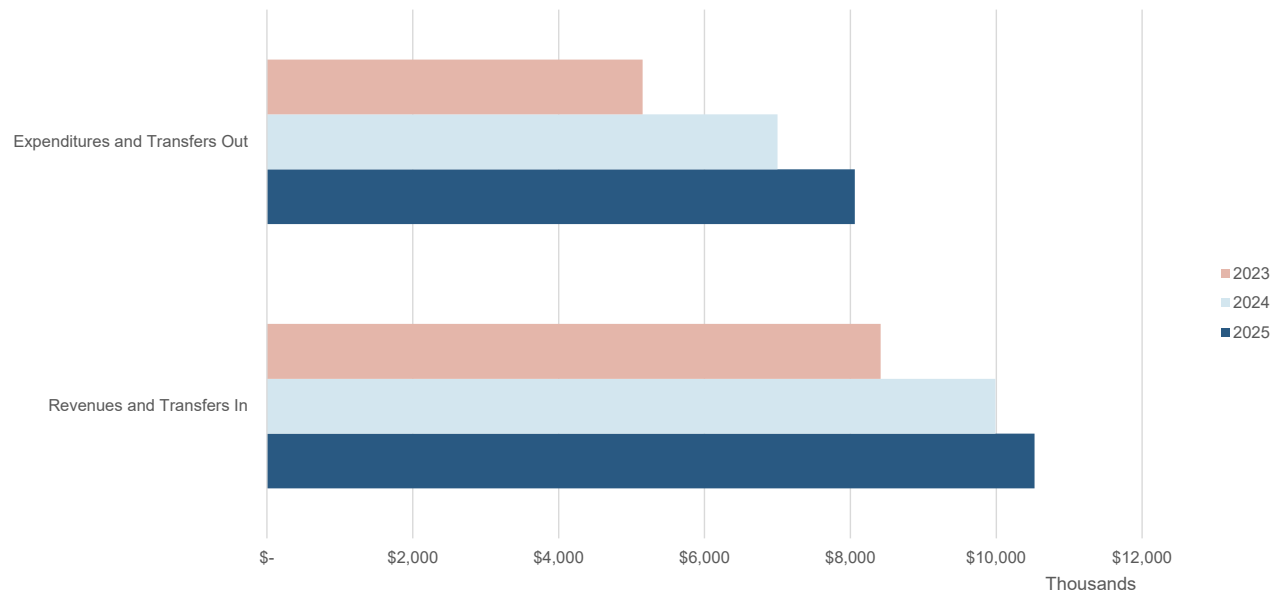
Fund 412 Surface Water Utility Fund
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through November	2024 Expenses through November	2025 Expenses through November	2025 vs 2024	
				\$	%
Salaries, Wages, & Overtime	\$ 1,123,602	\$ 1,552,653	\$ 1,569,214	\$ 16,561	+1.1%
Benefits	508,127	603,081	590,803	(12,278)	-2.0%
Supplies	44,930	76,309	60,300	(16,009)	-21.0%
Services	1,759,256	1,999,682	3,847,889	1,848,207	+92.4%
Land, Structures, Machinery, Equipment	-	1,143,868	704,903	(438,965)	-38.4%
Other Expenditures	262,901	261,376	488	(260,888)	-100%
Transfers Out - Internal Cost Allocation	604,857	635,098	666,853	31,755	+5%
Transfers Out - Debt Service	371,209	371,209	371,213	4	+0%
Transfers Out to Other Funds	476,750	359,500	250,000	(109,500)	-30%
Total	\$ 5,151,632	\$ 7,002,776	\$ 8,061,663	\$ 1,058,887	+15.1%

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

Category	2023 Revenues through November	2024 Revenues through November	2025 Revenues through November	2025 vs 2024	
				\$	%
Surface Water Sales	\$ 7,767,059	\$ 8,090,765	\$ 8,570,997	\$ 480,232	+6%
Permits	-	-	(17)	(17)	-
Grant Revenues	223,081	221,406	748,081	526,675	+237.9%
Other Income	132,451	1,218,262	770,834	(447,428)	-36.7%
Investment Earnings	293,201	460,374	435,939	(24,435)	-5%
Total	\$ 8,415,792	\$ 9,990,807	\$ 10,525,834	\$ 535,027	+5.4%

Fund 412 Prior Year Comparisons YTD



Fund 501 Equipment Rental

Overview

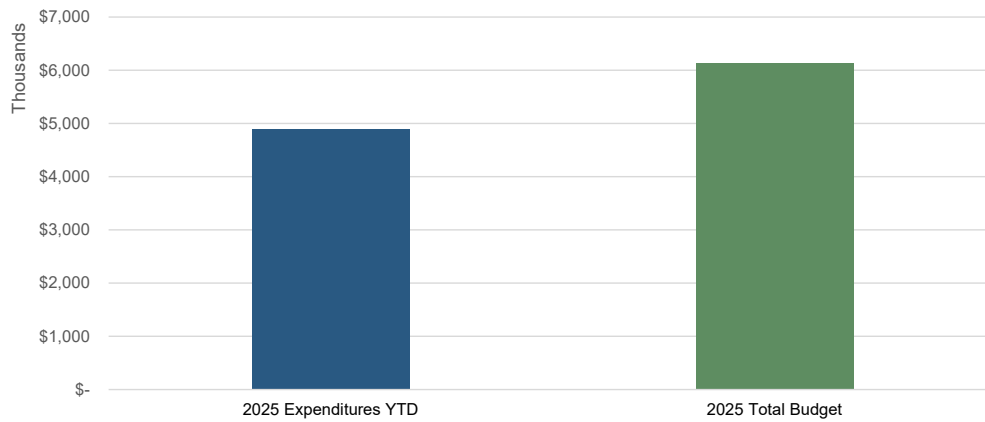
	2025 through November		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	5,253,073	\$	6,223,147	84.4%
Expenditures		4,542,021		5,749,503	79.0%
Transfers Out		354,116		386,308	91.7%
Net Revenues Less Expenditures	\$	356,936	\$	87,336	
					% of Year Complete 91.7%

Fund 501 Equipment Rental
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 519,798	\$ 469,869	\$ 49,929	90%
Benefits	237,888	205,262	32,626	86%
Supplies	790,900	795,327	(4,427)	100.6%
Services	1,903,717	1,650,395	253,322	86.7%
Land, Structures, Machinery, Equipment	2,297,200	1,421,168	876,032	62%
Transfers Out - Internal Cost Allocation	386,308	354,116	32,192	92%
Total	\$ 6,135,811	\$ 4,896,137	\$ 1,239,674	79.8%

Fund 501 Expenditures and Transfers Out

% of Year Complete
91.7%

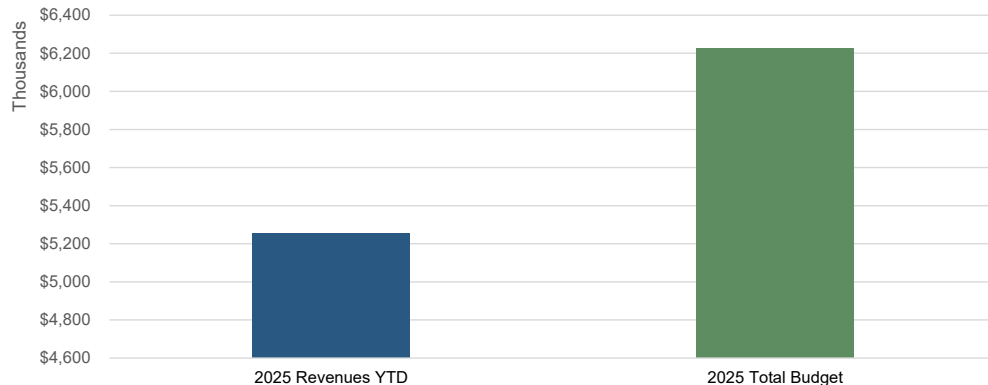


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Fleet Replacement Charges	\$ 2,294,324	\$ 2,103,128	\$ (191,196)	91.7%
Fleet Lease Charges	3,526,723	2,645,039	(881,684)	75.0%
Fleet Repair Charges	200,000	184,881	(15,119)	92.4%
Other Income	2,100	3,559	1,459	169.5%
Investment Earnings	40,000	69,139	29,139	172.8%
Sale of Capital Assets	160,000	247,328	87,328	154.6%
Total	\$ 6,223,147	\$ 5,253,074	\$ (970,073)	84.4%

Fund 501 Revenues

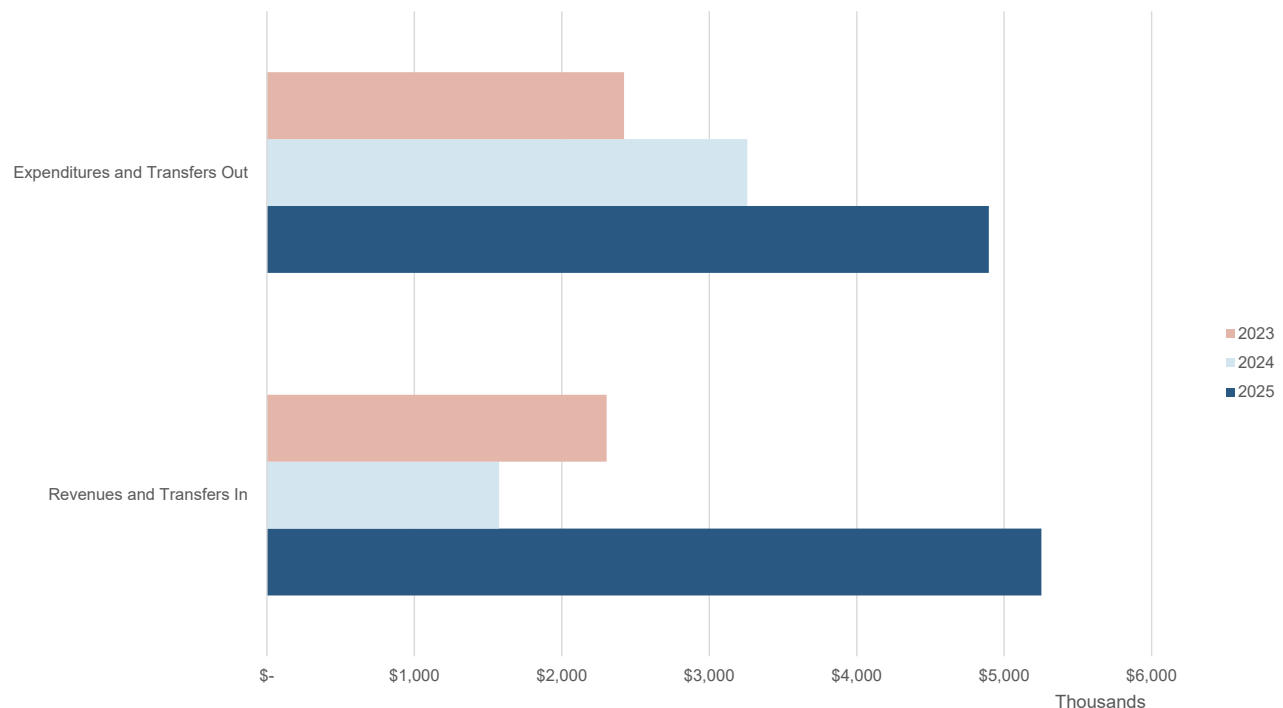
% of Year Complete
91.7%



Fund 501 Equipment Rental						
Year-to-Year Expenditures & Transfers Out by Category						
Category	2023 Expenses through November	2024 Expenses through November	2025 Expenses through November	2025 vs 2024		
				\$	%	
Salaries, Wages, & Overtime	\$ 314,877	\$ 446,806	\$ 469,869	\$ 23,063	+5.2%	
Benefits	160,321	199,276	205,262	5,986	+3.0%	
Supplies	725,330	668,684	795,327	126,643	+18.9%	
Services	757,630	1,474,796	1,650,395	175,599	+11.9%	
Land, Structures, Machinery, Equipment	142,289	130,376	1,421,168	1,290,792	+990.1%	
Transfers Out - Internal Cost Allocation	321,189	337,253	354,116	16,863	+5%	
Total	\$ 2,421,636	\$ 3,257,191	\$ 4,896,137	\$ 1,638,946	+50.3%	

Fund 501 Equipment Rental						
Year-to-Year Revenues and Transfers In by Category						
Category	2023 Revenues through November	2024 Revenues through November	2025 Revenues through November	2025 vs 2024		
				\$	%	
Fleet Replacement Charges	\$ 962,977	\$ 1,137,352	\$ 2,103,128	\$ 965,776	+85%	
Fleet Lease Charges	754,289	-	2,645,039	2,645,039	-	
Fleet Repair Charges	44,680	209,073	184,881	(24,192)	-11.6%	
Other Income	85	1,075	3,559	2,484	+231.1%	
Investment Earnings	188,665	150,079	69,139	(80,940)	-54%	
Sale of Capital Assets	353,474	77,017	247,328	170,311	+221%	
Total	\$ 2,304,170	\$ 1,574,596	\$ 5,253,074	\$ 3,678,478	+233.6%	

Fund 501 Prior Year Comparisons YTD



Fund 502 Insurance - Active Employees

Overview

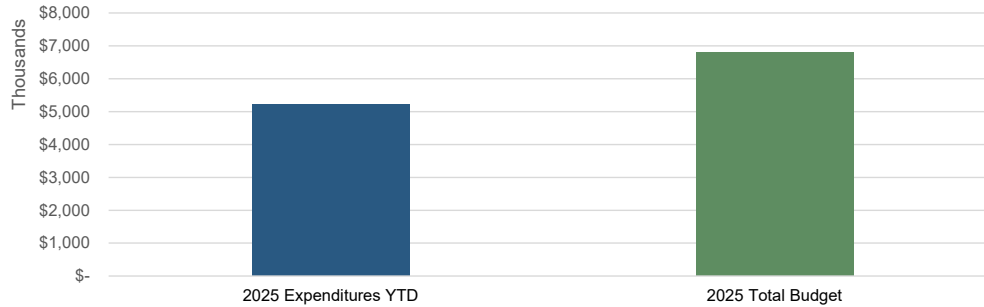
	2025 through November		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	6,485,454	\$	8,302,594	78.1%
Expenditures		5,012,508		6,599,439	76.0%
Transfers Out		191,654		209,077	91.7%
Net Revenues Less Expenditures	\$	1,281,292	\$	1,494,078	
					% of Year Complete 91.7%

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

Category	2025 Total Budget	2025 Expenses through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Self Insurance Medical Claims	\$ 4,108,327	\$ 3,162,791	\$ 945,536	77%
Dental Claims	413,306	381,414	31,892	92%
Prescription Claims	1,158,759	1,162,782	(4,023)	100.3%
Vision Claims	21,641	16,103	5,538	74.4%
Stop Loss Reimbursements	-	(426,159)	426,159	-
TPA Admin Fees	155,034	144,612	10,422	93%
Excess Loss Prem	621,372	526,027	95,345	85%
Contracted Services	100,000	34,999	65,001	35%
Employee Wellness Services	18,000	9,247	8,753	51%
Transfers Out - Internal Cost Allocation	209,077	191,654	17,423	92%
Total	\$ 6,805,516	\$ 5,203,470	\$ 1,602,046	76.5%

Fund 502 Expenditures and Transfers Out

% of Year Complete
91.7%

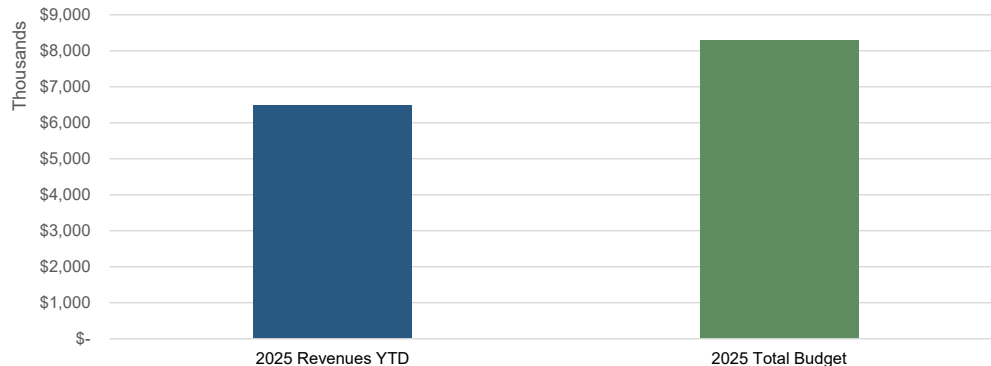


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Employer Trust Contributions	\$ 7,943,114	\$ 5,911,372	\$ (2,031,742)	74.4%
Employee Voluntary Contributions	-	63,194	63,194	-
Employee Mandatory Contributions	311,980	306,257	(5,723)	98.2%
Employee Benefit Program Services	-	86	86	-
Investment Earnings	47,500	204,546	157,046	430.6%
Total	\$ 8,302,594	\$ 6,485,455	\$ (1,817,139)	78.1%

Fund 502 Revenues

% of Year Complete
91.7%



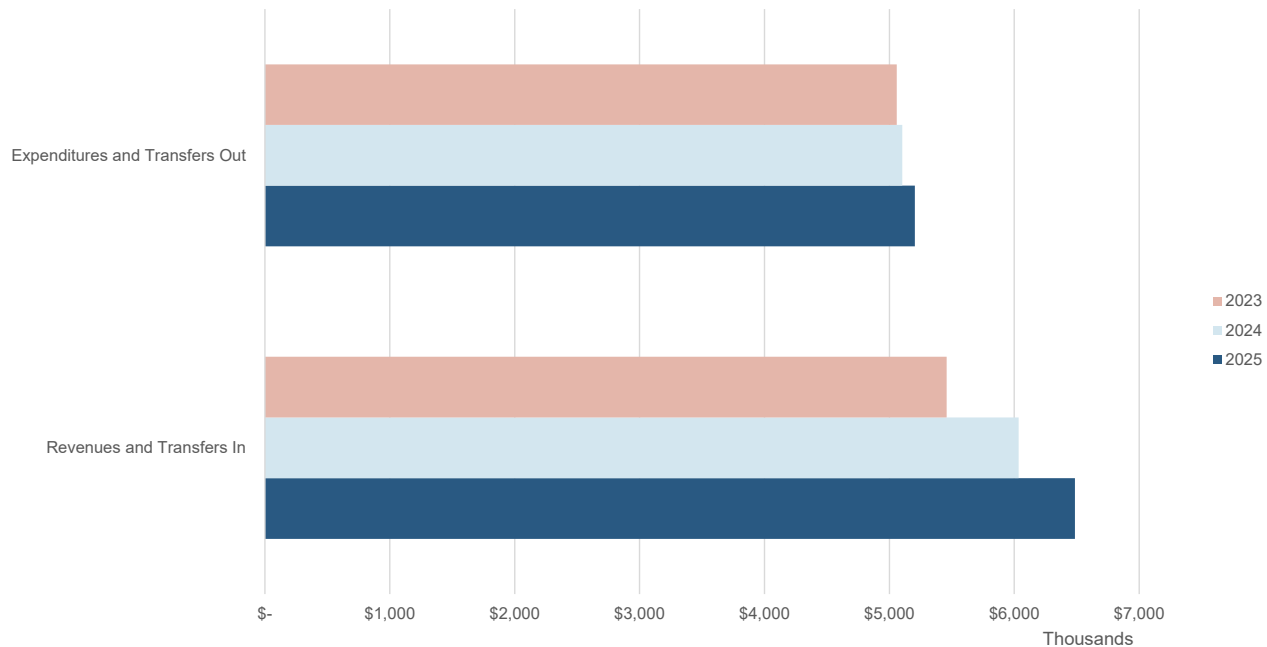
Fund 502 Insurance - Active Employees
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses		2024 Expenses		2025 Expenses		2025 vs 2024	
	through November		through November		through November		\$	%
Self Insurance Medical Claims	\$	3,365,955	\$	3,446,930	\$	3,162,791	\$ (284,139)	-8.2%
Dental Claims		364,790		344,745		381,414	36,669	+10.6%
Prescription Claims		775,007		914,551		1,162,782	248,231	+27.1%
Vision Claims		15,262		15,153		16,103	950	+6.3%
Stop Loss Reimbursements		(86,633)		(403,754)		(426,159)	(22,405)	+5.5%
TPA Admin Fees		127,920		141,496		144,612	3,116	+2.2%
Excess Loss Prem		261,902		400,104		526,027	125,923	+31.5%
Employee Wellness Supplies		1,046		594		691	97	+16%
Contracted Services		56,510		56,507		34,999	(21,508)	-38%
Employee Wellness Services		2,684		3,395		9,247	5,852	+172%
Transfers Out - Internal Cost Allocation		173,833		182,528		191,654	9,126	+5%
Total	\$	5,058,276	\$	5,102,249	\$	5,204,161	\$ 101,912	+2.0%

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 November		through November		through November		\$	%
Employer Trust Contributions	\$	5,134,475	\$	5,643,818	\$	5,911,372	\$ 267,554	+5%
Employee Voluntary Contributions		60,776		35,082		63,194	28,112	+80.1%
Employee Mandatory Contributions		77,725		150,662		306,257	155,595	+103.3%
Employee Benefit Program Services		-		-		86	86	-
Investment Earnings		185,894		205,487		204,546	(941)	-0%
Total	\$	5,458,870	\$	6,035,049	\$	6,485,455	\$ 450,406	+7.5%

Fund 502 Prior Year Comparisons YTD



Fund 503 Insurance - LEOFF I Retirees

Overview

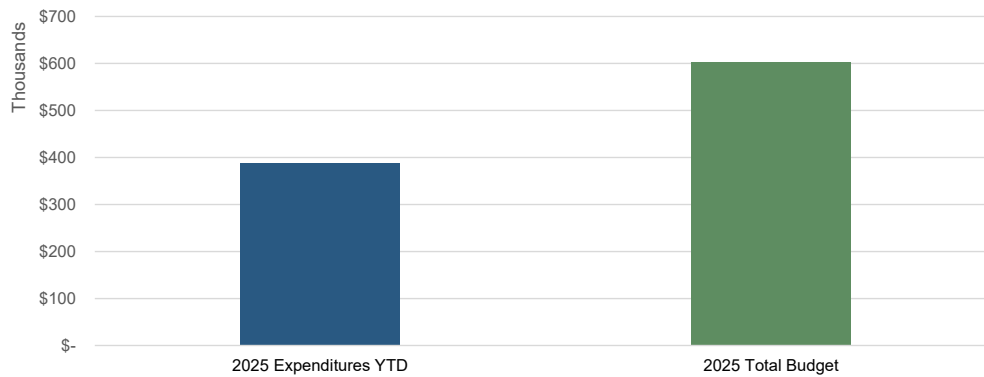
	2025 through November		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	376,922	\$	546,347	69.0%
Transfers In		300,000		-	-
Expenditures		374,866		588,766	63.7%
Transfers Out		12,776		13,938	91.7%
Net Revenues Less Expenditures	\$	289,280	\$	(56,357)	
					% of Year Complete 91.7%

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

Category	2025 Total Budget	2025 Expenses through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Self Insurance Medical Claims	\$ 150,000	\$ 61,329	\$ 88,671	41%
Dental Claims	32,931	37,664	(4,733)	114%
Prescription Claims	169,644	134,806	34,838	79.5%
Vision Claims	4,419	3,682	737	83.3%
TPA Admin Fees	12,612	13,407	(795)	106%
Excess Loss Premium	24,160	21,757	2,403	90%
Long Term Care	115,000	80,420	34,580	70%
Out of Pocket	75,000	3,358	71,642	4%
Medicare Plan B	-	18,442	(18,442)	-
Contracted Services	5,000	-	5,000	0%
Transfers Out - Internal Cost Allocation	13,938	12,776	1,162	92%
Total	\$ 602,704	\$ 387,641	\$ 215,063	64.3%

Fund 503 Expenditures and Transfers Out

% of Year Complete
91.7%

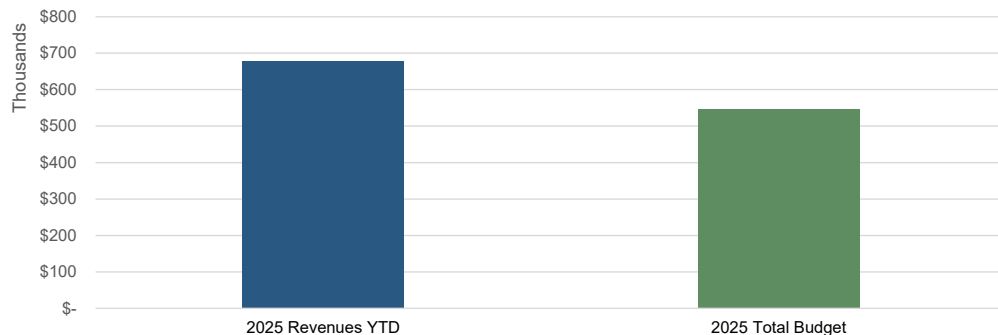


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through November	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Employer Trust Contributions	\$ 545,833	\$ 375,717	\$ (170,116)	68.8%
Investment Earnings	514	1,206	692	234.6%
Transfer In From General Fund	-	300,000	300,000	-
Total	\$ 546,347	\$ 676,923	\$ 130,576	123.9%

Fund 503 Revenues

% of Year Complete
91.7%



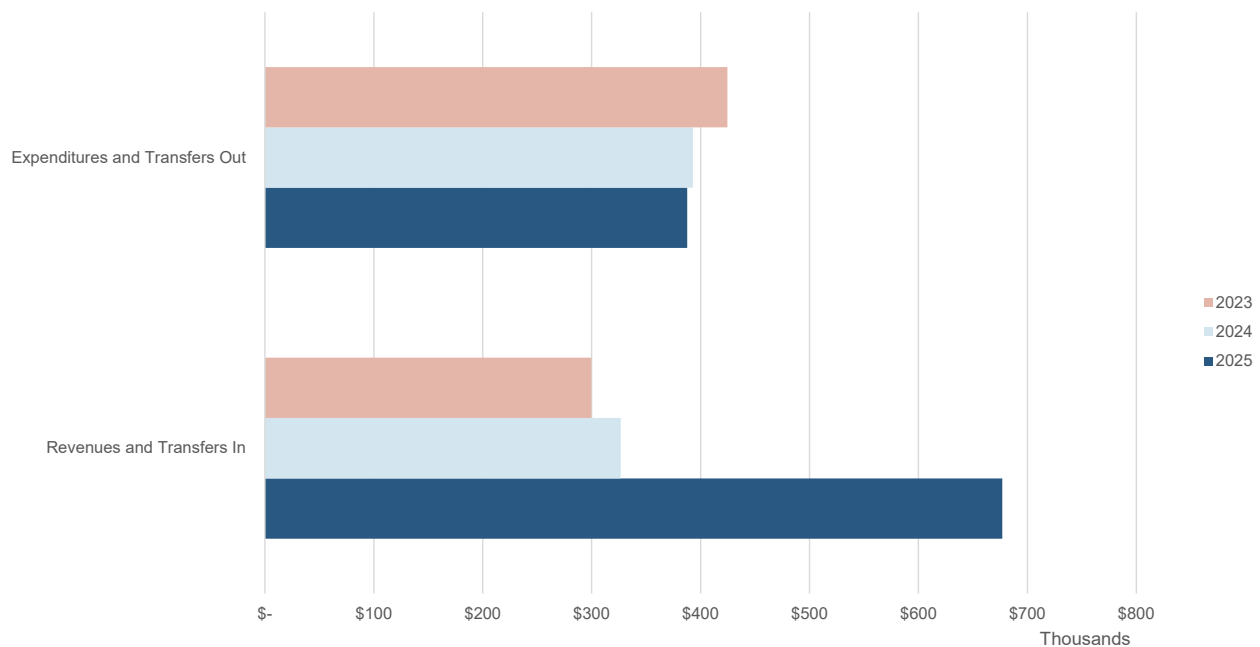
Fund 503 Insurance - LEOFF I Retirees
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through November		2024 Expenses through November		2025 Expenses through November		2025 vs 2024	
							\$	%
Self Insurance Medical Claims	\$	69,346	\$	50,803	\$	61,329	\$ 10,526	+20.7%
Dental Claims		29,195		26,652		37,664	11,012	+41.3%
Prescription Claims		139,334		131,840		134,806	2,966	+2.2%
Vision Claims		2,889		20,122		3,682	(16,440)	-81.7%
TPA Admin Fees		14,587		14,497		13,407	(1,090)	-7.5%
Excess Loss Premium		47,855		16,045		21,757	5,712	+35.6%
Long Term Care		74,494		87,098		80,420	(6,678)	-7.7%
Out of Pocket		1,797		8,785		3,358	(5,427)	-62%
Medicare Plan B		33,406		22,890		18,442	(4,448)	-19%
Contracted Services		-		2,000		-	(2,000)	-100%
Transfers Out - Internal Cost Allocation		11,594		12,168		12,776	608	+5%
Total	\$	424,497	\$	392,900	\$	387,641	\$ (5,259)	-1.3%

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

Category	2023 Revenues through November		2024 Revenues through November		2025 Revenues through November		2025 vs 2024	
							\$	%
Employer Trust Contributions	\$	293,013	\$	323,057	\$	375,717	\$ 52,660	+16%
Investment Earnings		6,681		3,696		1,206	(2,490)	-67.4%
Transfer In From General Fund		-		-		300,000	300,000	-
Total	\$	299,694	\$	326,753	\$	676,923	\$ 350,170	+107.2%

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	81,622,663	\$ 75,803,005	\$ 30,541,883
Special Revenue Funds				
Hotel Motel Tax	3,728,106	924,747	411,098	4,241,755
Arterial Streets	7,326,170	6,467,194	3,835,155	9,958,209
Drug Seizure Fund	436,912	15,814	73,000	379,726
Capital Project Funds				
Residential streets	1,770,619	313,928	95,977	1,988,570
Land Acq, Rec, & Parks Imps	4,359,134	1,674,635	1,302,502	4,731,267
General Gov't Imps	41,694	337,739	333,615	45,818
Fire Improvement	-	96,883	96,883	-
Public Safety	1,617,834	729,574	1,090,055	1,257,353
City Facilities	989,887	776,102	297,754	1,468,235
Enterprise Funds				
Water Fund**	4,548,131	8,748,857	9,358,633	3,938,355
Sewer Fund**	13,900,117	11,894,746	12,692,261	13,102,602
Golf Course**	1,695,891	2,953,581	2,597,982	2,051,490
SSWM Fund**	13,081,527	10,525,834	8,738,691	14,868,670
Internal Service Funds				
Equipment Rental**	1,931,334	5,253,074	5,194,278	1,990,130
Insurance - Active	3,454,472	6,485,455	5,686,395	4,253,532
LEOFF 1 Retirees	(58,262)	876,923	424,606	394,055
Total All Funds	<u>\$ 83,545,791</u>	<u>\$ 139,697,749</u>	<u>\$ 128,031,891</u>	<u>\$ 95,211,649</u>

*Includes Contingency Fund 105

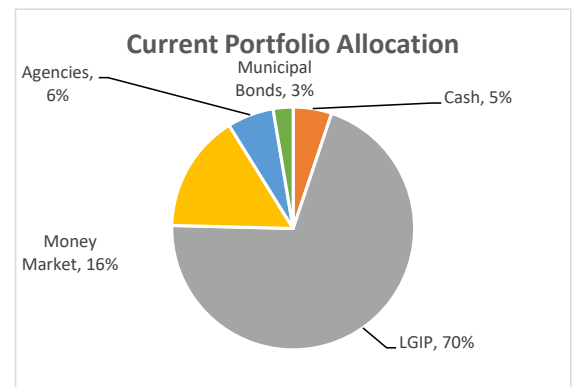
**Excludes net position restricted for net investment in capital assets and pension.

CITY OF TUKWILA
Cash and Investment Details
CASH & INVESTMENT REPORT
November 30, 2025

Depository	Investment Type	Maturity Date	Balance	Current Rate	(d) Annualized Return
CASH & CASH EQUIVALENTS					
US Bank Operating Cash	Depository	(b)	5,807,376	0.54%	31,360 (e)
Washington State Treasurer	LGIP Investment Pool	(b)	79,358,682	4.01%	3,181,966 (f)
Columbia (Umpqua) Bank	Money Market	(b)	17,792,583	4.28%	761,523 (f)
Total Cash & Cash Equivalents			102,958,642	3.86%	3,974,848 (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	0.2	1,000,000	0.63%	6,250
Federal Farm Credit Bank	Aaa	US agency	06/2021	06/2026	0.5	1,000,000	0.90%	9,000
Federal Home Loan Bank	Aaa	US agency	11/2021	11/2026	1.0	2,000,000	1.46%	29,200
Federal Farm Credit Bank	Aaa	US agency	03/2022	12/2025	0.0	1,000,000	2.00%	20,000
Federal Home Loan Bank	Aaa	US agency	05/2022	05/2026	0.4	1,000,000	3.38%	33,750
Federal Home Loan Bank	Aaa	US agency	06/2022	06/2027	1.5	1,000,000	3.59%	35,900
TOTAL AGENCIES						7,000,000	1.92%	134,100
Taxable Municipal Bonds								
Metro Oregon GO Taxable	AAA	LTGO	06/2021	06/2026	0.5	1,000,000	0.83%	32,500
King County WA GO Taxable			03/2022	12/2026	1.0	1,000,000	2.33%	14,000
Bellevue WA GO Taxable			04/2022	12/2026	1.0	1,000,000	3.12%	14,370
TOTAL MUNICIPAL BONDS						3,000,000	2.03%	60,870
Total Investments						10,000,000	1.95%	194,970
TOTAL PROJECTED CASH, CASH EQUIVALENTS & INVESTMENTS						\$ 112,958,642	3.69%	\$ 4,169,818

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 \$2,547,254

CITY OF TUKWILA
Policy Compliance & Liquidity Analysis
CASH & INVESTMENT REPORT
November 30, 2025

Cash & Investments	Portfolio Amount	As of Report Date	
		Available Within 1 Year	Available Within 5 Years
Funds immediately available - US Bank, State LGIP, Money market	\$ 102,958,642	\$ 102,958,642	\$ 102,958,642
Fixed Maturity Investments, maturing in:			
0-90 days after Report Date	2,000,000		
91-180 days after Report Date	1,000,000		
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	7,000,000	7,000,000	7,000,000
Investments maturing in more than 1 year and less than 10 years.	3,000,000		3,000,000
Total Cash & Investments	<u>\$ 112,958,642</u>	<u>\$ 109,958,642</u>	<u>\$ 112,958,642</u>
		<u>97%</u>	<u>100%</u>

Financial Institution Diversification	Portfolio Amount	% of Total	POLICY MAXIMUM	Policy Met?
US Bank	\$ 5,807,376	5.1%	insured by PDPC	Yes
Columbia (Umpquah) Bank	17,792,583	15.8%	20%	Yes
State LGIP	79,358,682	70.3%	100.0%	Yes
Investments in US Government and other non-financial institutions	10,000,000	8.9%	varies see below	Yes
Total	<u>\$ 112,958,642</u>	<u>100.0%</u>		

Investment Mix	Portfolio Amount	% of Total	POLICY MAXIMUM	Policy Met?
Depository (USBank)	5,807,376	5.1%	insured by PDPC	Yes
State Investment Pool	79,358,682	70.3%	100%	Yes
Umpquah	17,792,583	15.8%	insured by PDPC	Yes
US Agency	7,000,000	6.2%	100%	Yes
Municipal Bonds	3,000,000	2.7%	30%	Yes
Total	<u>112,958,642</u>	<u>100.0%</u>		

Weighted Average Maturities:	Years	Performance Analysis	
Funds Immediately Available	0.0	Current portfolio yield	3.691%
Government Agency bonds	0.7		
Municipal bonds	0.8		
Total WAM	0.1	Benchmarks:	
		2 year treasury	3.502%
		3 year treasury	3.493%
		5 year treasury	3.603%
POLICY MAXIMUM	2.0		
Policy Met?	Yes		

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