



City of Tukwila
***Finance and Governance
Committee***

- ◆ Armen Papyan, Chair
- ◆ Dennis Martinez
- ◆ Verna Seal

Distribution:

A. Papyan	Mayor McLeod
D. Martinez	M. Wine
V. Seal	A. Youn
T. Sharp	L. Humphrey
J. McConnell	

AGENDA

MONDAY, AUGUST 25, 2025 – 5:30 PM

ON-SITE PRESENCE:

TUKWILA CITY HALL
HAZELNUT CONFERENCE ROOM
6200 SOUTHCENTER BOULEVARD

REMOTE PARTICIPATION FOR THE PUBLIC:

1-253-292-9750, ACCESS CODE: 441656166#
Click here to: [Join Microsoft Teams Meeting](#)
For Technical Support: 1-206-433-7155

Item	Recommended Action	Page
1. BUSINESS AGENDA		
a. Resolution Authorizing the Cancellation of Outstanding General Fund Claims <i>Margo Keithly, Fiscal Specialist Accounts Payable</i>	a. Forward to 9/15 Regular Meeting Consent Agenda	Pg.1
b. Discussion on 2026 Mid-biennium Budget Adjustment <i>Aaron BeMiller, Finance Director</i>	b. Discussion only	Pg.5
c. July 2025 Financial Report <i>Tony Cullerton, Deputy Finance Director</i>	c. Discussion only	Pg.7
2. MISCELLANEOUS		

Next Scheduled Meeting: *September 22, 2025*



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INFORMATIONAL MEMORANDUM

TO: **Finance & Governance Committee**

FROM: **Tony Cullerton, Deputy Finance Director**

BY: **Margo Keithly, Fiscal Specialist**

CC: **Mayor McLeod**

DATE: **August 25, 2025**

SUBJECT: **2025 Reporting of Unclaimed Property to the Washington State Department of Revenue**

ISSUE

Annual reporting of outstanding and unredeemed accounts payable claims.

BACKGROUND

Each year by November 3rd the City of Tukwila reports abandoned or unclaimed property that is owed either to individuals or business vendors to the Washington State Department of Revenue Unclaimed Property Section and removes these items from the accounting records. All local governments are required to report unclaimed property except unclaimed restitution. Normal restitution is then reported each year by the County Treasurer to the State Treasurer.

Current Finance Department policy dictates that all abandoned or unclaimed property be reported annually to the Washington State Department of Revenue Unclaimed Property Section through the Council approved resolution process. Moving forward, the City will also remit payment to the State. In prior years, the City retained the funds and only provided notice of the property to the State.

DISCUSSION

For the 2025 unclaimed property report year, reporting of abandoned or unclaimed property totals \$2,343.53 comprised of General Fund Accounts Payable Claims checks.

To the extent possible, those individuals and businesses with unclaimed accounts payable claims checks have been notified by the City through "good faith" effort of being mailed due diligence letters. These individuals and businesses have either not responded to the due diligence notifications and/or cannot be located to claim their property.

RECOMMENDATION

The Council is being asked to approve the Resolution declaring the cancellation of unclaimed General Fund accounts payable claims and consider this item on the Consent Agenda at the September 15, 2025 Regular Council Meeting.

ATTACHMENTS

Draft Resolution

DRAFT

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
TUKWILA, WASHINGTON, AUTHORIZING THE
CANCELLATION OF OUTSTANDING GENERAL FUND
CLAIMS CHECKS.**

WHEREAS, the State of Washington, Department of Revenue Unclaimed Property Section, for the reporting year 2024, requires a one-year dormancy period for outstanding claims and payroll checks issued from the General Government Fund and a two-year dormancy period for Municipal Court checks; and

WHEREAS, the City of Tukwila Finance Department has made all reasonable attempts to resolve the outstanding, unredeemed General Fund claims; and

WHEREAS, the City Council of the City of Tukwila wishes to cancel all outstanding, unclaimed General Fund claims checks issued prior to July 1, 2024.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, HEREBY RESOLVES AS FOLLOWS:

The Tukwila City Council authorizes the cancellation of General Fund checks as detailed on Attachment A, the 2025 Unclaimed Property Summary Detail Report.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a Regular Meeting thereof this _____ day of _____, 2025.

[signature page to follow]

ATTEST/AUTHENTICATED:

Andy Youn, City Clerk

Mohamed Abdi, Council President

APPROVED AS TO FORM BY:

Office of the City Attorney

Filed with the City Clerk: _____
Passed by the City Council: _____
Resolution Number: _____

Attachment A: 2025 Unclaimed Property Summary Report (7/1/2023 – 6/30/2024)

Attachment A-2025 Unclaimed Property Summary Report - Reporting Period 7/1/2023 - 6/30/2024

Accounts Payable

Check Number	Issue Date	Payee ID	Payee Name	Invoice	Description	Dept	GL Account	JL Account	Check Amount
00400192	03/07/2022	E00027	RAMIRO BELTRAN	021622BELTRAN	OT MEAL ALLOWANCE - BELTRAN	PWM	PW016200-549010		38.00
00401015	07/15/2022	E00047	WILLIAM FREEMAN	061622	OT MEAL - FREEMAN	PWM	PW401800-549010	11040100-6443933	38.00
00401693	10/28/2022	V001820	NOVA C PHUNG	71058	Vietnamese Interpreter	CRT	MC009100-541012	31000901-0000000	260.00
00402168	12/30/2022	V018668	COLLEEN MACINTYRE	122822	Inst.pmt.12/13-26	TCC	PR007206-541011	11600705-6361000	124.00
00402900	04/14/2023	V030452	LATRICA COLLINS	040523	Refund for Camp Tuk/TeenVen	TCC	000-213100		65.00
00403212	06/02/2023	V009456	ANGELO ABELLA	72689	Translation & Interpretation	CRT	MC009100-541012	31000901-0000000	100.00
00403452	07/07/2023	V009456	ANGELO ABELLA	73196	TAGALOG INTERPRETER	CRT	MC009100-541012	31000901-0000000	100.00
00403658	08/04/2023	V009456	ANGELO ABELLA	73256	Tagalog Interpreter	CRT	MC009100-541012	31000901-0000000	100.00
00403987	09/01/2023	V030569	JACQUELYNN MEDINA	082323	Refund for Hikes	TCC	000-213100		30.00
00403918	09/08/2023	V009456	ANGELO ABELLA	73718	Tagalog Interpreter	CRT	MC009100-541012	31000901-0000000	100.00
00403946	09/08/2023	V030576	VIVIAN SALVADOR	083023	Witness Invoice- Salvador	CRT	MC009100-549011		100.00
00404095	10/06/2023	V009456	ANGELO ABELLA	73925	Tagalog Interpreter	CRT	MC009100-541012	31000901-0000000	100.00
00404119	10/06/2023	V030595	JANELLE M SAN NICOLAS	092823	Witness Invoice	CRT	MC009100-549011		10.00
00404381	11/03/2023	V030613	MEGAN WORMUS	102523	Witness Invoice	CRT	MC009100-549011		10.00
00404394	11/09/2023	V030618	KELLI CLOPP	110223	RENT20-0023, R28576	DCD	CD008100-359100		11.00
00404396	11/09/2023	V030572	LATOYA DONALDSON	INV550	Ice Cream Truck for Fall Event	TCC	PR007202-541007	32100000A-6319000	220.20
00404470	11/17/2023	V030631	KATIE QUINN	110323	Refund For PB 201 Clinic	TCC	000-213100		10.00
00404560	12/01/2023	V030616	IIHAAN SHEYGO	102723A	Refund FA-5742	TCC	000-213100		200.00
00404595	12/08/2023	V030651	GREGORY FULLER	112923	Witness Invoice - Fuller	CRT	MC009100-549011		10.00
00404606	12/08/2023	V030650	DUYEN C MAI	112923	Witness Invoice- Mai	CRT	MC009100-549011		10.00
00404806	12/29/2023	V030668	YANET FLORES FLORES	122723	Refund Winter Break Camp	TCC	000-213100		10.00
00404818	12/29/2023	V018379	CHRISTINE LUNA	CK386066-REPLACE	FITNESS INSTR-REPLACE CK38606	TCC	PR007206-541011	11600705-6361000	270.00
00405171	02/09/2024	V030696	SETH OEHLERICH	013124	Witness Invoice 3	CRT	MC009100-549011		10.00
00405380	03/08/2024	V030715	TANISHA E DAVIS	022824	Witness Invoice	CRT	MC009100-549011		10.00
00405561	03/29/2024	V030737	RONALD FIELDS	032824	Fields Witness Invoice	CRT	MC009100-549011		10.00
00405572	03/29/2024	V030736	FLORENE JIMMERSON	032824	F. Jimmerson Witness Invoice	CRT	MC009100-549011		10.00
00405917	05/13/2024	E00159	HOSADAHVEEDIN TUIFUA	043024	OT MEAL 4/22/2024	PWM	PW016660-549010	11101600-6279722	38.00
00406061	06/07/2024	V020907	PRISCILLA PATRICK AUNG	060424	Karen Interpreter	CRT	MC009300-541012	31000901-0000000	150.00
00406070	06/07/2024	V030778	CHUI CHAN	052924	Witness Invoice	CRT	MC009100-549011		10.00
00406169	06/14/2024	E00097	PETER MAYER	061124	The AWC Conference	PR	PR007100-543003	11600702-6400000	90.00
AP TOTAL:									\$2,154.20

PAYROLL

Check Number	Issue Date	Payee Name	Pay Period Date	Dept	Check Amount
		none to report for 2023/2024 period			
					PAYROLL TOTAL: 0.00

COURT

Case #	Date	Payee Name	Description	AMOUNT
IN0050348	05/09/23	WILLIAMS, KEITH TREMAINE JR		\$ 8.3
PSC005585	06/05/23	MUWAHED, WAZHMA		\$ 180.0
3A0094597	04/03/24	COYCOY SAPON, FELIX		\$ 1.0
		6 restitution cases, see below*		
			COURT TOTAL:	\$189.33
			TOTAL UNCLAIMED PROPERTY:	\$2,343.53

* Court restitution does not get reported to the State. Restitution is reported to the State by the County Treasurer's Office each year.



INFORMATIONAL MEMORANDUM

TO: **Finance and Governance Committee**

FROM: **Aaron BeMiller, Finance Director**

CC: **Thomas McLeod, Mayor & Marty Wine, City Administrator**

DATE: **August 25, 2025**

SUBJECT: **2026 Mid-biennium Budget Process**

ISSUE

As provided in State law, the City Council adopts a biennial budget every two years, with the new biennial budget beginning on an odd numbered year. Like many Cities, the biennial budget adopted by City Council is constructed and viewed as two one-year budgets. Between the first year of the current budget (2025) and the second year (2026), the Mayor will propose changes to the 2026 budget. This process is called the Mid-biennium Adjustment and is important for adjusting the 2026 budget for any known and necessary changes from the time the 2026 budget was adopted in late 2024. These changes include but are not limited to adjusting CPI, healthcare, and retirement rate assumptions, carry-over or new initiatives that were unplanned at the time of adoption, and any other updates necessary for City operations/obligations.

BACKGROUND

The Mid-biennium adjustment is underway and below is a draft timeline for the Council process:

2026 Mid-Biennium Adjustment Ordinance

08/25/25 – FIN Committee – Discussion only
10/06/25 – Regular Meeting – Mayor's presents his 2026 Proposed budget changes
10/20/25 – Regular Meeting – 1st Public Hearing & discussion
10/27/25 – FIN Committee – Discussion only
11/03/25 – Regular Meeting – 2nd Public Hearing & discussion
11/10/25 – COW Meeting – Further discussion opportunity
11/17/25 – Regular Meeting – Further discussion opportunity & potential adoption
11/24/25 – Special Meeting (if necessary) – Budget adoption

2026 Property Tax Collection Ordinance

10/20/25 – Regular Meeting – Public Hearing
10/27/25 – FIN Committee – draft ordinance for review
11/10/25 – COW Meeting – Discussion
11/17/25 – Regular Meeting – Adoption

FINANCIAL IMPACT

Discussion item only. There is no financial impact associated with this agenda item.

RECOMMENDATION

Discussion item only. There is no recommendation currently for future action.

ATTACHMENTS

None.



INFORMATIONAL MEMORANDUM

TO: Finance & Governance Committee
CC: Mayor McLeod
FROM: Tony Cullerton, Deputy Finance Director
DATE: August 25, 2025
SUBJECT: July 2025 Financial Report

Summary at a Glance

General Fund Performance:

July 31, 2025, represents 58.3% of the calendar year.

Revenues: \$52.27M (68.4% of budget), up \$7.10M (+15.7%) from 2024.

Expenditures: \$43.66M (58.2% of budget), down \$5.44M (-11.1%) from 2024.

Key Variances:

Largest increases are in Business & Occupation Taxes, Intergovernmental Payments, and Sale of Capital Assets. Largest decreases are in Property Tax revenue and Fire Department expenditures.

Other Funds:

Mixed performance across Special Revenue and Capital Funds, with large increases in grants (Fund 301 Land Acquisition) and declines in grant-dependent funds (103 Residential Street). Utilities continue to be stable with moderate increases in revenues and expenditures.

Financial Overview Through July 2025

July 31, 2025, represents 58.3% of the calendar year. Overall, the City's financial condition remains on budget and General Fund revenues higher than the prior year and expenditures less than the same period in 2024. General Fund revenues are at 68.4% of the annual budget, while expenditures are at 58.2%.

General Fund Ending Fund Balance – Projected

The General Fund is projected to close the year with a balance of \$29.8 million. Of this total, approximately 95% (\$28.4 million) consists of one-time revenues or amounts designated by policy, while the remaining 5% (\$1.4 million) is operational activity.

2025 Projected Ending Fund Balance	29,849,055
Less: General Fund Reserve Policy	(13,865,764)
Less: Contingency Fund 105	(7,703,202)
Less 1-Time Revenue - Property Sale	(4,511,436)
Less: Less One -Time Grants	<u>(2,297,866)</u>
2025 Projected Ending Fund Balance (Operational)	1,470,787

General Fund Revenues

General Fund revenues are approximately **\$7.1** million higher compared to the same period last year; however, this large increase is attributable to one-time sources, such as Asylee grants and proceeds from the sale of capital assets. These revenue sources are nonrecurring and cannot be relied upon in future years.

Asylee & Shelter Grant Reimbursement	2,897,886
Sale of George Long Property	<u>4,511,436</u>
Total	\$7,409,322

Significant year-over-year changes exceeding 5% and \$250,000 include:

Business & Occupation Taxes – up 165.2% (+\$1.19 million), reflecting a full year of implementation and collections.

Intergovernmental Payments – up 48.5% (+\$2.59 million) due to increased grant revenue. The City has received approximately \$2.3 million in Asylee grant revenues.

Charges for Services – up 36.3% (+\$438.6K), primarily in Fire - Public Safety (Protective Inspection Fees and DCD - Inspection Services (Plan Check & Review Fees).

Miscellaneous Revenue – up 12.6% (+\$210.6K) from higher investment earnings and miscellaneous receipts.

Transfers In from Other Funds – up 191.9% (+\$433.5K) due to timing of interfund reimbursements.

Sale of Capital Assets – George Long facility, totaling \$4.51 million.

Revenue decreases meeting the variance threshold:

Property Tax – down 30.3% (-\$2.95 million) due to reduced annual collections of \$6 million.

General Fund Expenditures

Through July, General Fund expenditures and transfers-out total \$43.66 million, down 11.1% (-\$5.44 million) from the same period in 2024. Significant variances include:

Non-Departmental Expenses – up 431.6% (+\$1.71 million) due to Tiny Home - CBSR Village Infrastructure and Fleet contributions.

Police Department – up 16.6% (+\$2.35 million) from staffing, fleet, and dispatch service costs.

Finance Department – up 19.2% (+\$508.2K) from insurance and software costs.

Park Maintenance Department – up 22.7% (+\$316.8K) due to contracted services and maintenance projects.

Street Maintenance Department – up 19.9% (+\$498.0K) from roadway maintenance and project work.

Major decreases:

Fire Department – down 95.6% (-\$11.95 million) reflecting the full transition to PSRFA.

Services Category – down 35.9% (-\$8.15 million), largely tied to the same Fire contract change.

OTHER FUNDS – Notable Variances >5% and \$250,000

Hotel/Motel Fund (101):

Revenues down 19.2% (-\$107.1K) due to lower hotel/motel tax receipts and investment earnings.

Expenditures down 11.1% (-\$33.5K) from reduced staffing and service costs.

Residential Street Fund (103):

Revenues down 42.9% (-\$133.9K) from grant and state entitlement reductions.

Expenditures down 60.4% (-\$87.9K) from reduced project work.

Arterial Street Fund (104):

Revenues up 5.2% (+\$176.8K), mainly from higher traffic impact fees and other income.

Expenditures down 20.8% (-\$492.6K) due to lower capital spending.

Land Acquisition, Recreation & Park Development Fund (301):

Revenues up 367.6% (+\$1.19 million) from new grant awards. HVAC \$1.25 \$mil.

Water Utility Fund (401):

Revenues up 10.4% (+\$486.9K) due to rate adjustments and increased consumption.

Expenditures up 16.0% (+\$763.3K) from capital purchases and wage growth.

Sewer Utility Fund (402):

Revenues up 10.4% (+\$486.9K) from sales growth.

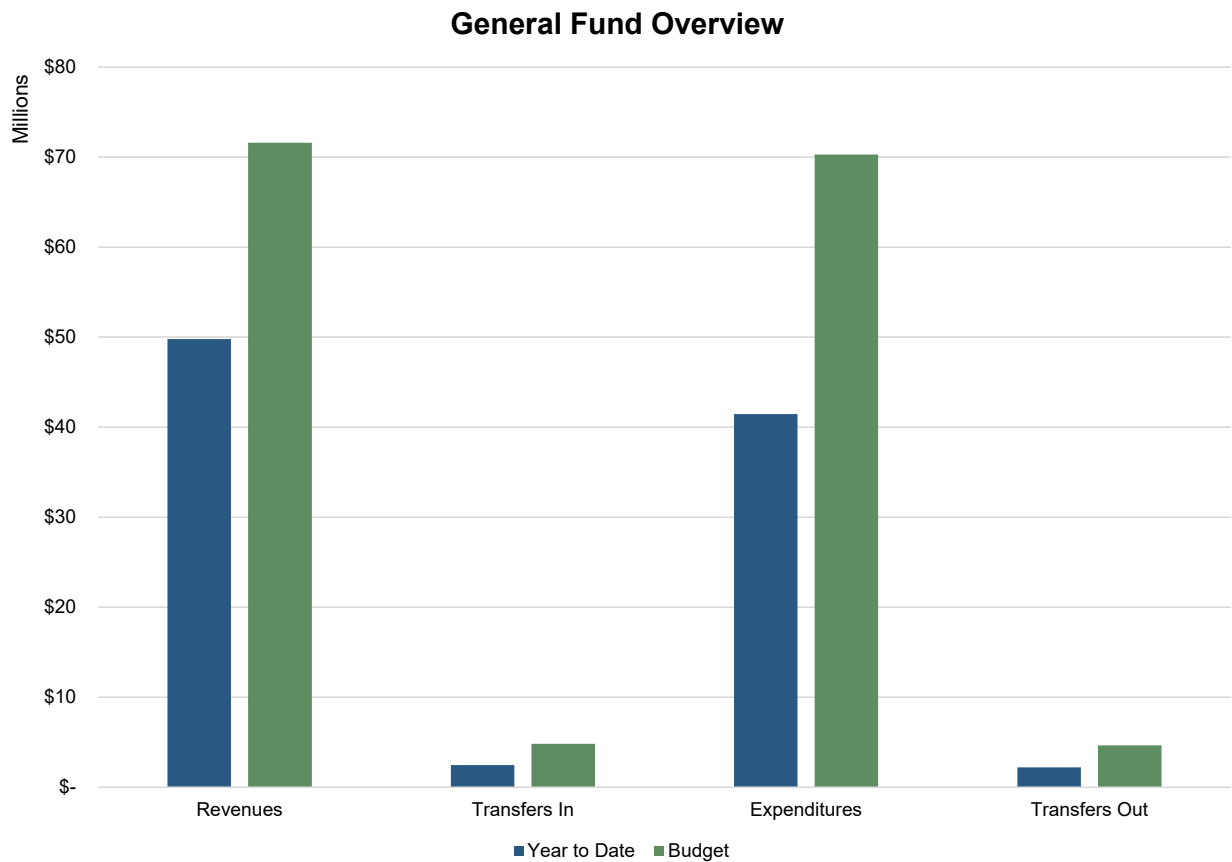
Expenditures up 16.0% (+\$763.3K) due to capital projects and operational costs.

Attachments:

- [July Monthly Report](#)
- [Ending Fund Balance](#)
- [Cash & Investment Report](#)

General Fund Overview				
	2025 Actuals through July		2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$	49,795,577	\$ 71,601,037	69.5%
Transfers In		2,474,566	4,836,952	51.2%
Expenditures		41,443,519	70,298,671	59.0%
Transfers Out		2,215,196	4,663,479	47.5%
Net Revenues Less Expenditures	\$	8,611,428	\$ 1,475,839	% of Year Complete 58.3%

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

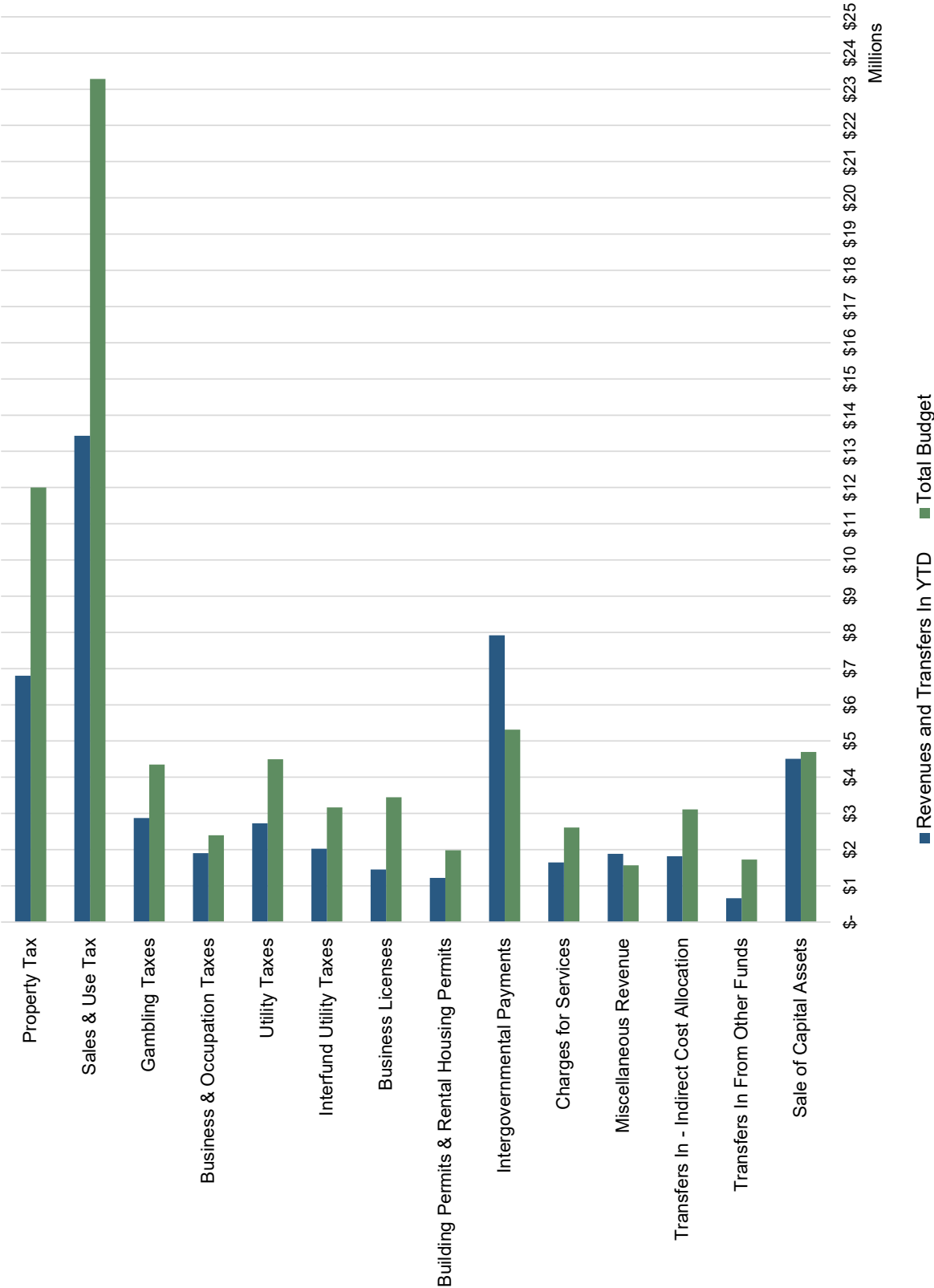


General Fund Overview - Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Taxes:				
Property Tax	\$ 11,999,227	\$ 6,800,660	\$ (5,198,567)	56.7%
Sales & Use Tax	23,283,886	13,429,012	(9,854,874)	57.7%
Other Sales Taxes	1,163,100	623,158	(539,942)	53.6%
Gambling Taxes	4,349,500	2,871,638	(1,477,862)	66.0%
Business & Occupation Taxes	2,400,000	1,906,220	(493,780)	79.4%
Utility Taxes	4,493,702	2,725,036	(1,768,666)	60.6%
Interfund Utility Taxes	3,167,729	2,024,339	(1,143,390)	63.9%
Admission Taxes	859,235	646,181	(213,054)	75.2%
Leasehold Excise Tax	260,000	136,726	(123,274)	52.6%
Business Licenses	3,445,500	1,450,455	(1,995,045)	42.1%
Building Permits & Rental Housing Permits	1,985,200	1,218,403	(766,797)	61.4%
Intergovernmental Payments	5,313,474	7,920,653	2,607,179	149.1%
Charges for Services	2,612,121	1,646,727	(965,394)	63.0%
Miscellaneous Revenue	1,568,363	1,884,933	316,570	120.2%
Transfers In - Indirect Cost Allocation	3,111,694	1,815,154	(1,296,540)	58.3%
Transfers In From Other Funds	1,725,258	659,412	(1,065,846)	38.2%
Sale of Capital Assets	4,700,000	4,511,436	(188,564)	96.0%
Total	\$ 76,437,989	\$ 52,270,143	(22,209,491)	68.4%

Percent of Year Complete: 58.3%

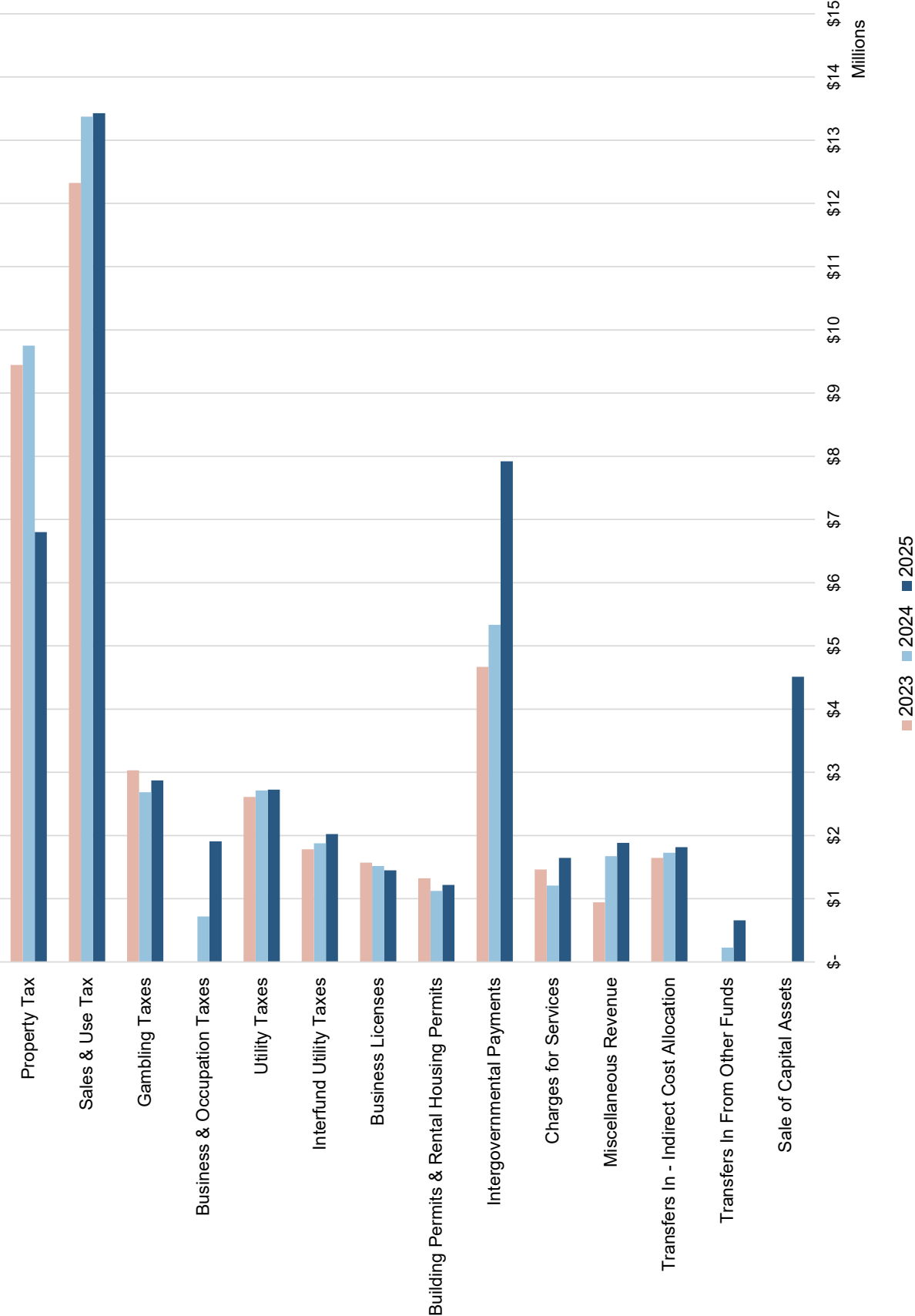
General Fund Major Revenues



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

Category	2023 Revenues Through July	2024 Revenues Through July	2025 Revenues through July	2025 vs 2024 \$	2025 vs 2024 %
Taxes:					
Property Tax	\$ 9,444,823	\$ 9,751,883	\$ 6,800,660	\$ (2,951,223)	-30.3%
Sales & Use Tax	12,323,539	13,372,422	13,429,012	56,590	+0.4%
Other Sales Taxes	679,432	625,127	623,158	(1,969)	-0.3%
Gambling Taxes	3,032,797	2,684,939	2,871,638	186,699	+7.0%
Business & Occupation Taxes	-	718,895	1,906,220	1,187,325	+165.2%
Utility Taxes	2,611,475	2,712,663	2,725,036	12,373	+0.5%
Interfund Utility Taxes	1,781,660	1,878,832	2,024,339	145,507	+7.7%
Admission Taxes	564,229	484,480	646,181	161,701	+33.4%
Leasehold Excise Tax	121,273	128,894	136,726	7,832	+6.1%
Business Licenses	1,571,578	1,516,003	1,450,455	(65,548)	-4.3%
Building Permits & Rental Housing Permits	1,323,601	1,123,301	1,218,403	95,102	+8.5%
Intergovernmental Payments	4,668,224	5,334,146	7,920,653	2,586,507	+48.5%
Charges for Services	1,462,398	1,208,134	1,646,727	438,593	+36.3%
Miscellaneous Revenue	943,809	1,674,300	1,884,933	210,633	+12.6%
Transfers In - Indirect Cost Allocation	1,646,407	1,728,722	1,815,154	86,432	+5.0%
Transfers In From Other Funds	-	225,891	659,412	433,521	+191.9%
Sale of Capital Assets	-	-	4,511,436	4,511,436	-
Total	\$ 42,175,245	\$ 45,168,632	\$ 52,270,143	\$ 7,101,511	+15.7%

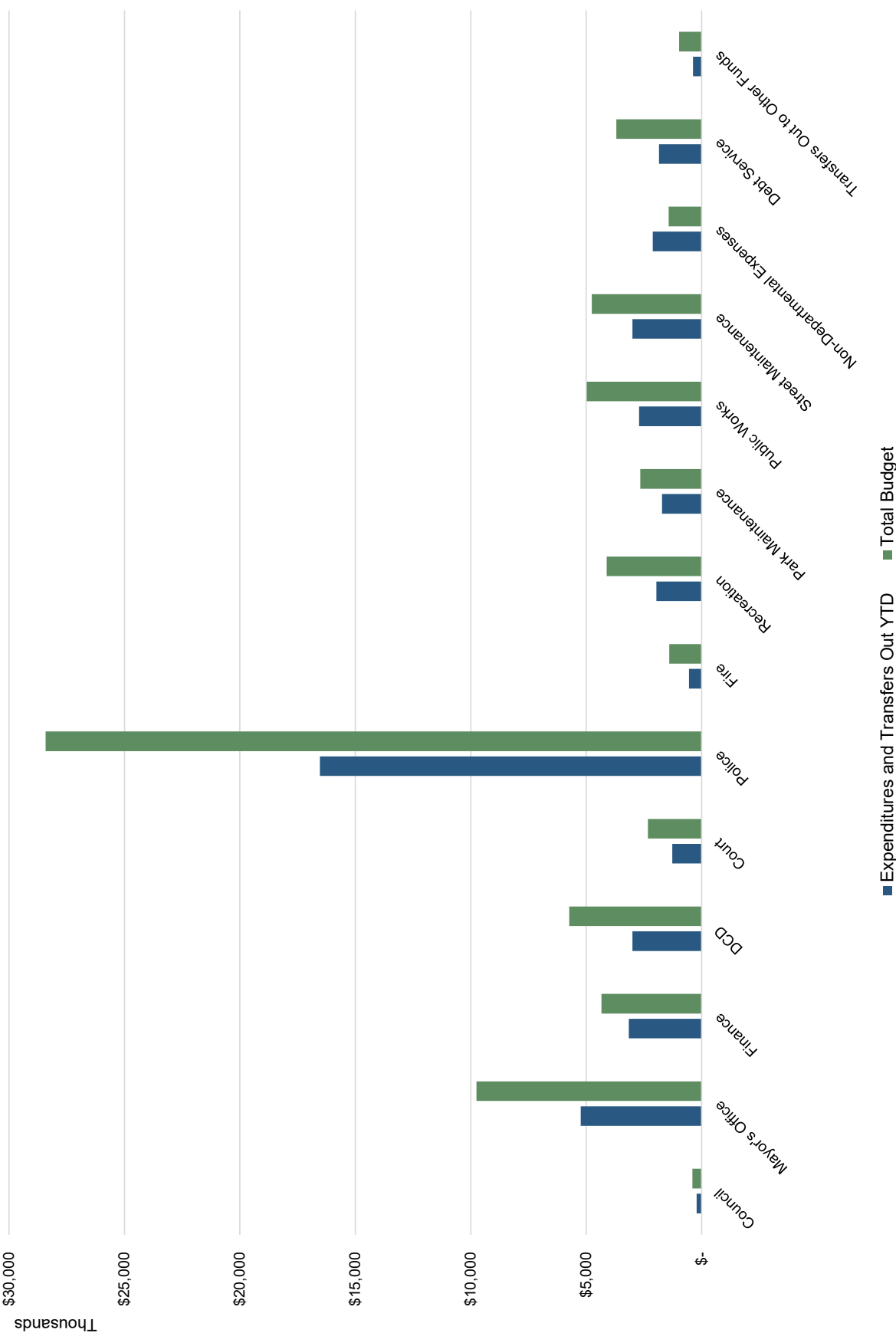
General Fund Major Revenues Prior Year Comparisons YTD



General Fund Overview - Expenditures & Transfers Out by Department

Department	2025 Total Budget	2025 Expenses through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
City Council	\$ 400,093	\$ 218,187	\$ 181,906	54.5%
Mayor's Office	9,748,218	5,237,676	4,510,542	53.7%
Finance Department	4,343,230	3,155,217	1,188,013	72.6%
Community Development (DCD)	5,732,921	2,994,831	2,738,090	52.2%
Municipal Court	2,329,525	1,271,896	1,057,629	54.6%
Police Department	28,411,330	16,530,871	11,880,459	58.2%
Fire Department	1,398,192	544,111	854,081	38.9%
Recreation Department	4,110,113	1,961,835	2,148,278	47.7%
Park Maintenance Dept	2,659,037	1,711,880	947,157	64.4%
Public Works Dept	4,977,693	2,708,572	2,269,121	54.4%
Street Maintenance Dept	4,761,271	2,996,464	1,764,807	62.9%
Non-Departmental				
Expenses	1,427,046	2,111,978	(684,932)	148.0%
Transfers Out - Debt Service	3,692,390	1,846,196	1,846,194	50.0%
Transfers Out to Other Funds	971,089	369,000	602,089	38.0%
Total	\$ 74,962,148	\$ 43,658,714	\$ 31,303,434	58.2%
Percent of Year Complete:				58.3%

General Fund Expenditures and Transfers Out by Department



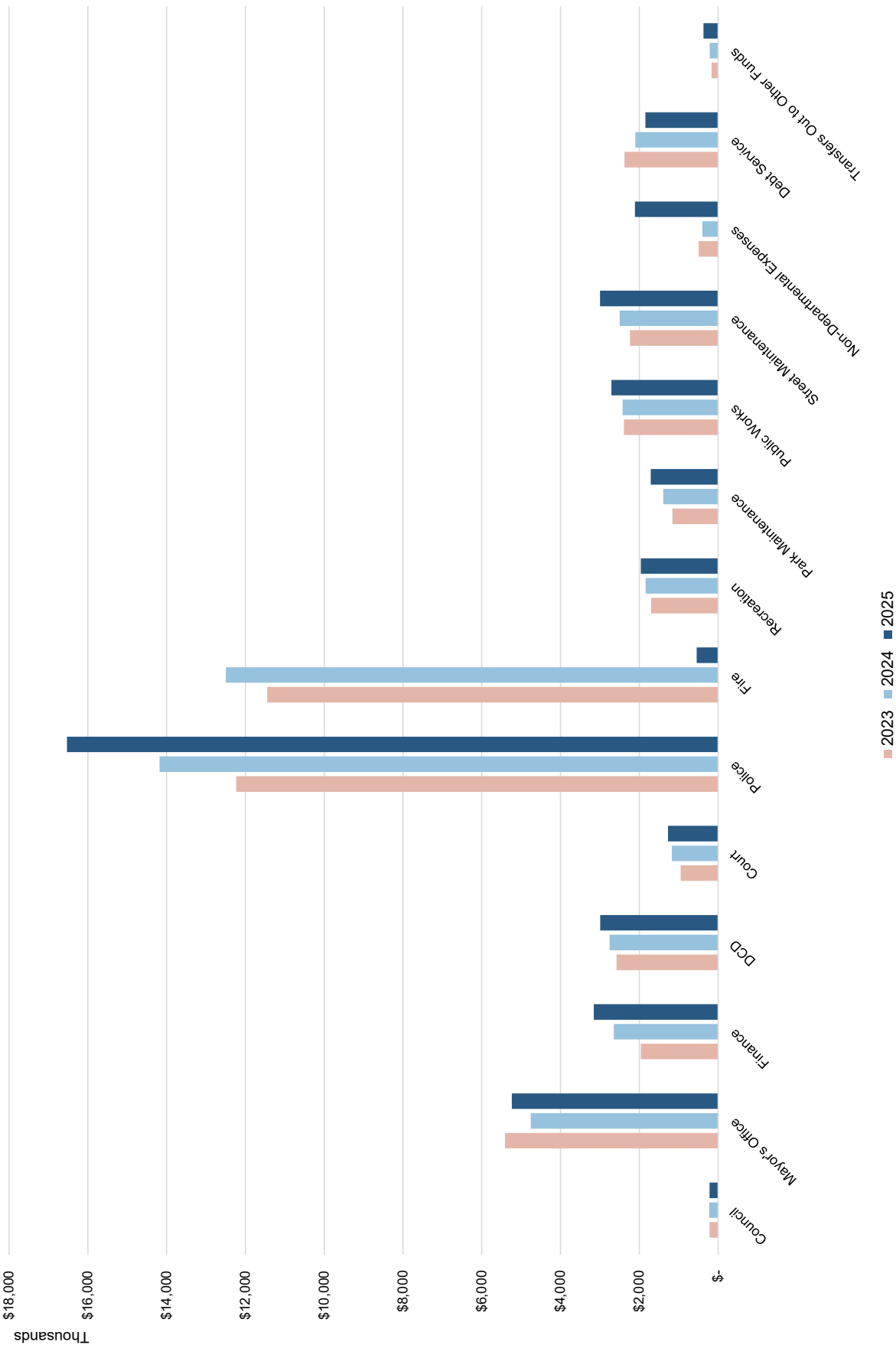
General Fund Overview - Year-to-Year Expenditures & Transfers Out by Department

Category	2023 Expenses through July	2024 Expenses through July	2025 Expenses through July	2025 vs 2024 \$	2025 vs 2024 %
City Council	\$	217,668 \$	227,544 \$	218,187 \$	(9,357)
Mayor's Office		5,411,193	4,756,086	5,237,676	481,590
Finance Department		1,963,516	2,646,973	3,155,217	508,244
Community Development (DCD)		2,578,041	2,754,663	2,994,831	240,168
Municipal Court		950,924	1,174,174	1,271,896	97,722
Police Department		12,233,245	14,179,516	16,530,871	2,351,355
Fire Department		11,446,485	12,492,822	544,111	(11,948,711)
Recreation Department		1,699,801	1,841,080	1,961,835	120,755
Park Maintenance Dept		1,161,083	1,395,089	1,711,880	316,791
Public Works Dept		2,392,092	2,422,142	2,708,572	286,430
Street Maintenance Dept		2,238,329	2,498,419	2,996,464	498,045
Non-Departmental Expenses ¹		491,402	397,319	2,111,978	1,714,659
Transfers Out - Debt Service		2,374,914	2,103,172	1,846,196	(256,976)
Transfers Out to Other Funds		166,250	213,660	369,000	155,340
Total	\$	45,324,943 \$	49,102,659 \$	43,658,714 \$	(5,443,946)
					-11%

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



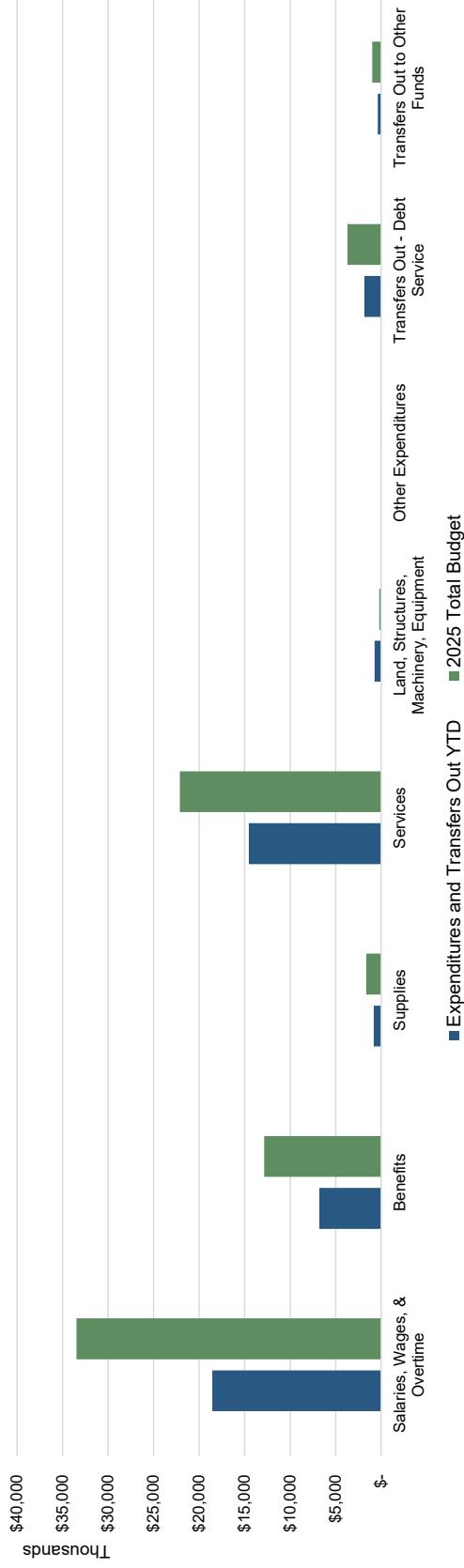
General Fund Overview - Expenditures by Category

Category	2025 Total Budget	2025 Expenses through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 33,466,376	\$ 18,549,111	\$ 14,917,265	55.4%
Benefits	12,851,718	6,805,280	6,046,438	53.0%
Supplies	1,640,914	821,188	819,726	50.0%
Services	22,109,457	14,541,586	7,567,871	65.8%
Land, Structures, Machinery, Equipment	200,000	726,354	(526,354)	363.2%
Other Expenditures	30,205	-	30,205	0.0%
Transfers Out - Debt Service	3,692,390	1,846,196	1,846,194	50.0%
Transfers Out to Other Funds	971,089	369,000	602,089	38.0%
Total	\$ 74,962,149	\$ 43,658,715	\$ 31,303,434	58.2%

Percent of Year Complete:

58.3%

General Fund Expenditures and Transfers Out by Category

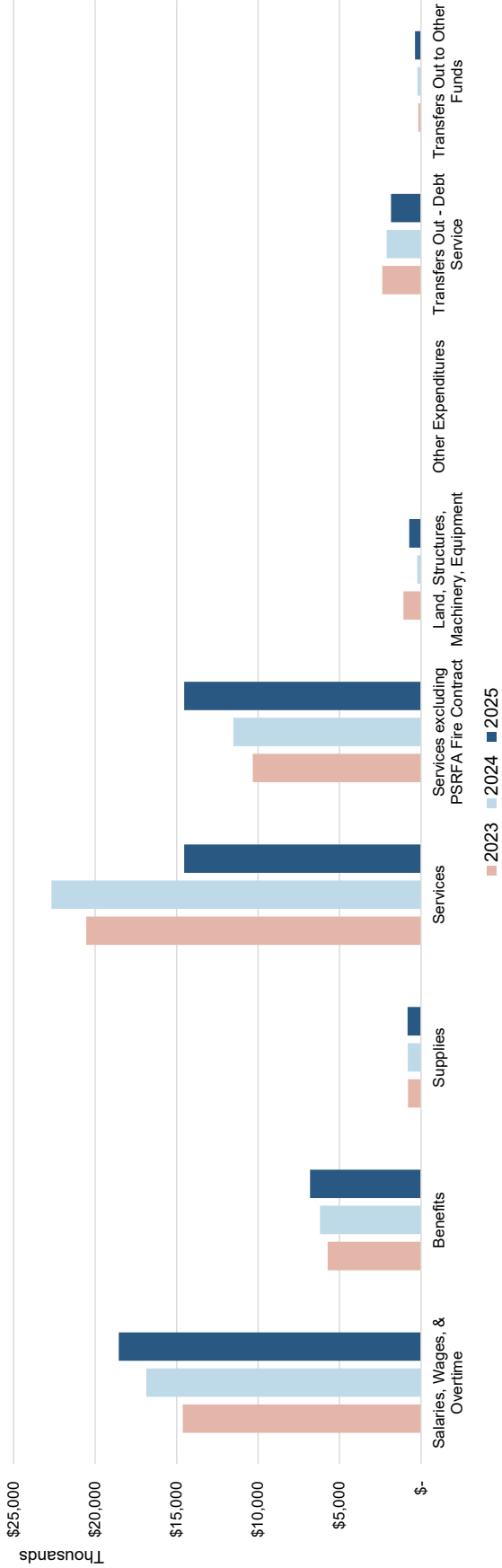


General Fund: Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenditures through July	2024 Expenditures through July	2025 Expenditures through July	2025 vs 2024 \$	2025 vs 2024 %
Salaries, Wages, & Overtime	\$ 14,628,595	\$ 16,857,418	\$ 18,549,111	\$ 1,691,693	+10.0%
Benefits	5,726,962	6,205,210	6,805,280	600,070	+9.7%
Supplies	798,156	810,113	821,188	11,075	+1.4%
Services	20,548,002	22,687,195	14,541,586	(8,145,609)	-35.9%
Services excluding PSRFA Fire Contract	10,335,164	11,528,796	14,541,586	3,012,790	+26.1%
Land, Structures, Machinery, Equipment	1,082,062	225,891	726,354	500,463	+221.6%
Other Expenditures	-	-	-	-	-
Transfers Out - Debt Service	2,374,914	2,103,172	1,846,196	(256,976)	-12.2%
Transfers Out to Other Funds	166,250	213,660	369,000	155,340	+72.7%

Total \$ 45,324,941 \$ 49,102,659 \$ 43,658,715 \$ (5,443,944) -11.1%

General Fund Expenditures by Category Prior Year Comparisons YTD



Fund 101 Hotel/Motel Special Revenue Fund

Overview

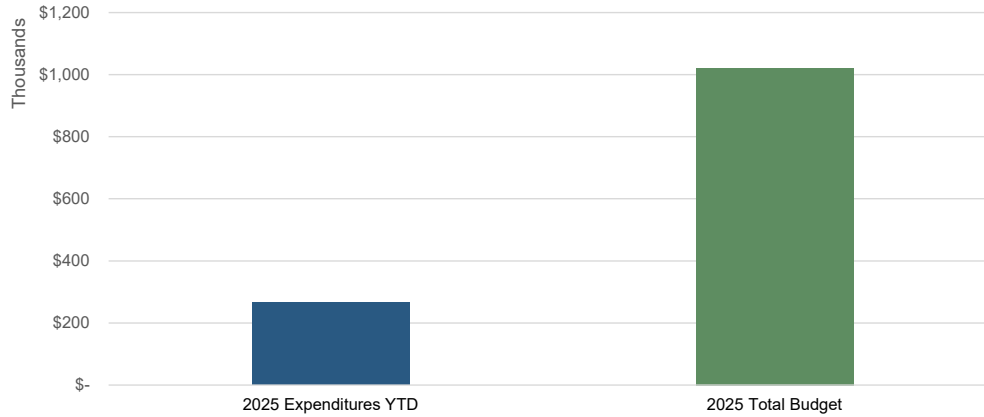
	2025 through July		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	450,703	\$	897,750	50.2%
Expenditures		250,307		992,204	25.2%
Transfers Out		17,039		29,209	58.3%
<hr/>					
Net Revenues Less Expenditures	\$	183,357	\$	(123,663)	
					% of Year Complete
					58.3%

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

Category	2025 Total Budget	2025 Expenses through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 51,393	\$ 30,308	\$ 21,085	59.0%
Benefits	20,561	6,605	13,956	32.1%
Supplies	3,000	618	2,382	20.6%
Services	917,250	212,776	704,474	23.2%
Transfers Out - Internal Cost Allocation	29,209	17,039	12,170	58.3%
Total	\$ 1,021,413	\$ 267,346	\$ 754,067	26.2%

Fund 101 Expenditures

% of Year Complete
58.3%

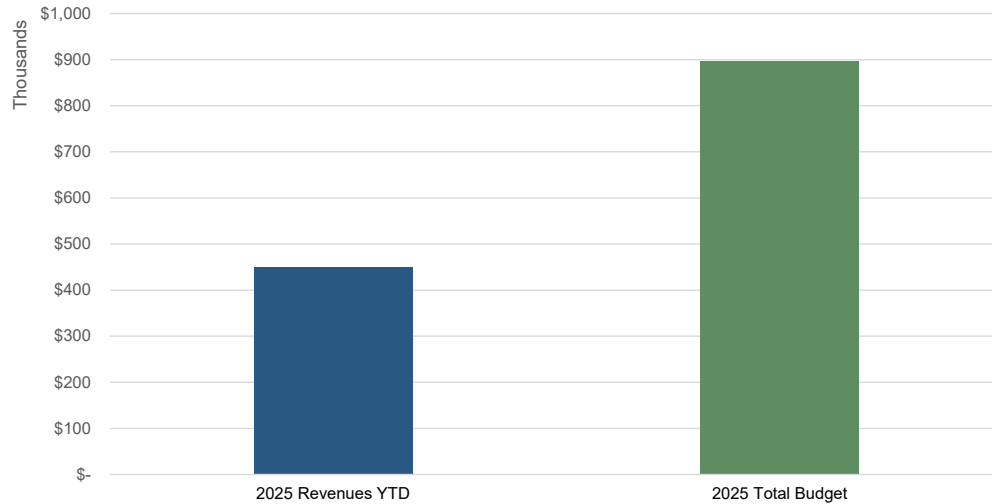


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Hotel/Motel Tax	\$ 850,000	\$ 416,159	\$ (433,841)	49.0%
Investment Earnings	47,750	34,544	(13,206)	72.3%
Total	\$ 897,750	\$ 450,703	\$ (447,047)	50.2%

Fund 101 Revenues

% of Year Complete
58.3%



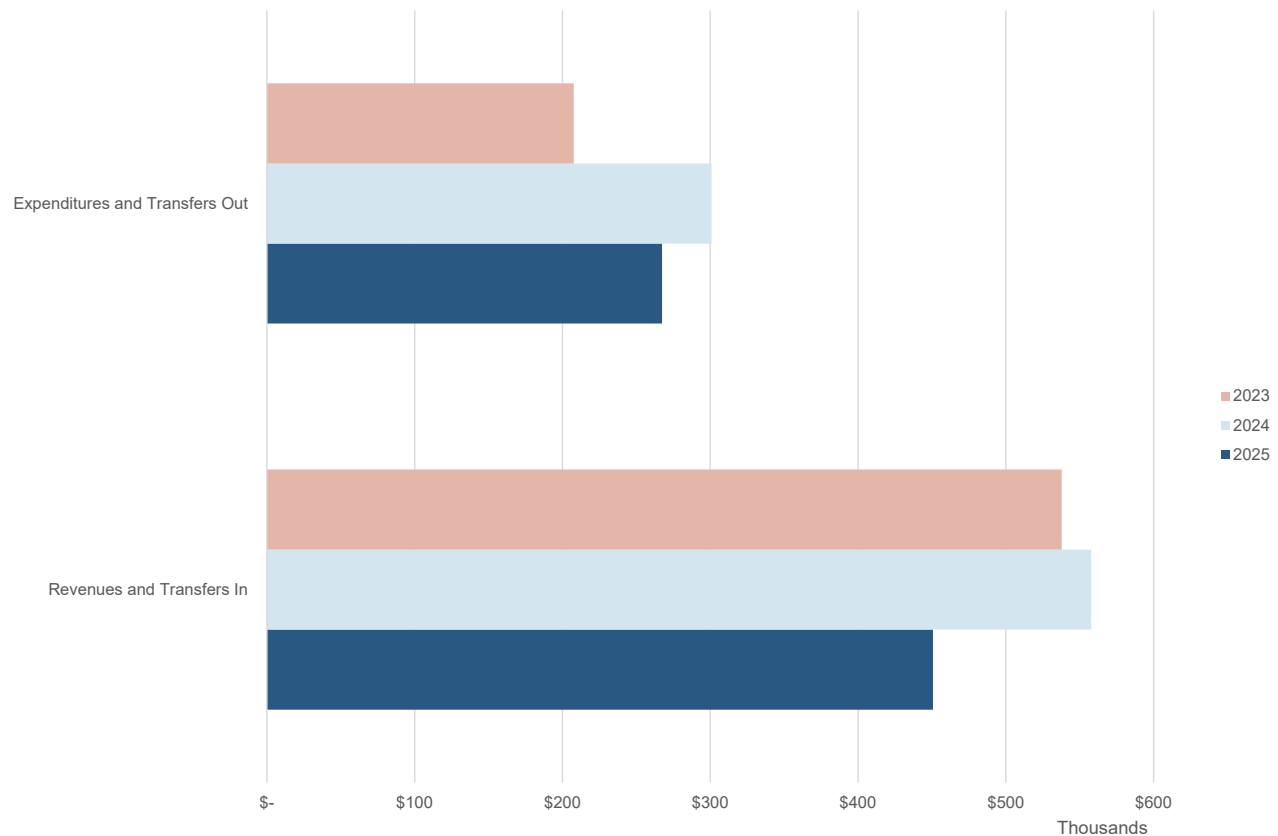
Fund 101 Hotel/Motel Special Revenue Fund
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through July		2024 Expenses through July		2025 Expenses through July		2025 vs 2024	
	\$		\$		\$		\$	%
Salaries, Wages, & Overtime	\$	40,859	\$	53,968	\$	30,308	\$ (23,660)	-43.8%
Benefits		10,286		12,519		6,605	(5,914)	-47.2%
Services		140,870		218,049		212,776	(5,273)	-2.4%
Transfers Out - Internal Cost Allocation		15,456		16,228		17,039	811	+5.0%
Total	\$	207,625	\$	300,837	\$	267,346	\$ (33,491)	-11.1%

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

Category	2023 Revenues through July		2024 Revenues through July		2025 Revenues through July		2025 vs 2024	
	\$		\$		\$		\$	%
Hotel/Motel Tax	\$	472,935	\$	465,407	\$	416,159	\$ (49,248)	-10.6%
Investment Earnings		64,856		92,368		34,544	(57,824)	-62.6%
Total	\$	537,791	\$	557,775	\$	450,703	\$ (107,072)	-19.2%

Fund 101 Prior Year Comparisons YTD

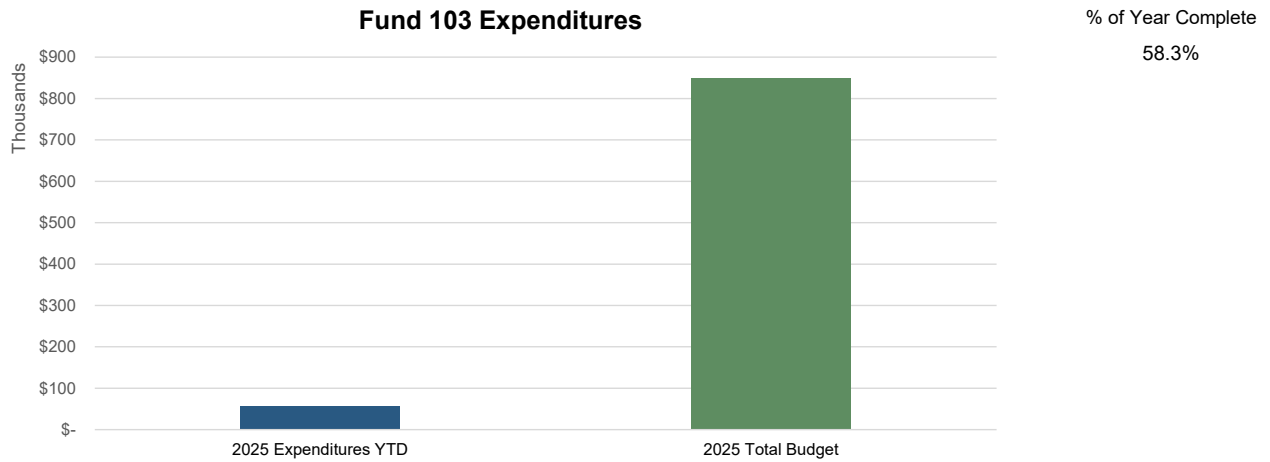


Fund 103 Residential Street Fund
Overview

	2025 through July		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	178,549	\$	1,130,000	15.8%
Expenditures		57,675		850,000	6.8%
Net Revenues Less Expenditures	\$	120,874	\$	280,000	% of Year Complete 58.3%

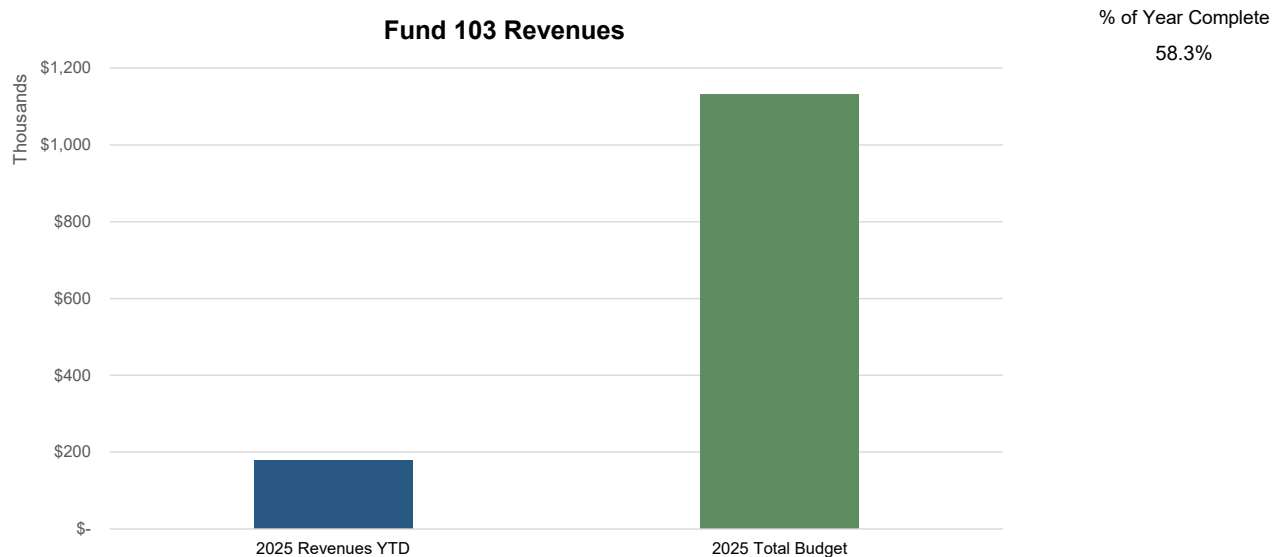
Fund 103 Residential Street Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Supplies	\$ -	\$ 11,437	\$ (11,437)	-
Services	850,000	45,832	804,168	5.4%
Total	\$ 850,000	\$ 57,675	\$ 792,325	6.8%



Revenues and Transfers In by Category

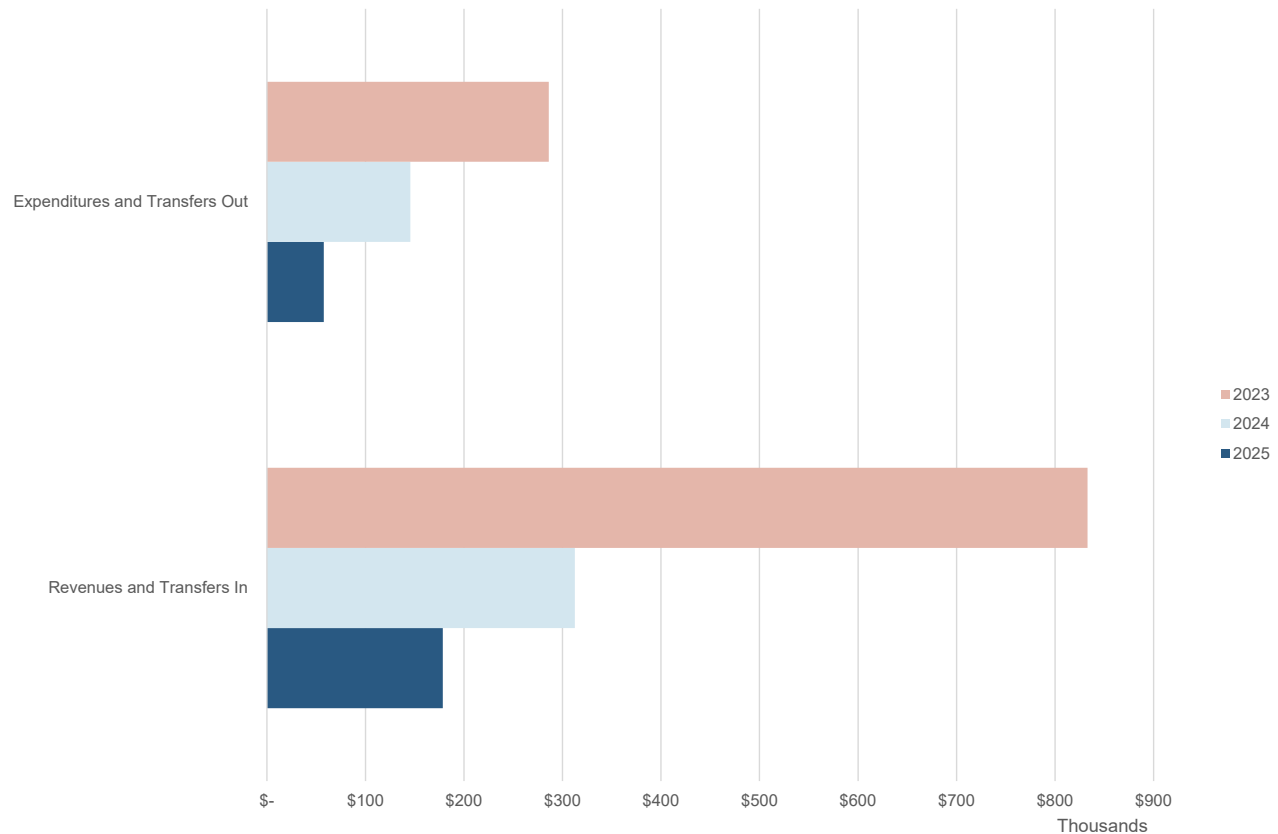
Category	2025 Total Budget	2025 Revenues through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Utility Taxes	\$ 100,000	\$ -	\$ (100,000)	0.0%
Grant Revenues	724,000	-	(724,000)	0.0%
State Entitlements	280,000	142,612	(137,388)	50.9%
Investment Earnings	26,000	35,937	9,937	138.2%
Total	\$ 1,130,000	\$ 178,549	\$ (951,451)	15.8%



Fund 103 Residential Street Fund Year-to-Year Expenditures & Transfers Out by Category						
Category	2023 Expenses through July		2024 Expenses through July		2025 Expenses through July	
					2025 vs 2024	
					\$	%
Salaries, Wages, & Overtime	\$	8,563	\$	1,935	\$	348
Benefits		5,108		868		58
Supplies		-		15,152		11,437
Services		272,516		99,808		45,832
Land, Structures, Machinery, Equipment		-		27,762		-
Total	\$	286,187	\$	145,525	\$	57,675
					\$	(87,850)
						-60.4%

Fund 103 Residential Street Fund Year-to-Year Revenues and Transfers In by Category						
Category	2023 Revenues through July		2024 Revenues through July		2025 Revenues through July	
					2025 vs 2024	
					\$	%
Grant Revenues	\$	3,133	\$	70,797	\$	-
State Entitlements		163,427		158,063		142,612
Investment Earnings		16,388		38,962		35,937
Transfers In		-		44,660		-
Total	\$	832,948	\$	312,482	\$	178,549
					\$	(133,933)
						-42.9%

Fund 103 Prior Year Comparisons YTD



Fund 104 Arterial Street Fund

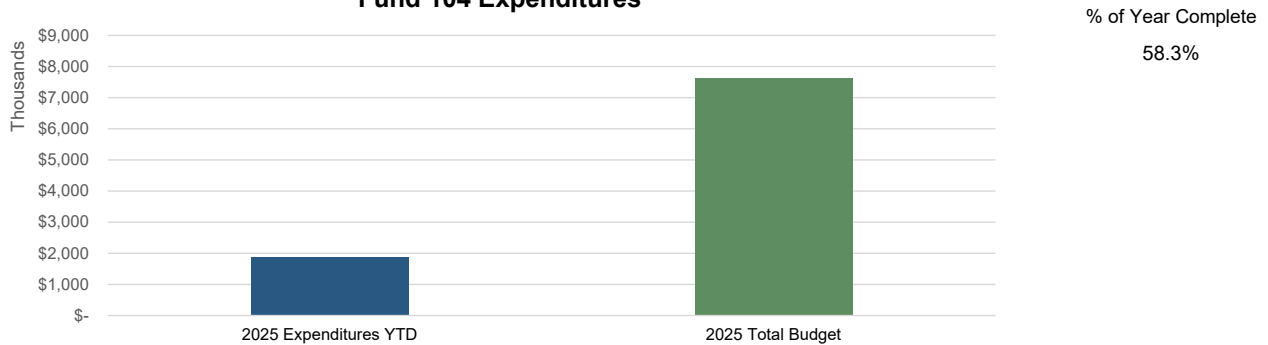
Overview

	2025 through July		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	3,574,832	\$	5,586,001	64.0%
Expenditures		1,879,411		7,636,726	24.6%
Net Revenues Less Expenditures	\$	1,695,421	\$	(2,050,725)	
					% of Year Complete 58.3%

Fund 104 Arterial Street Fund Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 793,142	\$ 376,981	\$ 416,161	48%
Benefits	312,185	129,452	182,733	41%
Supplies	23,200	77,845	(54,645)	335.5%
Services	6,508,200	832,607	5,675,593	12.8%
Land, Structures, Machinery, Equipment	-	462,527	(462,527)	-
Total	\$ 7,636,727	\$ 1,879,412	\$ 5,757,315	24.6%

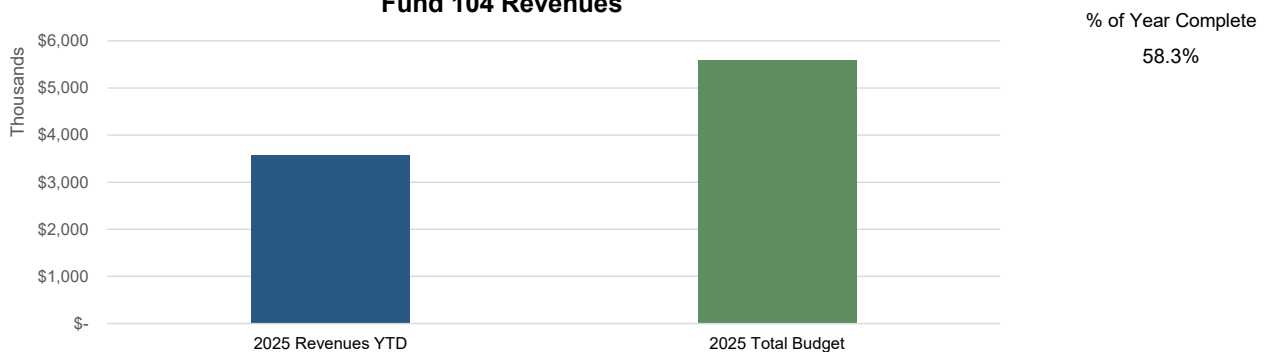
Fund 104 Expenditures



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Utility Taxes	\$ 1,320,000	\$ 900,233	\$ (419,767)	68.2%
Parking Tax	800,000	532,081	(267,919)	66.5%
Real Estate Excise Tax (REET)	500,000	302,235	(197,765)	60.4%
Permits	1	-	(1)	0.0%
Franchise Fees	450,000	280,797	(169,203)	62.4%
Grant Revenues	2,026,000	791,043	(1,234,957)	39.0%
State Entitlements	135,000	72,982	(62,018)	54.1%
General Government Revenue	-	360	360	-
Traffic Impact Fees	200,000	397,754	197,754	198.9%
Fines and Penalties	2,000	4,726	2,726	236.3%
Other Income	80,000	125,100	45,100	156.4%
Investment Earnings	73,000	167,523	94,523	229.5%
Total	\$ 5,586,001	\$ 3,574,834	\$ (2,011,167)	64.0%

Fund 104 Revenues



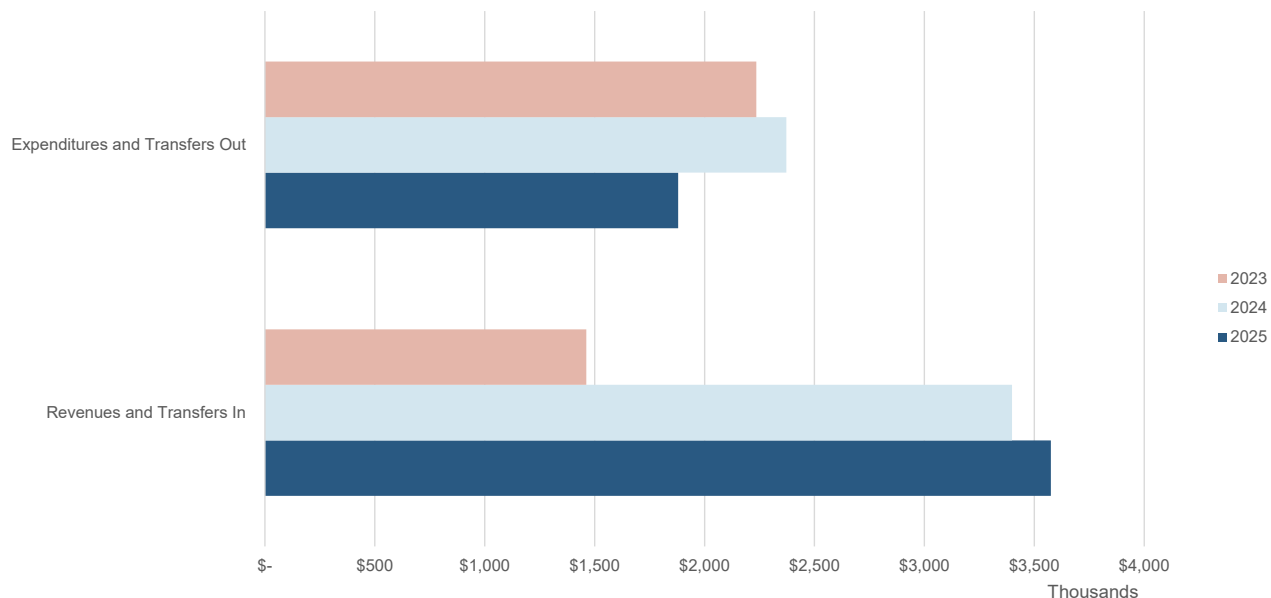
Fund 104 Arterial Street Fund
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through July		2024 Expenses through July		2025 Expenses through July		2025 vs 2024	
							\$	%
Salaries, Wages, & Overtime	\$	222,430	\$	292,132	\$	376,981	\$ 84,849	+29.0%
Benefits		77,603		99,667		129,452	29,785	+29.9%
Supplies		86,723		749		77,845	77,096	+10293.2%
Services		595,114		834,888		832,607	(2,281)	-0.3%
Land, Structures, Machinery, Equipment		1,253,565		1,144,526		462,527	(681,999)	-59.6%
Total	\$	2,235,435	\$	2,371,962	\$	1,879,412	\$ (492,550)	-20.8%

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

Category	2023 Revenues through July		2024 Revenues through July		2025 Revenues through July		2025 vs 2024	
							\$	%
Utility Taxes	\$	86,528	\$	916,750	\$	900,233	\$ (16,517)	-2%
Parking Tax		452,479		555,225		532,081	(23,144)	-4.2%
Real Estate Excise Tax (REET)		170,371		430,595		302,235	(128,360)	-29.8%
Permits		799		2		-	(2)	-100.0%
Franchise Fees		-		226,395		280,797	54,402	+24.0%
Grant Revenues		238,998		805,278		791,043	(14,235)	-1.8%
State Entitlements		82,845		80,288		72,982	(7,306)	-9.1%
General Government Revenue		-		295		360	65	+22.0%
Traffic Impact Fees		153,297		140,453		397,754	257,301	+183.2%
Fines and Penalties		10,655		1,119		4,726	3,607	+322.3%
Other Income		121,034		54,900		125,100	70,200	+127.9%
Investment Earnings		145,247		186,750		167,523	(19,227)	-10.3%
Total	\$	1,462,253	\$	3,398,050	\$	3,574,834	\$ 176,784	+5.2%

Fund 104 Prior Year Comparisons YTD



Fund 109 Drug Seizure Fund
Overview

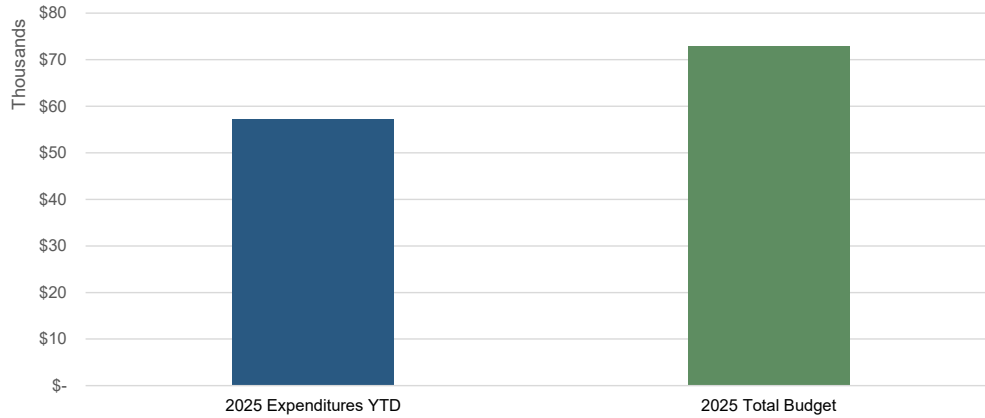
	2025 through July		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	8,794	\$	98,100	9.0%
Expenditures		57,338		73,000	78.5%
Net Revenues Less Expenditures	\$	(48,544)	\$	25,100	% of Year Complete 58.3%

Fund 109 Drug Seizure Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Supplies	\$ 36,000	\$ 32,968	\$ 3,032	91.6%
Services	37,000	24,369	12,631	65.9%
Total	\$ 73,000	\$ 57,337	\$ 15,663	78.5%

Fund 109 Expenditures

% of Year Complete
58.3%

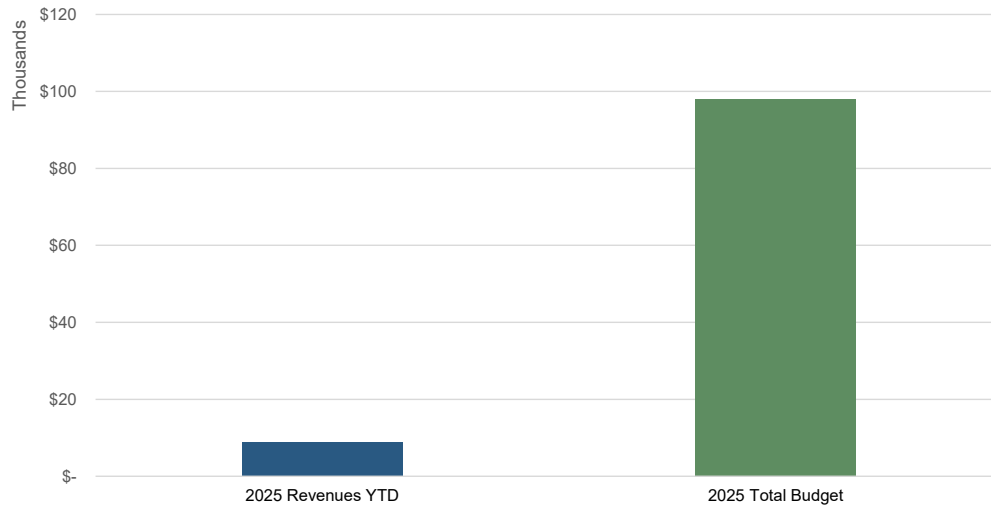


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Intergovernmental Revenue	\$ 35,000	\$ 8,794	\$ (26,206)	25.1%
Other Income	60,000	-	(60,000)	0.0%
Investment Earnings	3,100	-	(3,100)	0.0%
Total	\$ 98,100	\$ 8,794	\$ (89,306)	9.0%

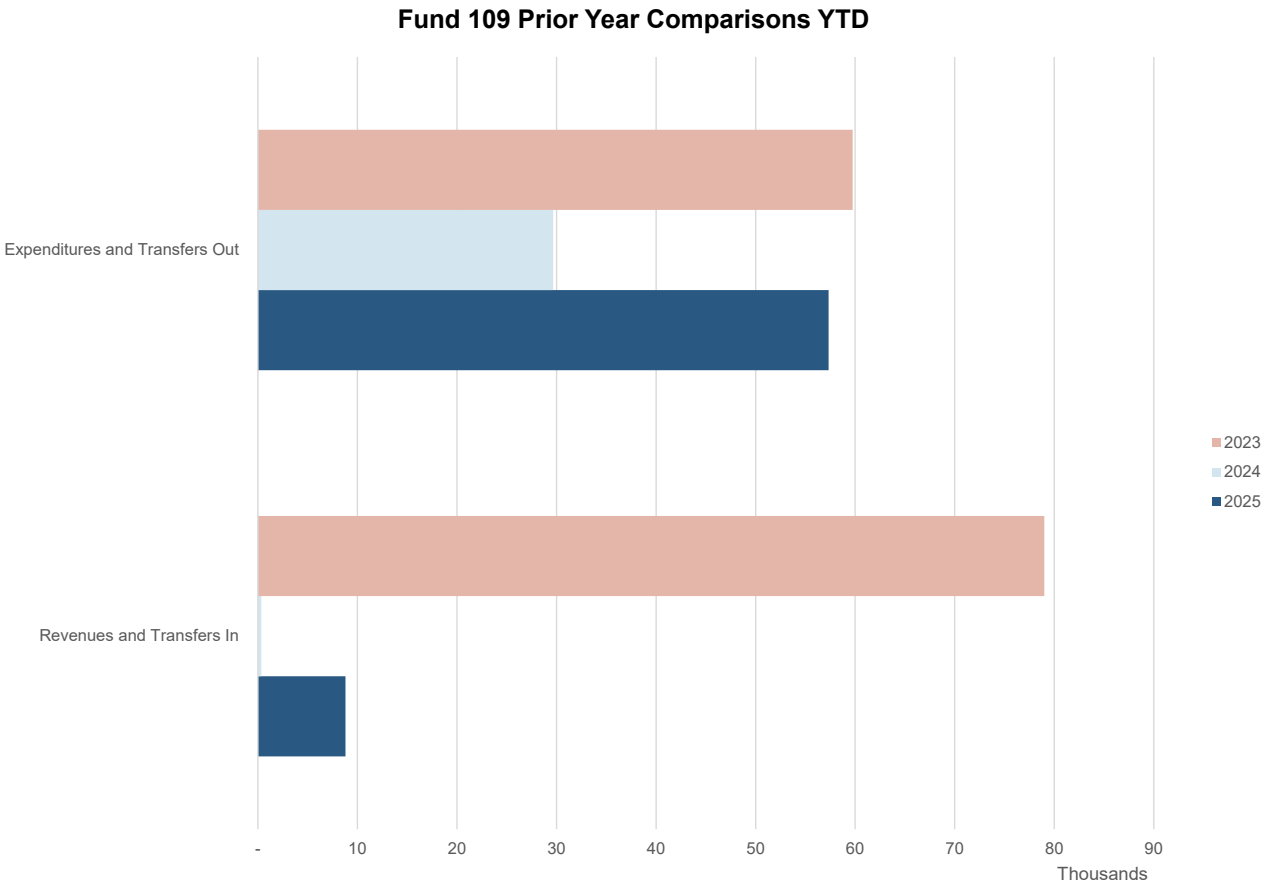
Fund 109 Revenues

% of Year Complete
58.3%



Fund 109 Drug Seizure Fund							
Year-to-Year Expenditures & Transfers Out by Category							
Category	2023 Expenses through July		2024 Expenses through July		2025 Expenses through July		2025 vs 2024
	\$		\$		\$		%
Supplies	\$	11,423	\$	8,615	\$	32,968	+282.7%
Services		48,322		21,054		24,369	+15.7%
Total	\$	59,745	\$	29,669	\$	57,337	+93.3%

Fund 109 Drug Seizure Fund							
Year-to-Year Revenues and Transfers In by Category							
Category	2023 Revenues through July		2024 Revenues through July		2025 Revenues through July		2025 vs 2024
	\$		\$		\$		%
Intergovernmental Revenue	\$	79,010	\$	-	\$	8,794	-
Total	\$	79,010	\$	338	\$	8,794	+2501.8%



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

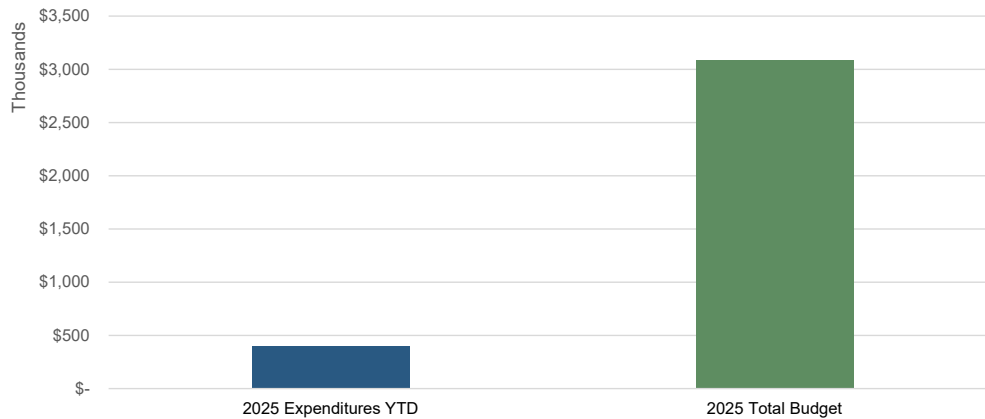
	2025 through July		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	1,509,188	\$	2,841,300	53.1%
Expenditures		400,955		2,431,000	16.5%
Transfers Out		-		652,605	0.0%
Net Revenues Less Expenditures	\$	1,108,233	\$	(242,305)	
					% of Year Complete 58.3%

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

Category	2025 Total Budget	2025 Expenses through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Supplies	\$ 30,000	\$ 11,969	\$ 18,031	39.9%
Services	1,876,000	381,166	1,494,834	20.3%
Land, Structures, Machinery, Equipment	525,000	7,819	517,181	1%
Transfers Out to Other Funds	652,605	-	652,605	0%
Total	\$ 3,083,605	\$ 400,954	\$ 2,682,651	13.0%

Fund 301 Expenditures

% of Year Complete
58.3%

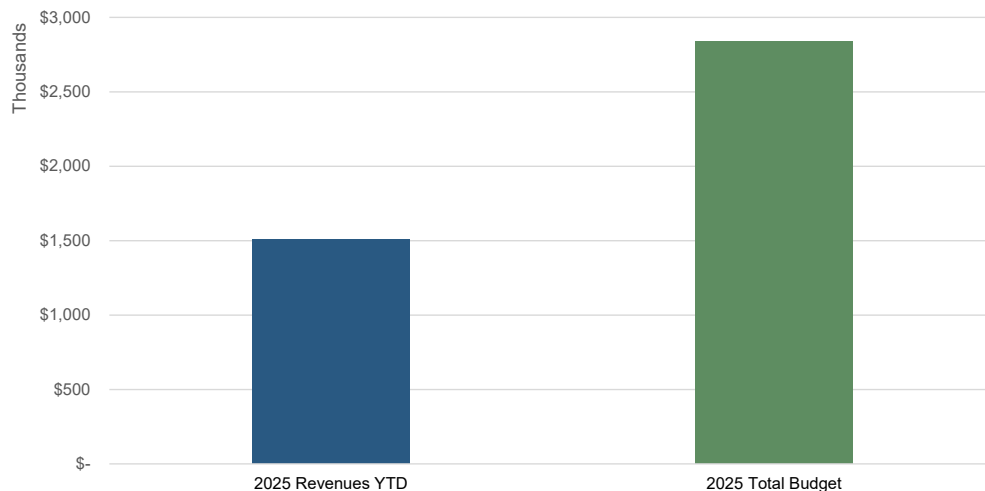


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Property Tax	\$ 207,800	\$ 138,193	\$ (69,607)	66.5%
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	17,515	(82,485)	17.5%
Investment Earnings	57,500	103,670	46,170	180.3%
Total	\$ 2,841,300	\$ 1,509,188	\$ (1,332,112)	53.1%

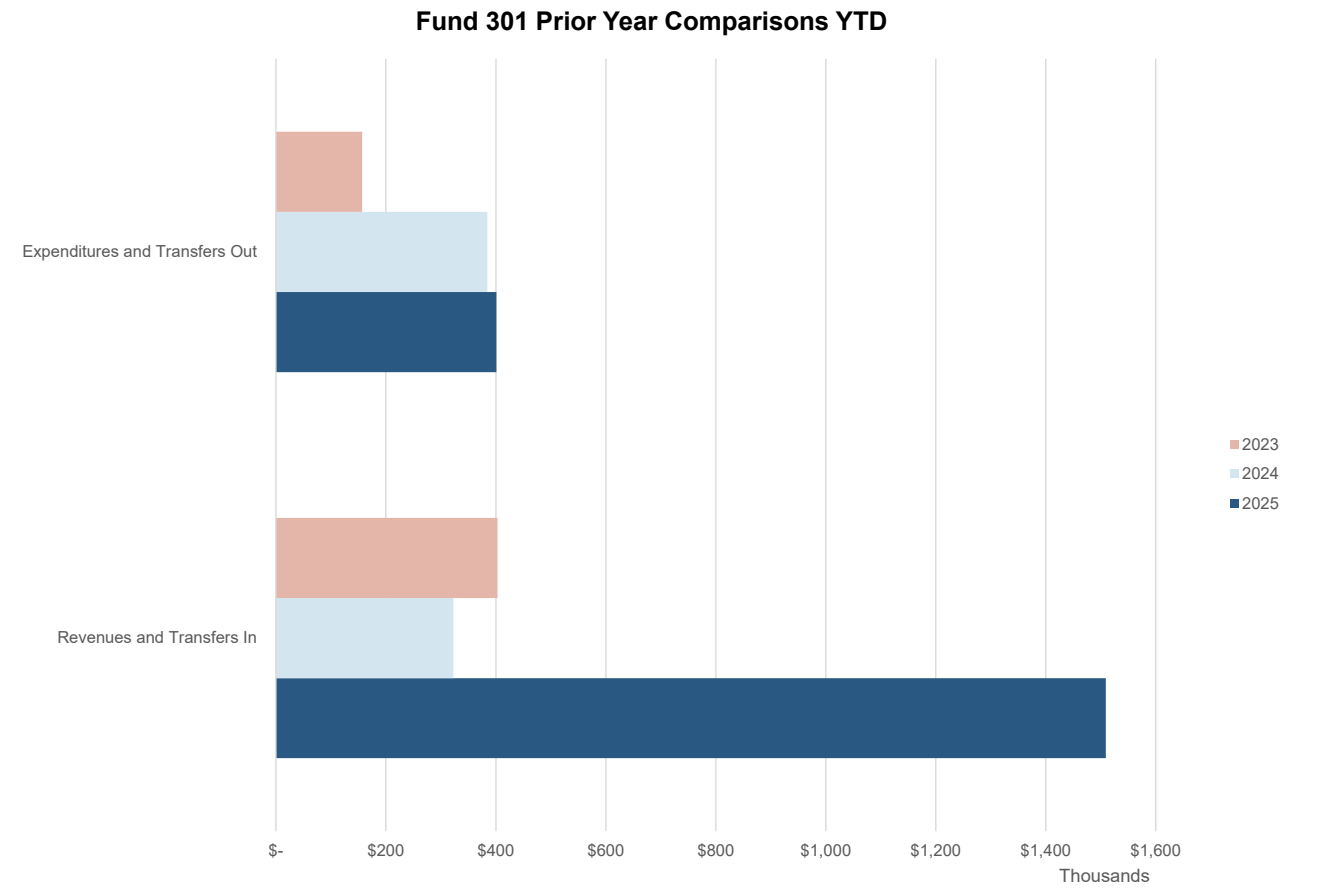
Fund 301 Revenues

% of Year Complete
58.3%



Fund 301 Land Acq., Rec. & Park Development Year-to-Year Expenditures & Transfers Out by Category						
Category	2023 Expenses through July		2024 Expenses through July		2025 Expenses through July	
					2025 vs 2024	
					\$	%
Services	\$	90,720	\$	374,068	\$ 381,166	\$ 7,098 +1.9%
Land, Structures, Machinery, Equipment		-		-	7,819	7,819 -
Total	\$	156,898	\$	384,439	\$ 400,954	\$ 16,515 +4.3%

Fund 301 Land Acq., Rec. & Park Development Year-to-Year Revenues and Transfers In by Category						
Category	2023 Revenues through July		2024 Revenues through July		2025 Revenues through July	
					2025 vs 2024	
					\$	%
Property Tax	\$	128,923	\$	133,701	\$ 138,193	\$ 4,492 +3%
Real Estate Excise Tax (REET)		36,224		-	-	- -
Grant Revenues		-		-	1,249,810	1,249,810 -
Park Impact Fees		85,176		28,697	17,515	(11,182) -39.0%
Investment Earnings		88,367		129,369	103,670	(25,699) -20%
Total	\$	402,940	\$	322,767	\$ 1,509,188	\$ 1,186,421 +367.6%



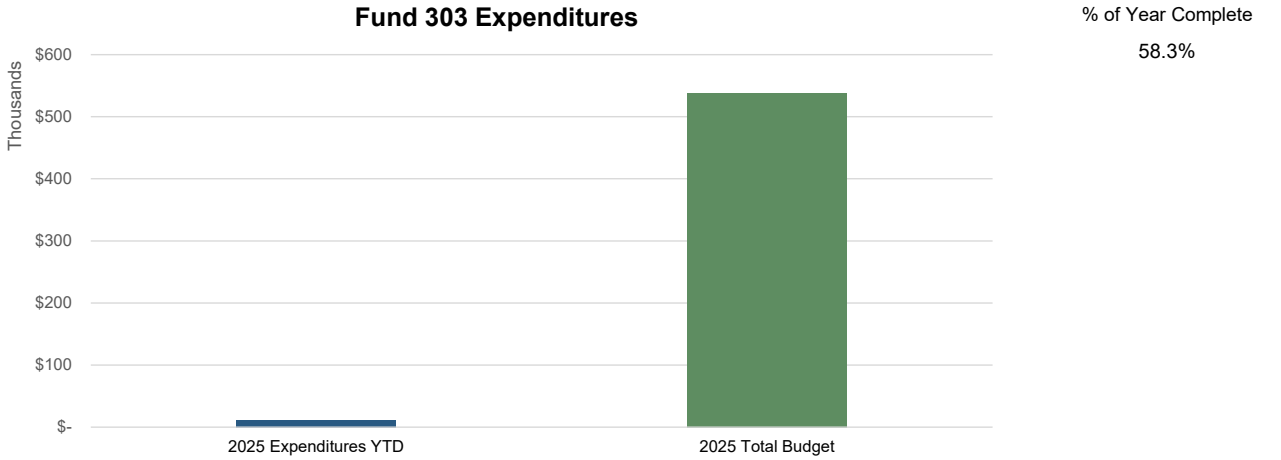
Fund 303 General Government Improvements

Overview

	2025 through July		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	5,969	\$	1,000	596.9%
Transfers In		219,000		438,000	50.0%
Expenditures		11,585		538,000	2.2%
Net Revenues Less Expenditures	\$	213,384	\$	(99,000)	
					% of Year Complete 58.3%

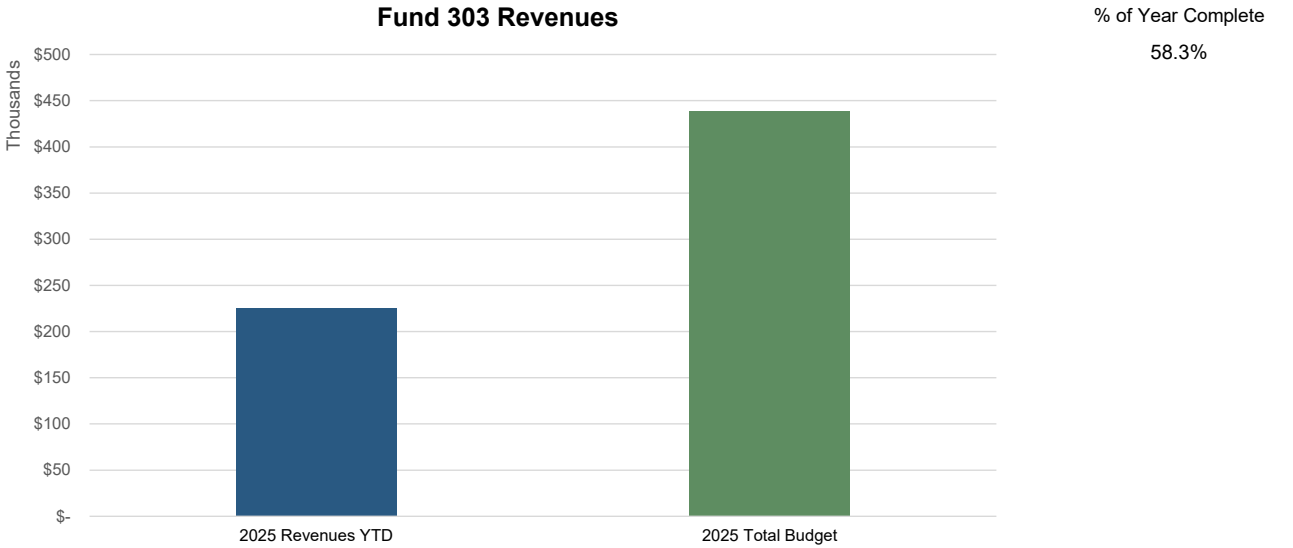
Fund 303 General Government Improvements
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Services	\$ 538,000	11,585	\$ 526,415	2.2%
Total	\$ 538,000	11,585	\$ 526,415	2.2%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Investment Earnings	\$ 1,000	\$ 5,969	\$ 4,969	596.9%
Transfer In From General Fund	438,000	219,000	(219,000)	50%
Total	\$ 439,000	\$ 224,969	\$ (214,031)	51.2%



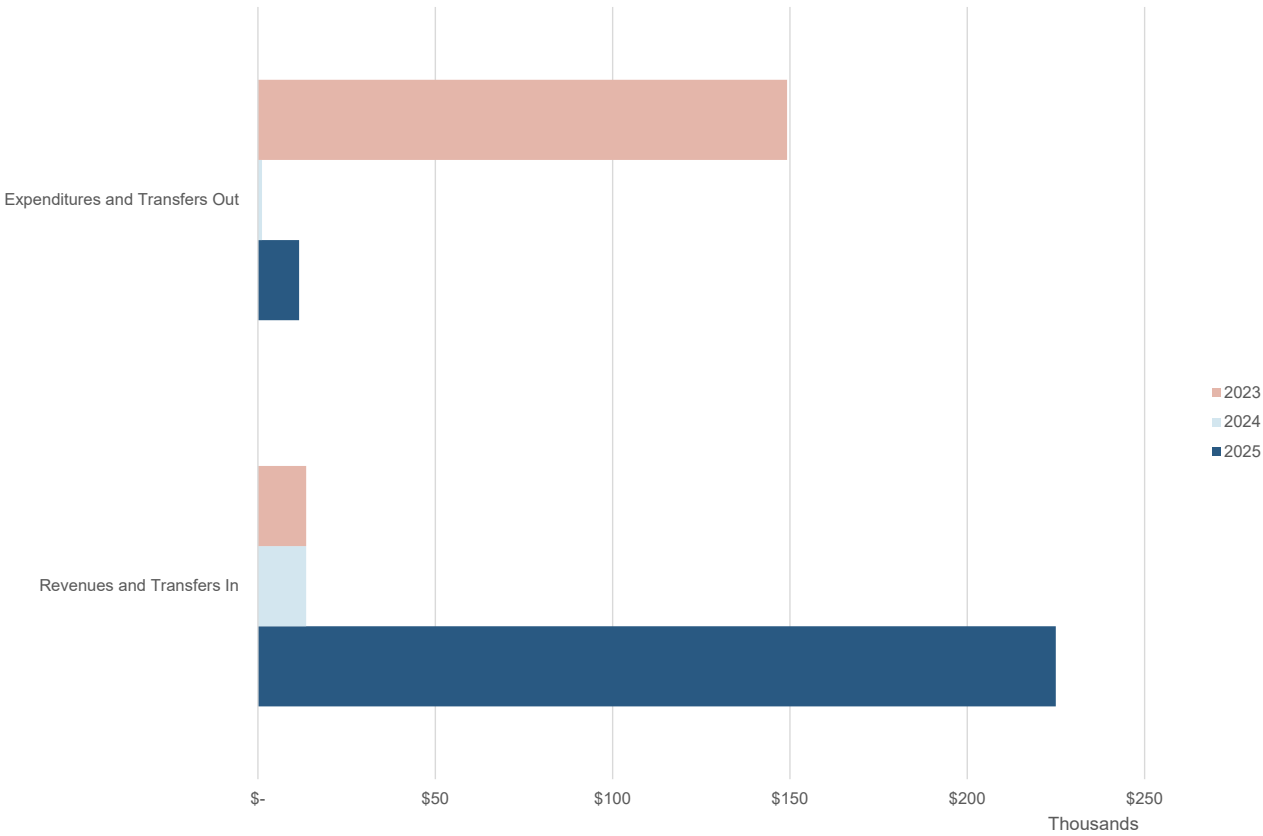
Fund 303 General Government Improvements
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through July		2024 Expenses through July		2025 Expenses through July		2025 vs 2024	
	\$		\$		\$		\$	%
Services	\$	149,185	\$	1,146	\$	11,585	\$ 10,439	+910.9%
Total	\$	149,185	\$	1,146	\$	11,585	\$ 10,439	+910.9%

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

Category	2023 Revenues through July		2024 Revenues through July		2025 Revenues through July		2025 vs 2024	
	\$		\$		\$		\$	%
Investment Earnings	\$	13,613	\$	13,619	\$	5,969	\$ (7,650)	-56%
Transfer In From General Fund		-		-		219,000	219,000	-
Total	\$	13,613	\$	13,619	\$	224,969	\$ 211,350	+1551.9%

Fund 303 Prior Year Comparisons YTD



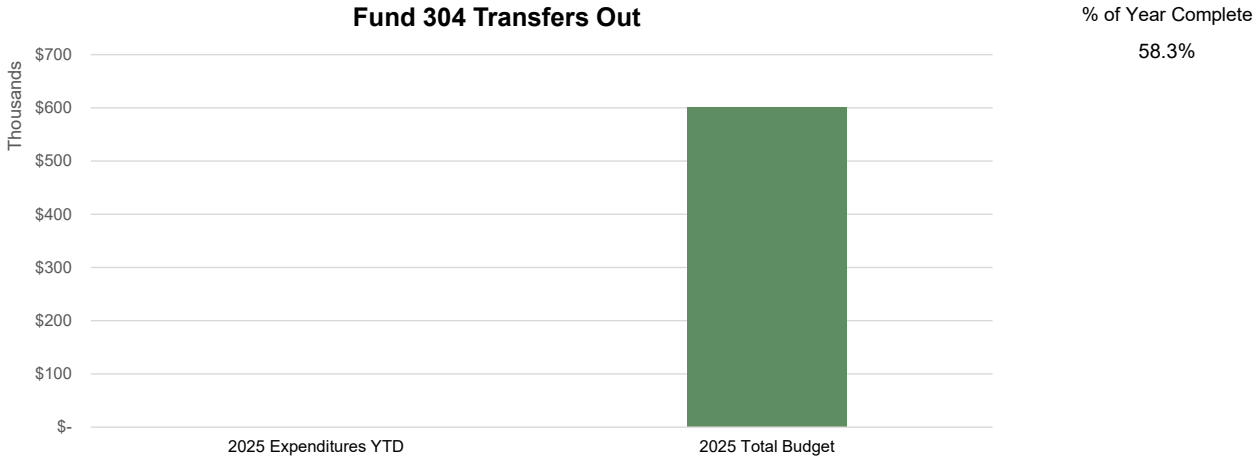
Fund 304 Fire Improvements

Overview

	2025 through July		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	16,592	\$	600,000	2.8%
Transfers Out		-		600,000	0.0%
Net Revenues Less Expenditures	\$	16,592	\$	-	
					% of Year Complete 58.3%

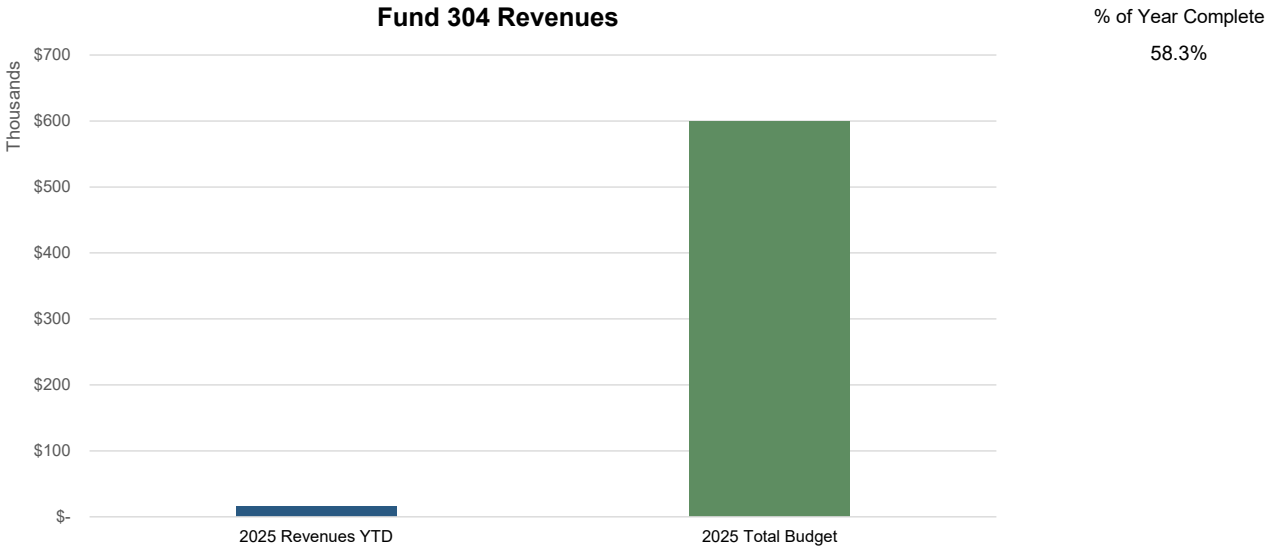
Fund 304 Fire Improvements Transfers Out

Category	2025 Total Budget	2025 Transfers Out through July	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%



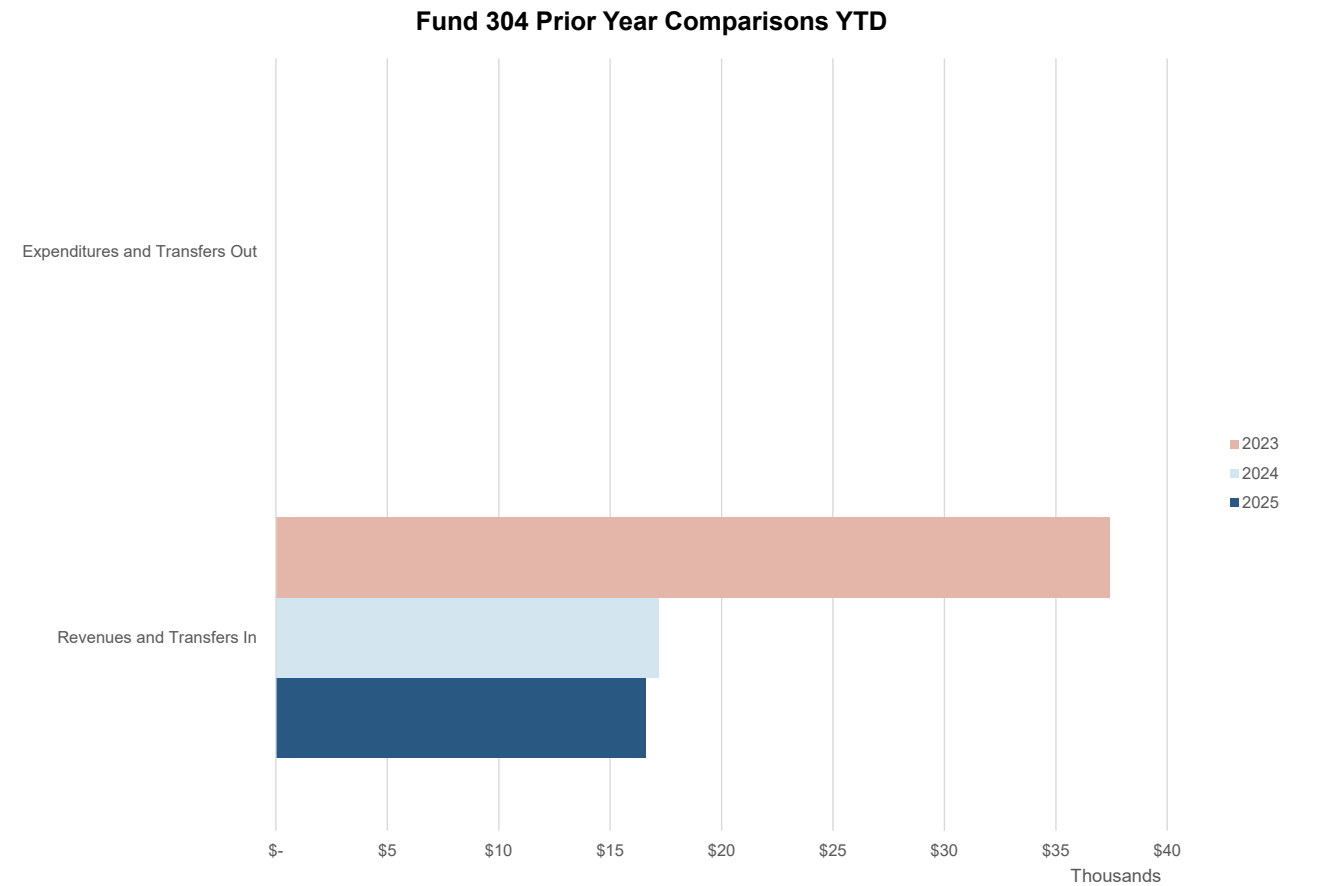
Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Fire Impact Fees	\$ 600,000	\$ 16,592	\$ (583,408)	2.8%
Total	\$ 600,000	\$ 16,592	\$ (583,408)	2.8%



Fund 304 Fire Improvements								
Year-to-Year Expenditures & Transfers Out by Category								
Category	2023 Expenses through July		2024 Expenses through July		2025 Expenses through July		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 July		2024 Revenues through July		2025 Revenues through July		2025 vs 2024		
	\$		\$		\$		\$	%	
Fire Impact Fees	\$	37,398	\$	17,175	\$	16,592	\$	(583)	-3.4%
Total	\$	37,398	\$	17,175	\$	16,592	\$	(583)	-3.4%

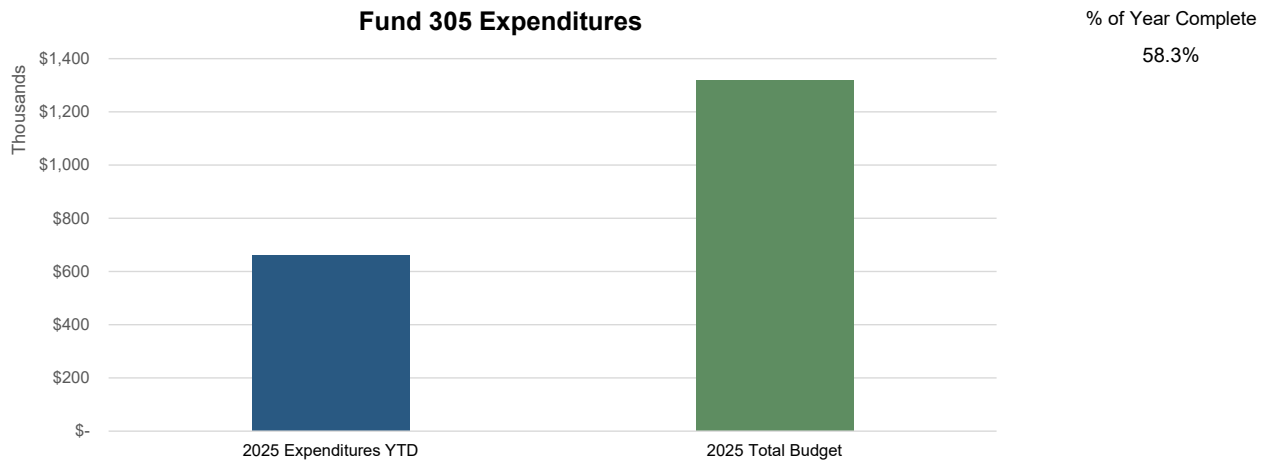


Fund 305 Public Safety Plan Overview

	2025 through July		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	333,313	\$	15,000	2222.1%
Transfers In		-		1,100,000	0.0%
Transfers Out		659,412		1,318,824	50.0%
<hr/>					
Net Revenues Less Expenditures	\$	(326,099)	\$	(203,824)	
					% of Year Complete
					58.3%

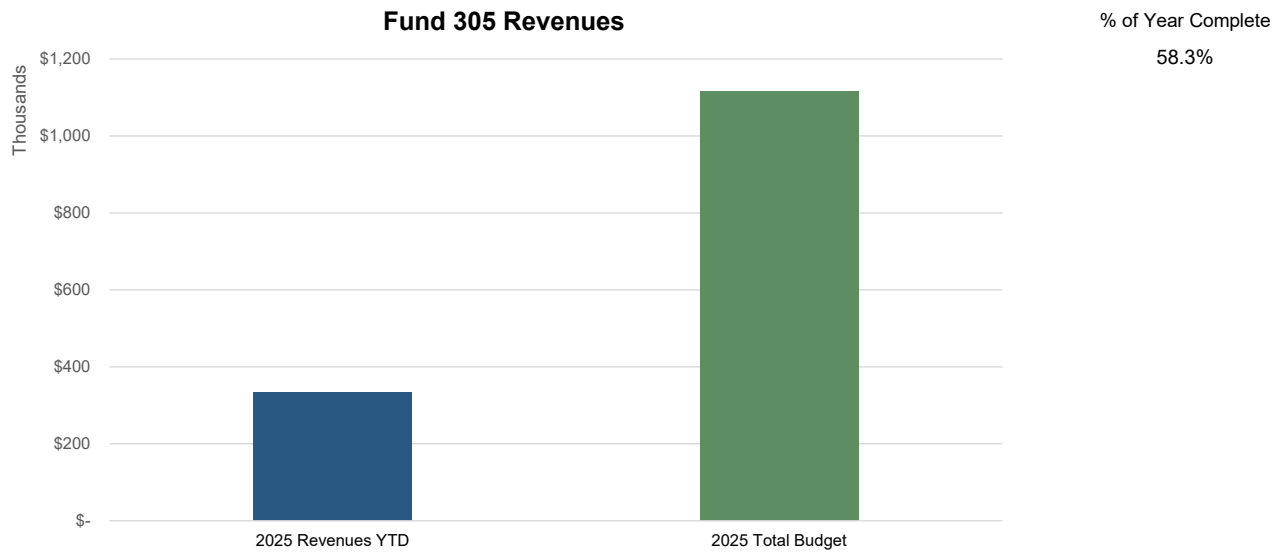
Fund 305 Public Safety Plan
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Transfers Out to Other Funds	\$ 1,318,824	\$ 659,412	\$ 659,412	50%
Total	\$ 1,318,824	\$ 659,412	\$ 659,412	50.0%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Real Estate Excise Tax (REET)	\$ -	\$ 302,235	\$ 302,235	-
Investment Earnings	15,000	31,078	16,078	207.2%
Transfers In	1,100,000	-	(1,100,000)	0%
Total	\$ 1,115,000	\$ 333,313	\$ (781,687)	29.9%



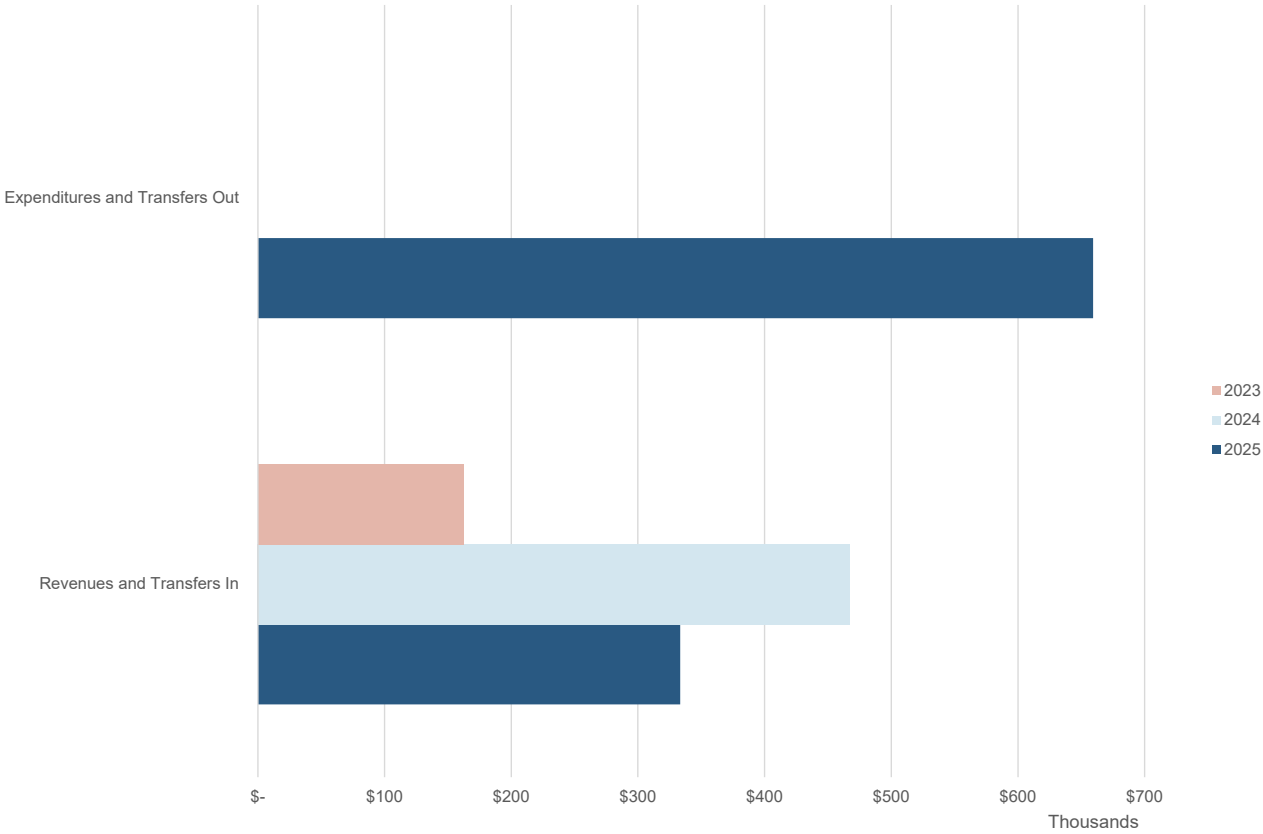
Fund 305 Public Safety Plan
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through July		2024 Expenses through July		2025 Expenses through July		2025 vs 2024	
	\$		\$		\$		\$	%
Transfers Out to Other Funds	\$	-	\$	-	\$	659,412	659,412	-
Total	\$	-	\$	-	\$	659,412	659,412	-

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

Category	2023 Revenues through July		2024 Revenues through July		2025 Revenues through July		2025 vs 2024	
	\$		\$		\$		\$	%
Real Estate Excise Tax (REET)	\$	134,147	\$	430,595	\$	302,235	\$ (128,360)	-29.8%
Investment Earnings		27,813		36,823		31,078	(5,745)	-16%
Total	\$	161,960	\$	467,418	\$	333,313	\$ (134,105)	-28.7%

Fund 305 Prior Year Comparisons YTD

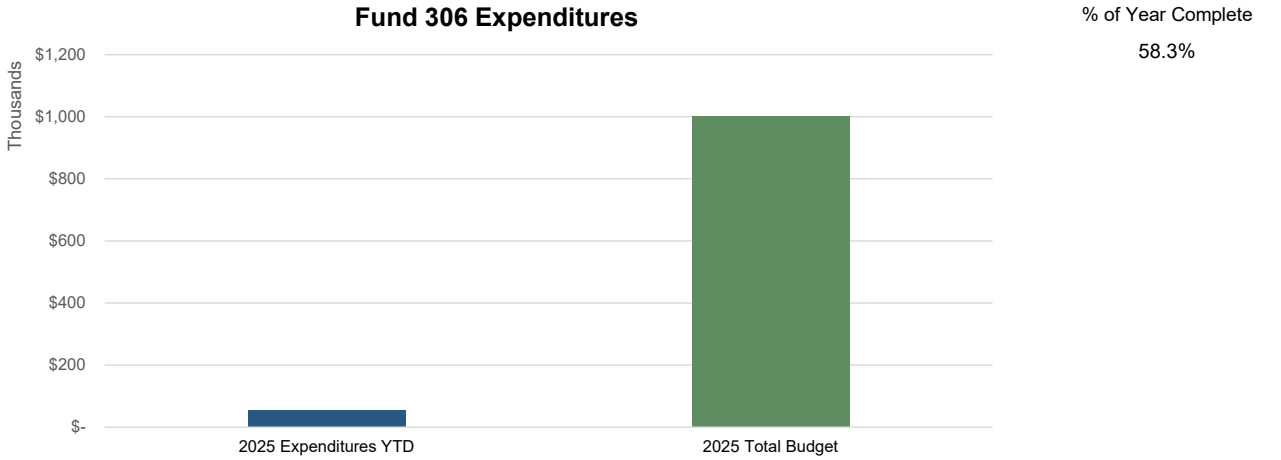


Fund 306 City Facilities				
Overview				

	2025 through July		2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$	4,432	\$ 846,937	0.5%
Transfers In		500,001	1,000,000	50.0%
Expenditures		53,908	1,000,000	5.4%
<hr/>				
Net Revenues Less Expenditures	\$	450,525	\$ 846,937	
				% of Year Complete
				58.3%

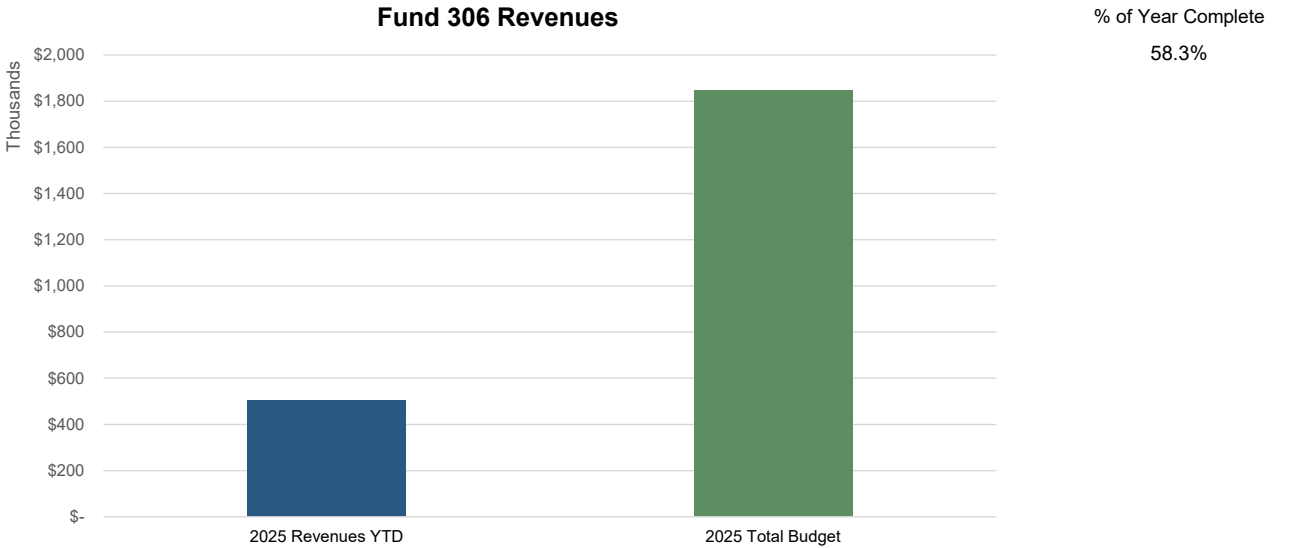
Fund 306 City Facilities Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Services	\$ 1,000,000	\$ 53,908	\$ 946,092	5.4%
Total	\$ 1,000,000	\$ 53,908	\$ 946,092	5.4%



Revenues and Transfers In by Category

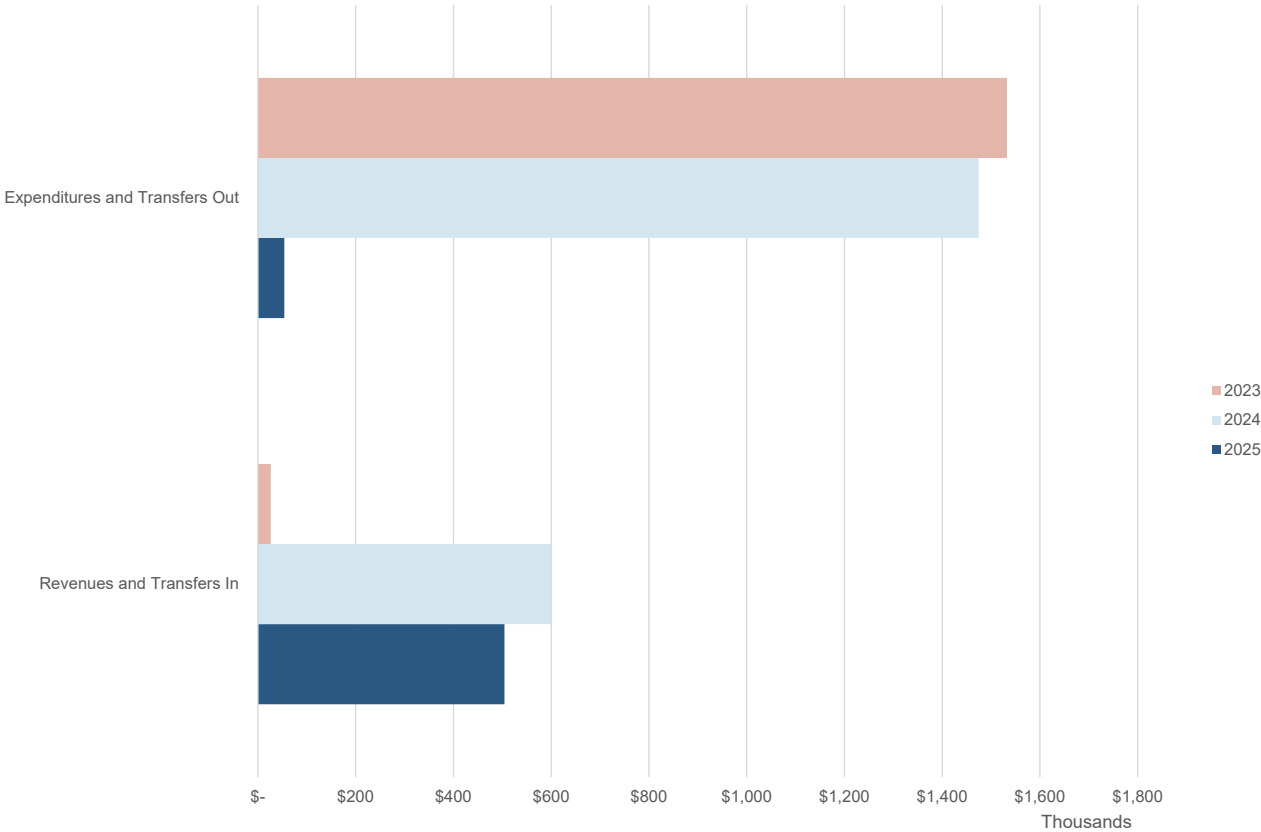
Category	2025 Total Budget	2025 Revenues through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Investment Earnings	\$ 5,000	\$ 4,432	\$ (568)	88.6%
Rent & Concessions	841,937	-	(841,937)	0.0%
Transfers In	1,000,000	500,001	(499,999)	50%
Total	\$ 1,846,937	\$ 504,433	\$ (1,342,504)	27.3%



Fund 306 City Facilities Year-to-Year Expenditures & Transfers Out by Category						
Category	2023 Expenses through July		2024 Expenses through July		2025 Expenses through July	
					2025 vs 2024 \$ %	
Services	\$	135,166	\$	1,473,776	\$	53,908
Land, Structures, Machinery, Equipment		1,389,712		808		-
						(808)
						-100.0%
Total	\$	1,532,788	\$	1,474,584	\$	53,908
						(1,420,676)
						-96.3%

Fund 306 City Facilities Year-to-Year Revenues and Transfers In by Category						
Category	2023 Revenues through July		2024 Revenues through July		2025 Revenues through July	
					2025 vs 2024 \$ %	
Investment Earnings	\$	26,431	\$	15,764	\$	4,432
Rent & Concessions		-		-		-
Transfers In		-		500,000		500,001
						1
						+0%
Total	\$	26,431	\$	600,514	\$	504,433
						(96,081)
						-16.0%

Fund 306 Prior Year Comparisons YTD



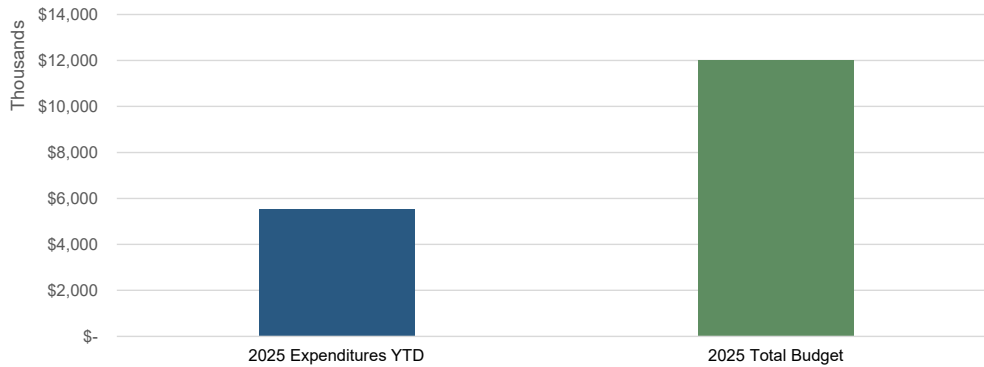
Fund 401 Water Utility Fund
Overview

	2025 through July		2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$	5,161,386	\$ 11,341,356	45.5%
Expenditures		4,702,285	10,493,596	44.8%
Transfers Out		821,828	1,507,615	54.5%
Net Revenues Less Expenditures	\$	(362,727)	\$ (659,855)	% of Year Complete 58.3%

Fund 401 Water Utility Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 957,112	\$ 519,872	\$ 437,240	54%
Benefits	538,827	216,163	322,664	40%
Supplies	3,105,196	2,152,269	952,927	69.3%
Services	5,677,288	1,128,590	4,548,698	19.9%
Land, Structures, Machinery, Equipment	-	684,331	(684,331)	-
Other Expenditures	215,173	1,058	214,115	0.5%
Transfers Out - Internal Cost Allocation	816,232	476,137	340,095	58%
Transfers Out - Debt Service	358,050	179,024	179,026	50%
Transfers Out to Other Funds	333,333	166,667	166,666	50%
Total	\$ 12,001,211	\$ 5,524,111	\$ 6,477,100	46.0%

Fund 401 Expenditures and Transfers Out

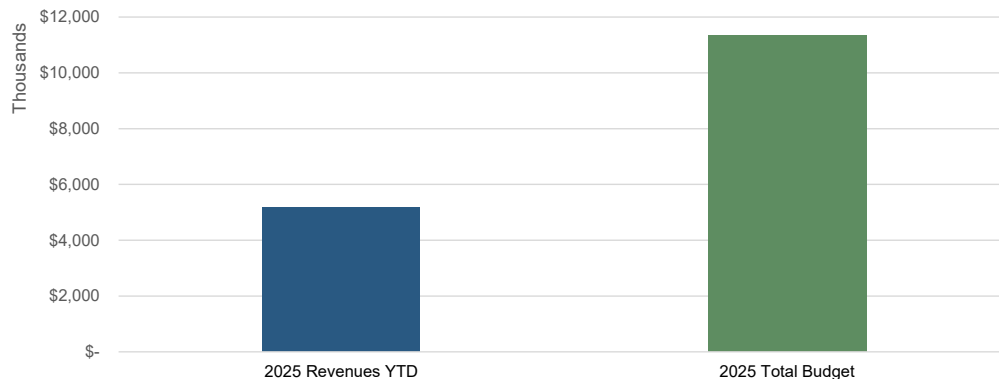


% of Year Complete
58.3%

Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Water Sales	\$ 9,239,856	\$ 5,114,928	\$ (4,124,928)	55.4%
Security Revenue	-	(13,839)	(13,839)	-
Other Income	1,500	10,604	9,104	706.9%
Investment Earnings	100,000	49,691	(50,309)	49.7%
Bond Proceeds	2,000,000	-	(2,000,000)	0%
Total	\$ 11,341,356	\$ 5,161,384	\$ (6,179,972)	45.5%

Fund 401 Revenues

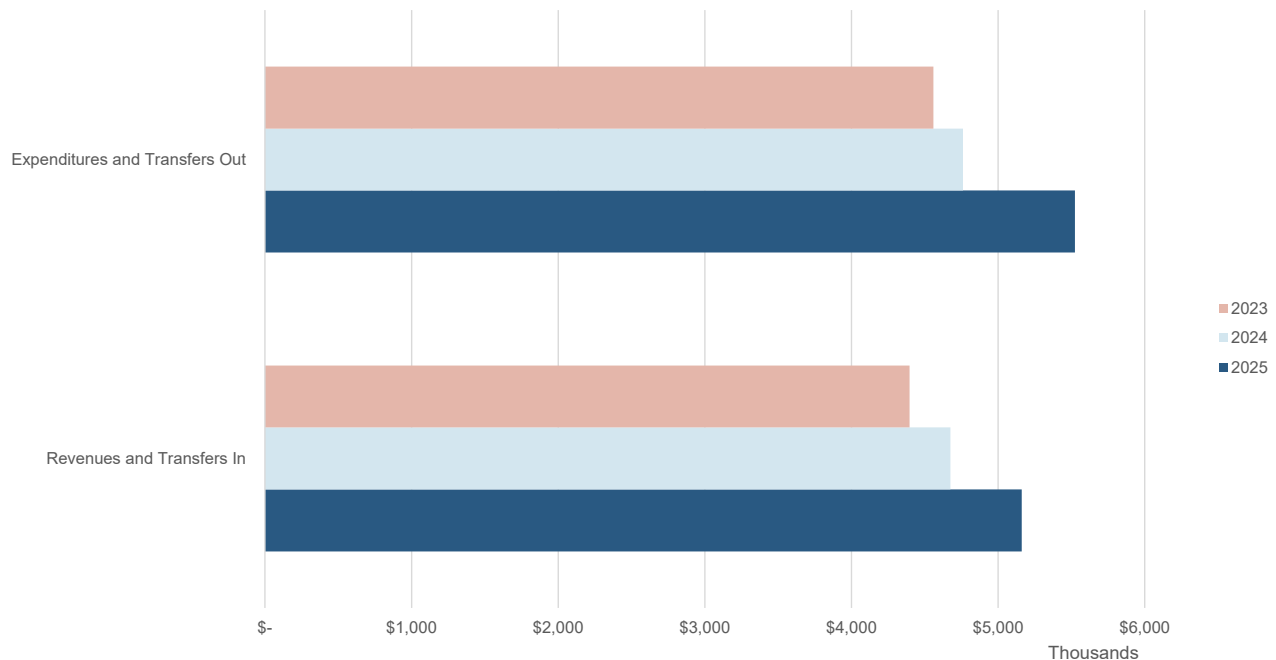


% of Year Complete
58.3%

Fund 401 Water Utility Fund									
Year-to-Year Expenditures & Transfers Out by Category									
Category	2023 Expenses through July		2024 Expenses through July		2025 Expenses through July		2025 vs 2024		
							\$	%	
Salaries, Wages, & Overtime	\$	416,253	\$	453,799	\$	519,872	\$	66,073	+14.6%
Benefits		187,827		218,153		216,163		(1,990)	-0.9%
Supplies		2,022,810		2,058,172		2,152,269		94,097	+4.6%
Services		1,223,149		1,089,576		1,128,590		39,014	+3.6%
Land, Structures, Machinery, Equipment		-		56,065		684,331		628,266	+1120.6%
Other Expenditures		83,493		82,596		1,058		(81,538)	-99%
Transfers Out - Internal Cost Allocation		431,872		453,464		476,137		22,673	+5%
Transfers Out - Debt Service		179,023		179,023		179,024		1	+0%
Transfers Out to Other Funds		14,879		170,000		166,667		(3,333)	-2%
Total	\$	4,559,306	\$	4,760,848	\$	5,524,111	\$	763,263	+16.0%

Fund 401 Water Utility Fund Year-to-Year Revenues and Transfers In by Category									
Category	2023 Revenues through July		2024 Revenues through July		2025 Revenues through July		2025 vs 2024		
							\$	%	
Water Sales	\$	4,271,285	\$	4,566,090	\$	5,114,928	\$	548,838	+12%
Security Revenue		7,615		6,496		(13,839)		(20,335)	-313.0%
Other Income		14,455		6,161		10,604		4,443	+72.1%
Investment Earnings		102,889		95,766		49,691		(46,075)	-48%
Total	\$	4,396,244	\$	4,674,513	\$	5,161,384	\$	486,871	+10.4%

Fund 401 Prior Year Comparisons YTD



Fund 402 Sewer Utility Fund

Overview

	2025 through July		2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$	6,763,779	\$ 12,527,105	54.0%
Expenditures		7,197,512	16,129,584	44.6%
Transfers Out		667,848	1,221,086	54.7%
Net Revenues Less Expenditures	\$	(1,101,581)	\$ (4,823,565)	% of Year Complete 58.3%

Fund 402 Sewer Utility Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 666,584	\$ 430,626	\$ 235,958	65%
Benefits	482,884	185,690	297,194	38%
Supplies	6,214,355	3,305,804	2,908,551	53.2%
Services	8,611,358	1,228,396	7,382,962	14.3%
Land, Structures, Machinery, Equipment	-	2,001,650	(2,001,650)	-
Other Expenditures	154,403	45,345	109,058	29%
Transfers Out - Internal Cost Allocation	687,666	401,136	286,530	58%
Transfers Out - Debt Service	200,087	100,045	100,042	50%
Transfers Out to Other Funds	333,333	166,667	166,666	50%
Total	\$ 17,350,670	\$ 7,865,359	\$ 9,485,311	45.3%

Fund 402 Expenditures and Transfers Out

% of Year Complete
58.3%

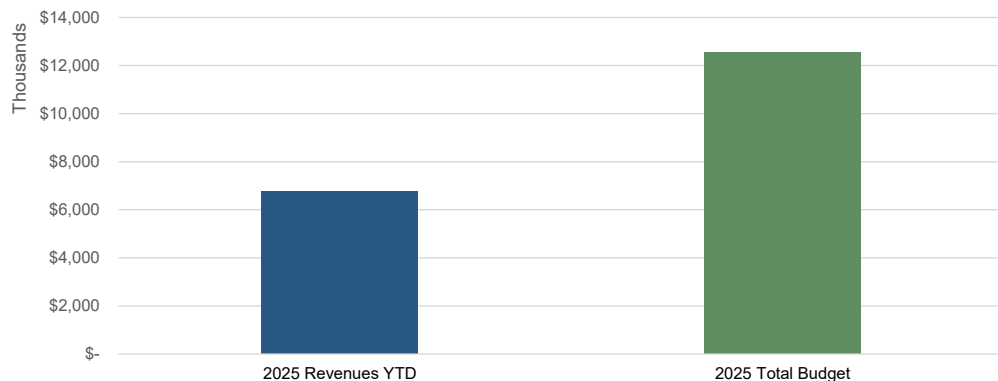


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Sewer Sales	\$ 12,127,105	\$ 6,543,059	\$ (5,584,046)	54.0%
Other Income	-	44,332	44,332	-
Investment Earnings	400,000	176,387	(223,613)	44.1%
Total	\$ 12,527,105	\$ 6,763,778	\$ (5,763,327)	54.0%

Fund 402 Revenues

% of Year Complete
58.3%



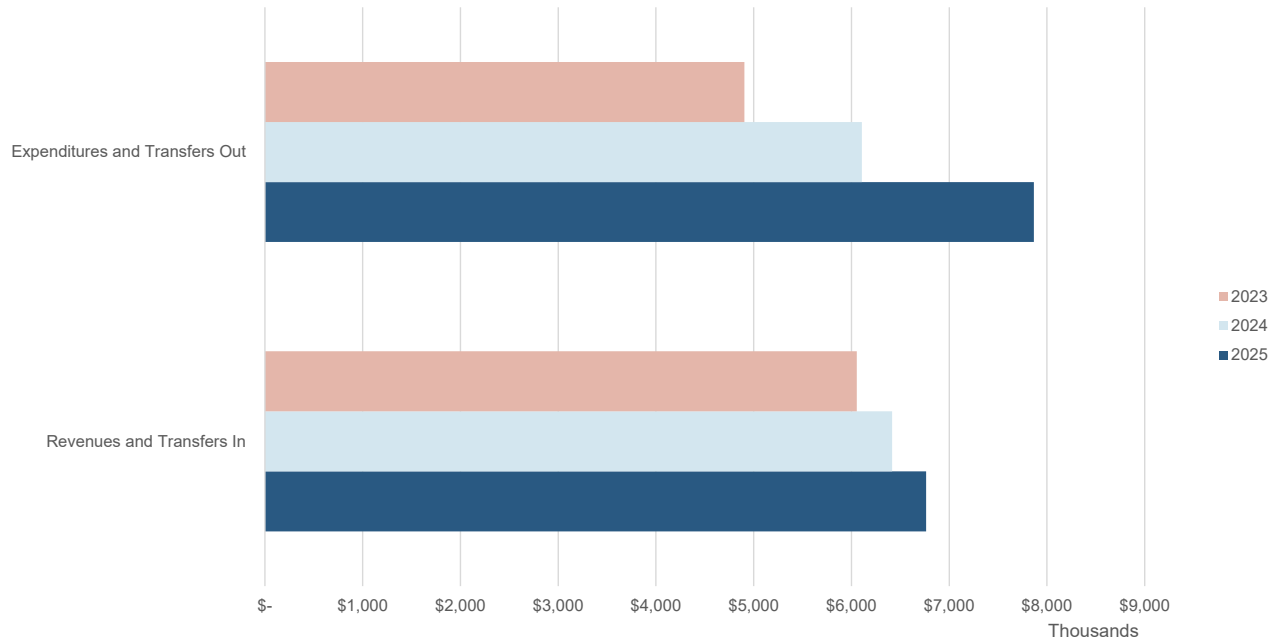
Fund 402 Sewer Utility Fund
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through July	2024 Expenses through July	2025 Expenses through July	2025 vs 2024	
				\$	%
Salaries, Wages, & Overtime	\$ 492,182	\$ 642,087	\$ 430,626	\$ (211,461)	-32.9%
Benefits	214,429	267,904	185,690	(82,214)	-30.7%
Supplies	2,452,158	3,070,446	3,305,804	235,358	+7.7%
Services	1,013,231	1,303,887	1,228,396	(75,491)	-5.8%
Land, Structures, Machinery, Equipment	-	-	2,001,650	2,001,650	-
Other Expenditures	242,333	239,987	45,345	(194,642)	-81%
Transfers Out - Internal Cost Allocation	363,846	382,035	401,136	19,101	+5%
Transfers Out - Debt Service	100,042	100,042	100,045	3	+0%
Transfers Out to Other Funds	25,933	100,000	166,667	66,667	+67%
Total	\$ 4,904,154	\$ 6,106,388	\$ 7,865,359	\$ 1,758,971	+28.8%

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

Category	2023 Revenues through July	2024 Revenues through July	2025 Revenues through July	2025 vs 2024	
				\$	%
Sewer Sales	\$ 5,762,906	\$ 6,125,788	\$ 6,543,059	\$ 417,271	+7%
Other Income	24,004	5,362	44,332	38,970	+726.8%
Investment Earnings	267,577	284,149	176,387	(107,762)	-37.9%
Total	\$ 6,054,487	\$ 6,415,299	\$ 6,763,778	\$ 348,479	+5.4%

Fund 402 Prior Year Comparisons YTD



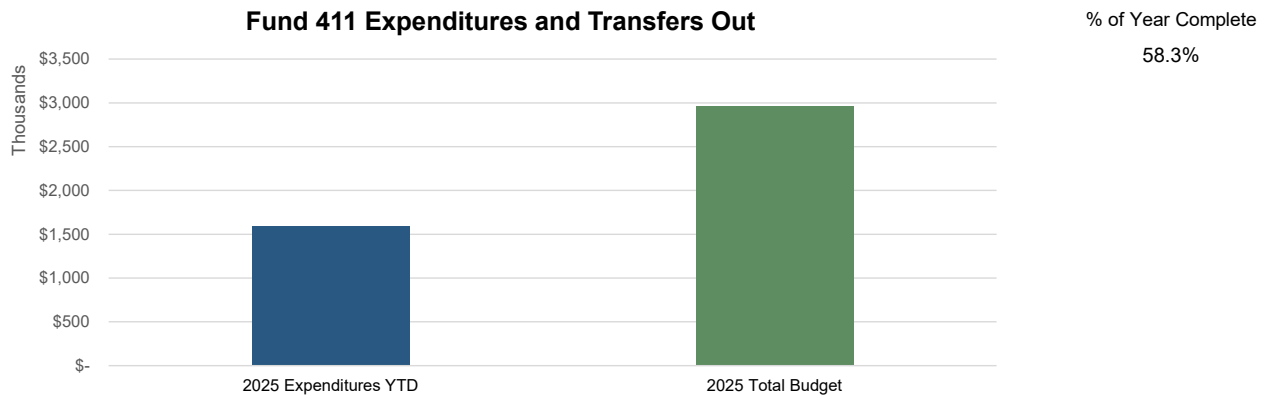
Fund 411 Foster Golf Course

Overview

	2025 through July		2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$	1,678,397	\$ 2,487,500	67.5%
Transfers In		150,000	300,000	50.0%
Expenditures		1,449,792	2,719,666	53.3%
Transfers Out		141,043	241,788	58.3%
Net Revenues Less Expenditures	\$	237,562	\$ (173,954)	% of Year Complete 58.3%

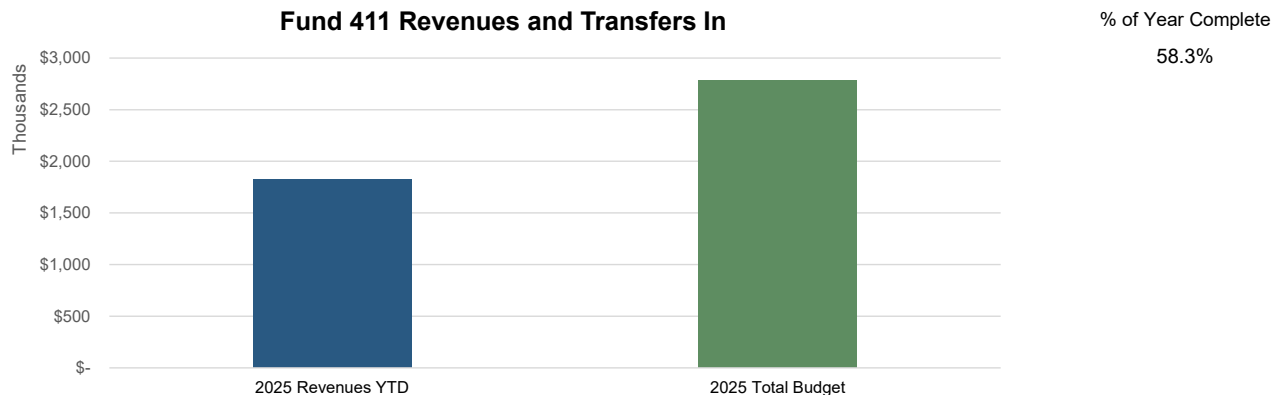
Fund 411 Foster Golf Course Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 1,077,911	\$ 615,362	\$ 462,549	57%
Benefits	395,385	237,796	157,589	60%
Supplies	362,145	289,588	72,557	80.0%
Services	360,225	256,716	103,509	71.3%
Land, Structures, Machinery, Equipment	524,000	50,330	473,670	10%
Transfers Out - Internal Cost Allocation	241,788	141,043	100,745	58%
Total	\$ 2,961,454	\$ 1,590,835	\$ 1,370,619	53.7%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Gambling & Excise Taxes	\$ 3,000	\$ -	\$ (3,000)	0.0%
Greens Fees	1,610,000	1,233,118	(376,882)	76.6%
General Government Revenue	165,000	126,621	(38,379)	76.7%
Culture and Recreation Fees	5,000	2,780	(2,220)	55.6%
Other Income	11,000	20,919	9,919	190.2%
Investment Earnings	60,000	33,361	(26,639)	55.6%
Rent & Concessions	633,500	261,600	(371,900)	41.3%
Transfer In From General Fund	300,000	150,000	(150,000)	50%
Total	\$ 2,787,500	\$ 1,828,399	\$ (959,101)	65.6%



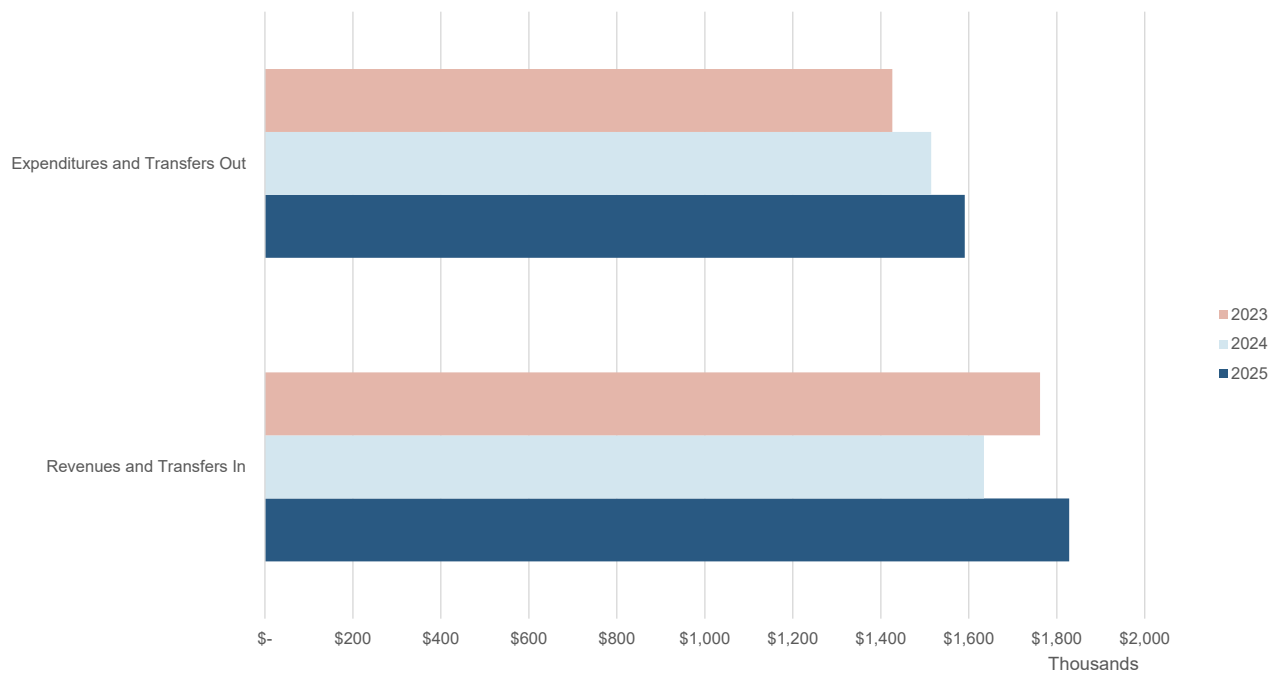
Fund 411 Foster Golf Course
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through July		2024 Expenses through July		2025 Expenses through July		2025 vs 2024	
							\$	%
Salaries, Wages, & Overtime	\$	476,938	\$	542,129	\$	615,362	\$ 73,233	+13.5%
Benefits		211,949		218,399		237,796	19,397	+8.9%
Supplies		298,178		195,861		289,588	93,727	+47.9%
Services		311,182		369,575		256,716	(112,859)	-30.5%
Land, Structures, Machinery, Equipment		-		54,186		50,330	(3,856)	-7.1%
Transfers Out - Internal Cost Allocation		127,932		134,324		141,043	6,719	+5%
Total	\$	1,426,179	\$	1,514,474	\$	1,590,835	\$ 76,361	+5.0%

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

Category	2023 Revenues through July		2024 Revenues through July		2025 Revenues through July		2025 vs 2024	
							\$	%
Greens Fees	\$	1,135,384	\$	1,063,016	\$	1,233,118	\$ 170,102	+16.0%
General Government Revenue		114,066		94,190		126,621	32,431	+34.4%
Culture and Recreation Fees		583		2,029		2,780	751	+37.0%
Other Income		23,492		8,032		20,919	12,887	+160%
Investment Earnings		39,281		52,485		33,361	(19,124)	-36%
Rent & Concessions		286,677		260,906		261,600	694	+0%
Sale of Capital Assets		12,800		4,000		-	(4,000)	-100%
Transfer In From General Fund		150,000		150,000		150,000	-	0%
Total	\$	1,762,283	\$	1,634,658	\$	1,828,399	\$ 193,741	+11.9%

Fund 411 Prior Year Comparisons YTD



Fund 412 Surface Water Utility Fund

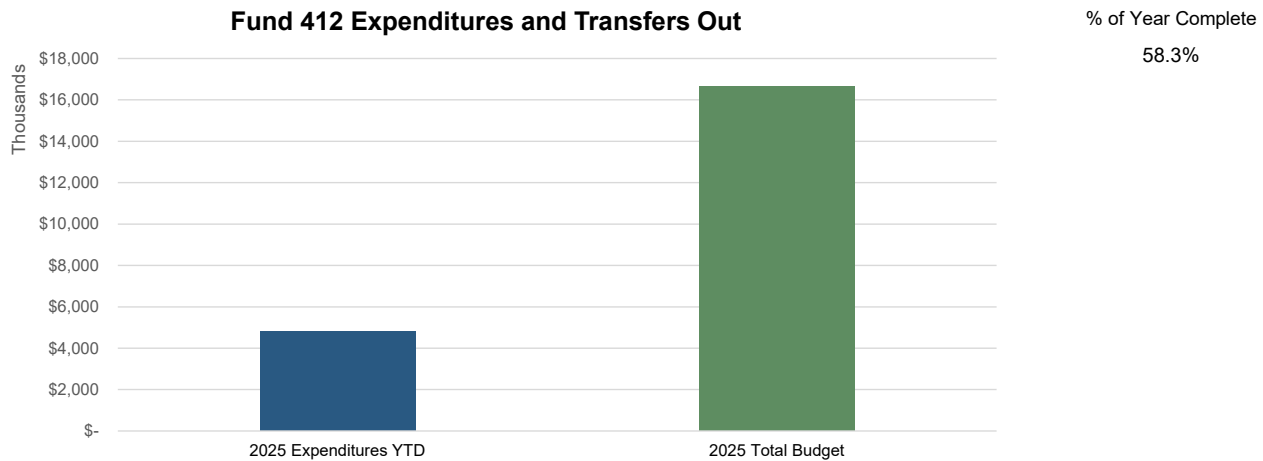
Overview

	2025 through July		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	10,014,932	\$	14,742,267	67.9%
Expenditures		3,992,297		15,103,982	26.4%
Transfers Out		838,503		1,555,760	53.9%
Net Revenues Less Expenditures	\$	5,184,132	\$	(1,917,475)	
					% of Year Complete 58.3%

Fund 412 Surface Water Utility Fund

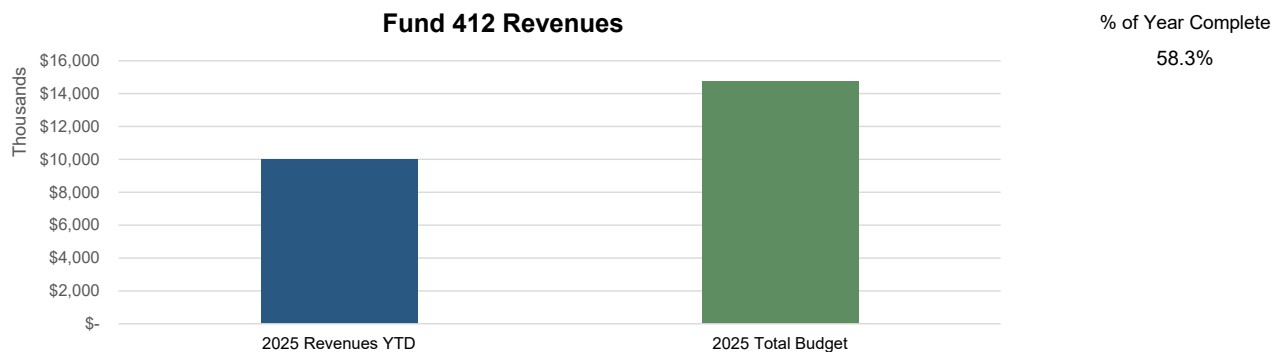
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 2,028,653	\$ 989,088	\$ 1,039,565	49%
Benefits	1,023,526	387,645	635,881	38%
Supplies	72,665	31,771	40,894	43.7%
Services	11,957,541	2,471,701	9,485,840	20.7%
Land, Structures, Machinery, Equipment	-	111,604	(111,604)	-
Other Expenditures	21,597	488	21,109	2%
Transfers Out - Internal Cost Allocation	727,476	424,361	303,115	58%
Transfers Out - Debt Service	494,951	247,475	247,476	50%
Transfers Out to Other Funds	333,333	166,667	166,666	50%
Total	\$ 16,659,742	\$ 4,830,800	\$ 11,828,942	29.0%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Surface Water Sales	\$ 8,477,267	\$ 8,571,054	\$ 93,787	101.1%
Permits	-	(17)	(17)	-
Grant Revenues	3,322,000	602,823	(2,719,177)	18.1%
Other Income	2,643,000	590,266	(2,052,734)	22.3%
Investment Earnings	300,000	250,804	(49,196)	83.6%
Total	\$ 14,742,267	\$ 10,014,930	\$ (4,727,337)	67.9%



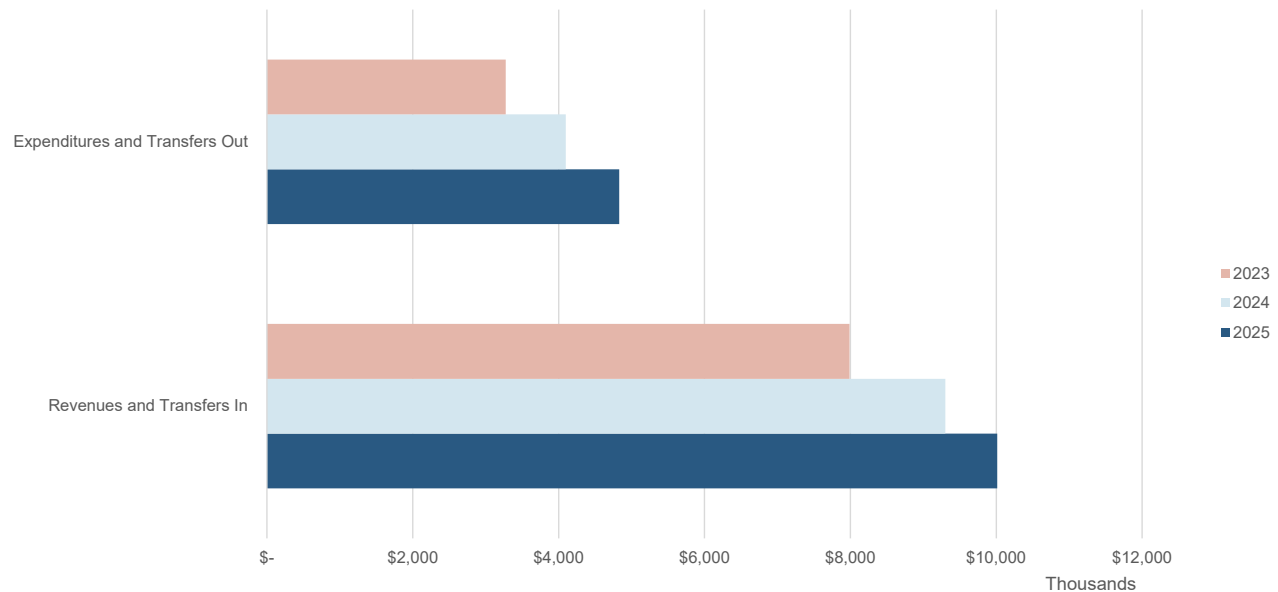
Fund 412 Surface Water Utility Fund
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through July		2024 Expenses through July		2025 Expenses through July		2025 vs 2024	
							\$	%
Salaries, Wages, & Overtime	\$	695,276	\$	884,822	\$	989,088	\$ 104,266	+11.8%
Benefits		324,257		371,460		387,645	16,185	+4.4%
Supplies		29,291		63,024		31,771	(31,253)	-49.6%
Services		1,323,308		1,513,971		2,471,701	957,730	+63.3%
Land, Structures, Machinery, Equipment		-		108,293		111,604	3,311	+3.1%
Other Expenditures		262,901		261,376		488	(260,888)	-100%
Transfers Out - Internal Cost Allocation		384,909		404,154		424,361	20,207	+5%
Transfers Out - Debt Service		247,473		247,473		247,475	2	+0%
Transfers Out to Other Funds		6,833		242,000		166,667	(75,333)	-31%
Total	\$	3,274,248	\$	4,096,573	\$	4,830,800	\$ 734,227	+17.9%

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

Category	2023 Revenues through July		2024 Revenues through July		2025 Revenues through July		2025 vs 2024	
							\$	%
Surface Water Sales	\$	7,767,059	\$	8,090,765	\$	8,571,054	\$ 480,289	+6%
Permits		-		-		(17)	(17)	-
Grant Revenues		44,631		127,120		602,823	475,703	+374.2%
Other Income		13,164		789,586		590,266	(199,320)	-25.2%
Investment Earnings		162,741		296,060		250,804	(45,256)	-15%
Total	\$	7,987,595	\$	9,303,531	\$	10,014,930	\$ 711,399	+7.6%

Fund 412 Prior Year Comparisons YTD



Fund 501 Equipment Rental
Overview

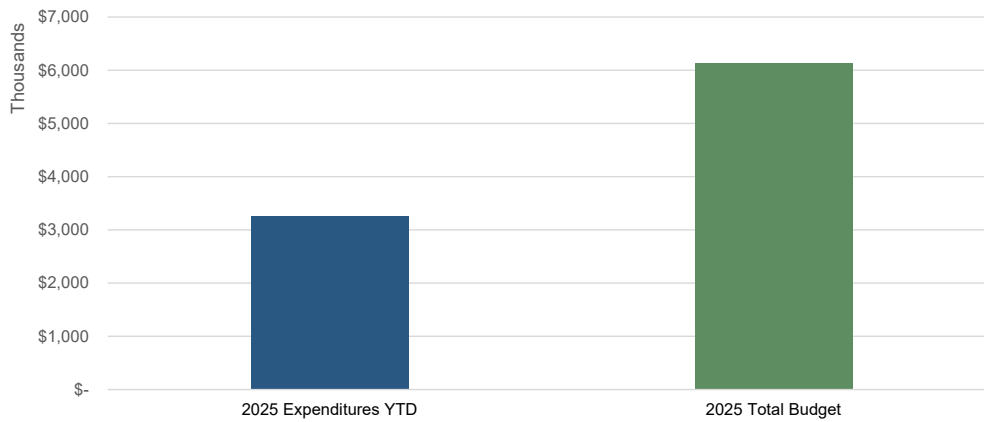
	2025 through July		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	3,413,696	\$	6,223,147	54.9%
Expenditures		3,039,674		5,749,503	52.9%
Transfers Out		225,348		386,308	58.3%
Net Revenues Less Expenditures	\$	148,674	\$	87,336	% of Year Complete 58.3%

Fund 501 Equipment Rental
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 519,798	\$ 297,609	\$ 222,189	57%
Benefits	237,888	134,177	103,711	56%
Supplies	790,900	515,798	275,102	65.2%
Services	1,903,717	1,063,385	840,332	55.9%
Land, Structures, Machinery, Equipment	2,297,200	1,028,706	1,268,494	45%
Transfers Out - Internal Cost Allocation	386,308	225,348	160,960	58%
Total	\$ 6,135,811	\$ 3,265,023	\$ 2,870,788	53.2%

Fund 501 Expenditures and Transfers Out

% of Year Complete
58.3%

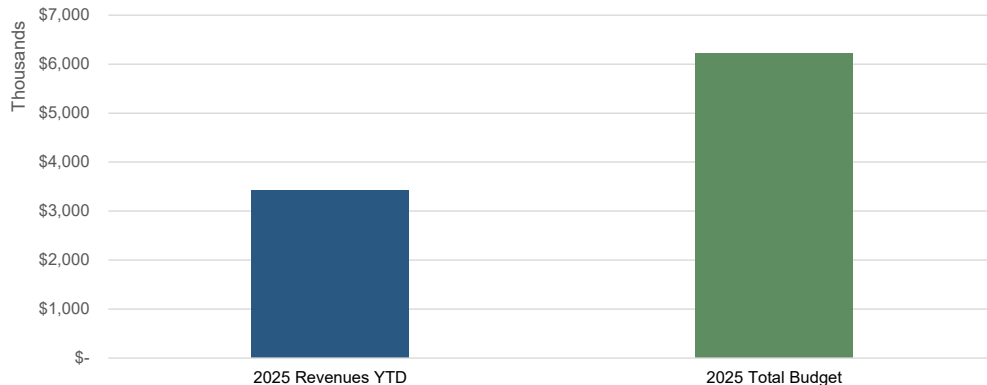


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Fleet Replacement Charges	\$ 2,294,324	\$ 1,338,348	\$ (955,976)	58.3%
Fleet Lease Charges	3,526,723	1,763,356	(1,763,367)	50.0%
Fleet Repair Charges	200,000	111,973	(88,027)	56.0%
Other Income	2,100	3,045	945	145.0%
Investment Earnings	40,000	42,716	2,716	106.8%
Sale of Capital Assets	160,000	154,258	(5,742)	96.4%
Total	\$ 6,223,147	\$ 3,413,696	\$ (2,809,451)	54.9%

Fund 501 Revenues

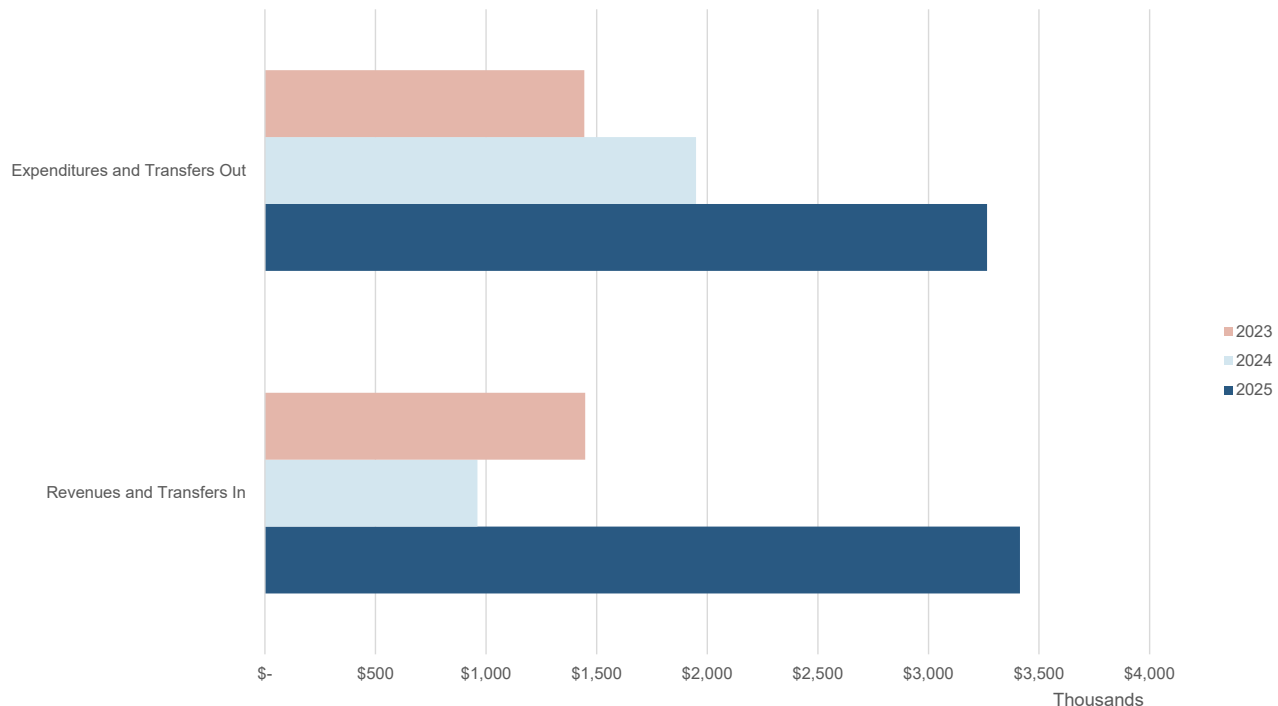
% of Year Complete
58.3%



Fund 501 Equipment Rental						
Year-to-Year Expenditures & Transfers Out by Category						
Category	2023 Expenses through July	2024 Expenses through July	2025 Expenses through July	2025 vs 2024		
				\$	%	
Salaries, Wages, & Overtime	\$ 185,243	\$ 239,179	\$ 297,609	\$ 58,430	+24.4%	
Benefits	94,162	118,280	134,177	15,897	+13.4%	
Supplies	408,860	437,229	515,798	78,569	+18.0%	
Services	475,970	809,135	1,063,385	254,250	+31.4%	
Land, Structures, Machinery, Equipment	75,519	130,376	1,028,706	898,330	+689.0%	
Transfers Out - Internal Cost Allocation	204,393	214,617	225,348	10,731	+5%	
Total	\$ 1,444,147	\$ 1,948,816	\$ 3,265,023	\$ 1,316,207	+67.5%	

Fund 501 Equipment Rental						
Year-to-Year Revenues and Transfers In by Category						
Category	2023 Revenues through July	2024 Revenues through July	2025 Revenues through July	2025 vs 2024		
				\$	%	
Fleet Replacement Charges	\$ 612,797	\$ 723,768	\$ 1,338,348	\$ 614,580	+85%	
Fleet Lease Charges	502,860	-	1,763,356	1,763,356	-	
Fleet Repair Charges	-	85,659	111,973	26,314	+30.7%	
Other Income	85	-	3,045	3,045	-	
Investment Earnings	116,089	111,441	42,716	(68,725)	-62%	
Sale of Capital Assets	215,882	40,330	154,258	113,928	+282%	
Total	\$ 1,447,713	\$ 961,198	\$ 3,413,696	\$ 2,452,498	+255.2%	

Fund 501 Prior Year Comparisons YTD



Fund 502 Insurance - Active Employees

Overview

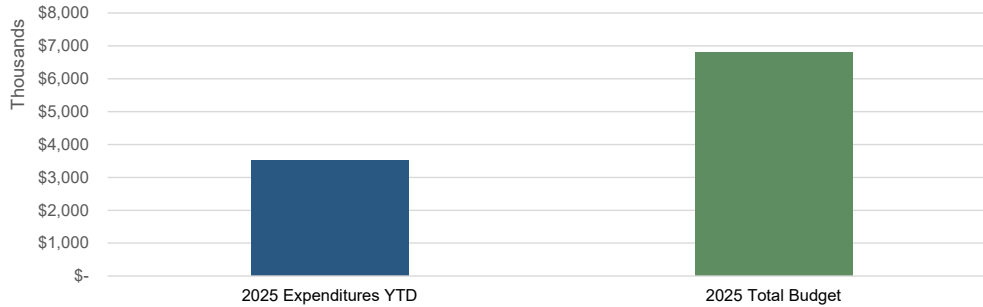
	2025 through July		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	4,119,701	\$	8,302,594	49.6%
Expenditures		3,382,395		6,599,439	51.3%
Transfers Out		121,962		209,077	58.3%
Net Revenues Less Expenditures	\$	615,344	\$	1,494,078	
					% of Year Complete 58.3%

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

Category	2025 Total Budget	2025 Expenses through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Self Insurance Medical Claims	\$ 4,108,327	\$ 2,098,019	\$ 2,010,308	51%
Dental Claims	413,306	244,076	169,230	59%
Prescription Claims	1,158,759	645,903	512,856	55.7%
Vision Claims	21,641	12,899	8,742	59.6%
Stop Loss Reimbursements	-	(146,230)	146,230	-
TPA Admin Fees	155,034	106,158	48,876	68%
Excess Loss Prem	621,372	382,520	238,852	62%
Contracted Services	100,000	33,928	66,072	34%
Employee Wellness Services	18,000	4,945	13,055	27%
Transfers Out - Internal Cost Allocation	209,077	121,962	87,115	58%
Total	\$ 6,805,516	\$ 3,504,180	\$ 3,301,336	51.5%

Fund 502 Expenditures and Transfers Out

% of Year Complete
58.3%

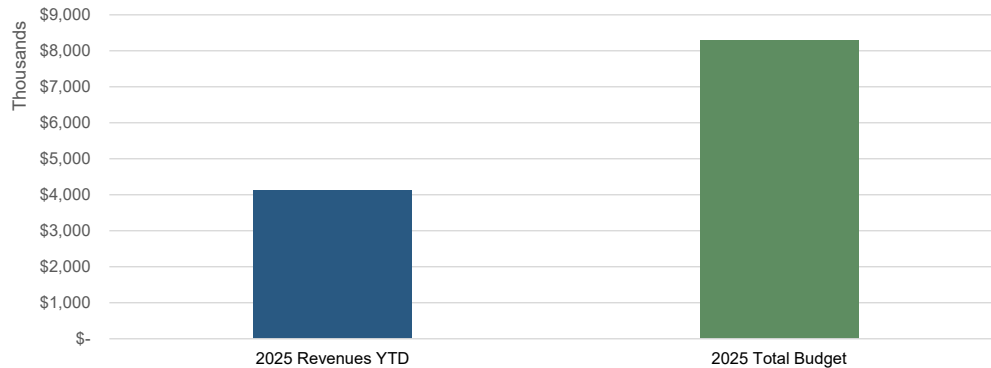


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Employer Trust Contributions	\$ 7,943,114	\$ 3,773,696	\$ (4,169,418)	47.5%
Employee Voluntary Contributions	-	33,050	33,050	-
Employee Mandatory Contributions	311,980	194,758	(117,222)	62.4%
Employee Benefit Program Services	-	65	65	-
Investment Earnings	47,500	118,134	70,634	248.7%
Total	\$ 8,302,594	\$ 4,119,703	\$ (4,182,891)	49.6%

Fund 502 Revenues

% of Year Complete
58.3%



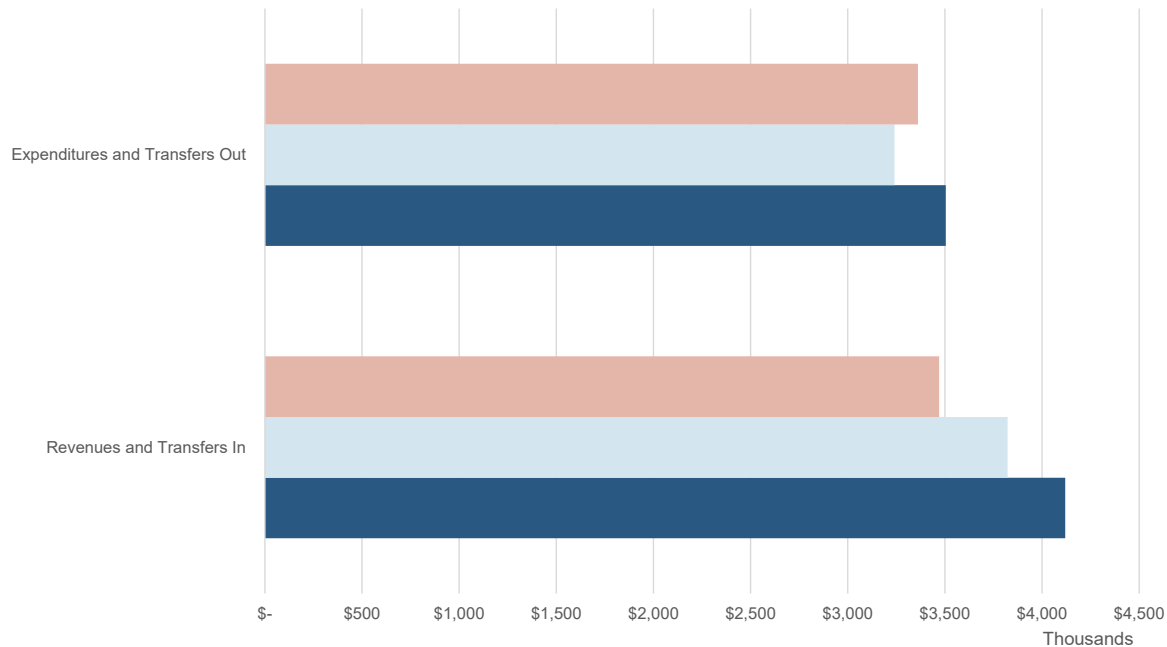
Fund 502 Insurance - Active Employees
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through July		2024 Expenses through July		2025 Expenses through July		2025 vs 2024	
	\$		\$		\$		\$	%
Self Insurance Medical Claims	\$	2,189,451	\$	2,120,688	\$	2,098,019	\$ (22,669)	-1.1%
Dental Claims		247,381		223,404		244,076	20,672	+9.3%
Prescription Claims		538,994		586,614		645,903	59,289	+10.1%
Vision Claims		10,974		12,310		12,899	589	+4.8%
Stop Loss Reimbursements		(9,889)		(212,969)		(146,230)	66,739	-31.3%
TPA Admin Fees		80,305		90,066		106,158	16,092	+17.9%
Excess Loss Prem		154,946		265,766		382,520	116,754	+43.9%
Employee Wellness Supplies		303		351		175	(176)	-50%
Contracted Services		37,824		37,838		33,928	(3,910)	-10%
Employee Wellness Services		52		132		4,945	4,813	+3646%
Transfers Out - Internal Cost Allocation		110,621		116,156		121,962	5,806	+5%
Total	\$	3,360,962	\$	3,240,356	\$	3,504,355	\$ 263,999	+8.1%

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

Category	2023 Revenues through July		2024 Revenues through July		2025 Revenues through July		2025 vs 2024	
	\$		\$		\$		\$	%
Employer Trust Contributions	\$	3,261,721	\$	3,608,428	\$	3,773,696	\$ 165,268	+5%
Employee Voluntary Contributions		45,260		16,588		33,050	16,462	+99.2%
Employee Mandatory Contributions		50,431		65,128		194,758	129,630	+199.0%
Employee Benefit Program Services		3		-		65	65	-
Investment Earnings		113,179		132,524		118,134	(14,390)	-11%
Total	\$	3,470,594	\$	3,822,668	\$	4,119,703	\$ 297,035	+7.8%

Fund 502 Prior Year Comparisons YTD



Fund 503 Insurance - LEOFF I Retirees

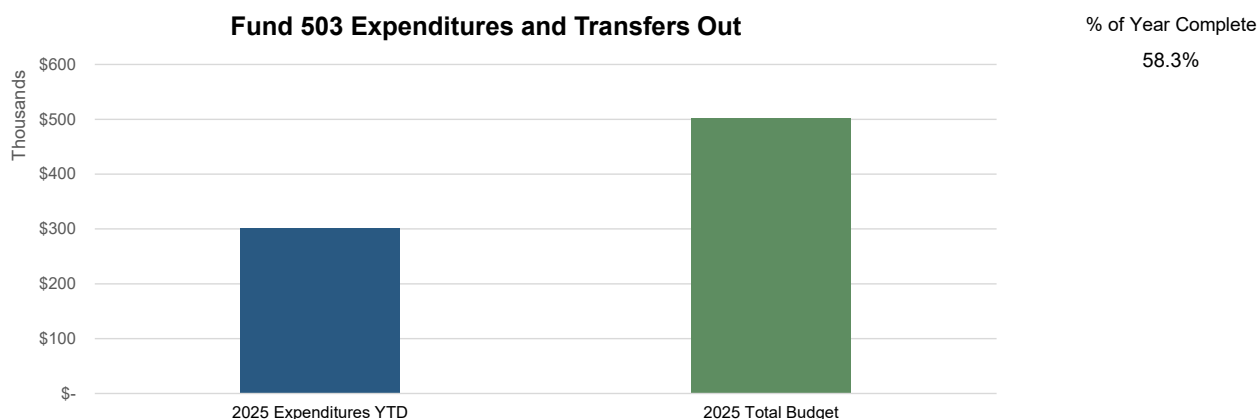
Overview

	2025 through July		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	239,287	\$	546,347	43.8%
Expenditures		292,948		488,766	59.9%
Transfers Out		8,128		13,938	58.3%
Net Revenues Less Expenditures	\$	(61,789)	\$	43,643	
					% of Year Complete 58.3%

Fund 503 Insurance - LEOFF I Retirees

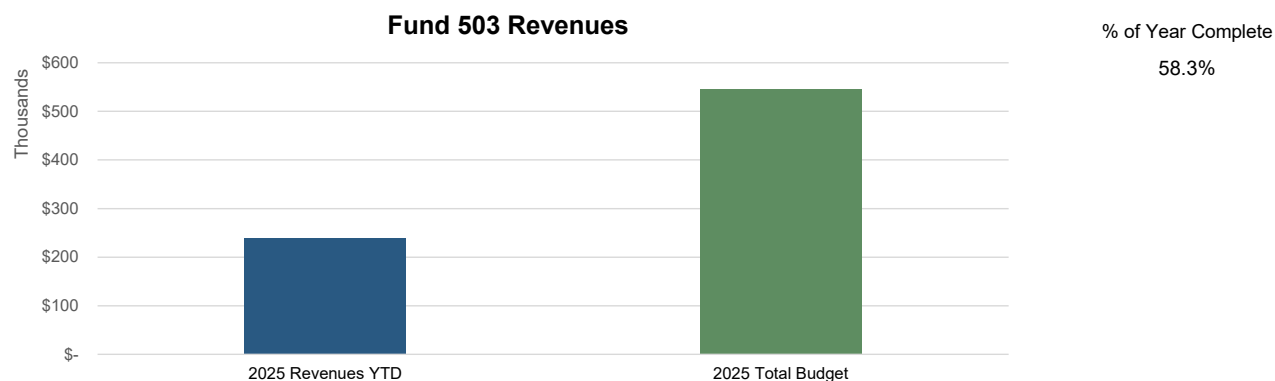
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Self Insurance Medical Claims	\$ 150,000	\$ 35,784	\$ 114,216	24%
Dental Claims	32,931	24,655	8,276	75%
Prescription Claims	169,644	125,677	43,967	74.1%
Vision Claims	4,419	2,727	1,692	61.7%
TPA Admin Fees	12,612	9,750	2,862	77%
Excess Loss Premium	24,160	15,824	8,336	65%
Long Term Care	15,000	61,190	(46,190)	408%
Out of Pocket	75,000	1,858	73,142	2%
Medicare Plan B	-	15,482	(15,482)	-
Contracted Services	5,000	-	5,000	0%
Transfers Out - Internal Cost Allocation	13,938	8,128	5,810	58%
Total	\$ 502,704	\$ 301,075	\$ 201,629	59.9%



Revenues and Transfers In by Category

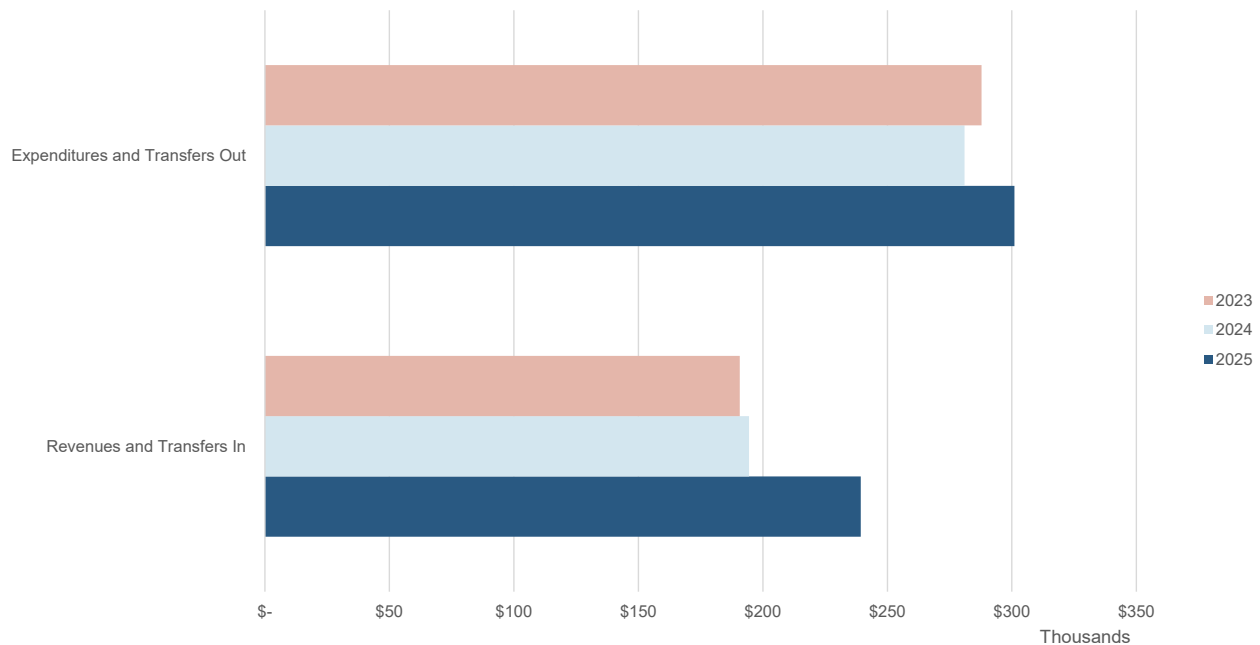
Category	2025 Total Budget	2025 Revenues through July	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Employer Trust Contributions	\$ 545,833	\$ 239,092	\$ (306,741)	43.8%
Investment Earnings	514	194	(320)	37.7%
Employee Benefit Program Services	-	-	-	-
Total	\$ 546,347	\$ 239,286	\$ (307,061)	43.8%



Fund 503 Insurance - LEOFF I Retirees									
Year-to-Year Expenditures & Transfers Out by Category									
Category	2023 Expenses		2024 Expenses		2025 Expenses		2025 vs 2024		
	through July		through July		through July		\$	%	
Self Insurance Medical Claims	\$	40,717	\$	40,210	\$	35,784	\$	(4,426)	-11.0%
Dental Claims		14,833		14,165		24,655		10,490	+74.1%
Prescription Claims		92,367		91,670		125,677		34,007	+37.1%
Vision Claims		903		19,820		2,727		(17,093)	-86.2%
TPA Admin Fees		9,282		9,780		9,750		(30)	-0.3%
Excess Loss Premium		42,742		10,826		15,824		4,998	+46.2%
Long Term Care		51,216		62,642		61,190		(1,452)	-2.3%
Out of Pocket		1,131		2,061		1,858		(203)	-10%
Medicare Plan B		27,243		20,094		15,482		(4,612)	-23%
Contracted Services		-		2,000		-		(2,000)	-100%
Transfers Out - Internal Cost Allocation		7,378		7,744		8,128		384	+5%
Total	\$	287,812	\$	281,012	\$	301,075	\$	20,063	+7.1%

Fund 503 Insurance - LEOFF I Retirees									
Year-to-Year Revenues and Transfers In by Category									
Category	2023 Revenues through July		2024 Revenues through July		2025 Revenues through July		2025 vs 2024		
							\$	%	
Employer Trust Contributions	\$	186,463	\$	191,688	\$	239,092	\$	47,404	+25%
Investment Earnings		4,240		2,792		194		(2,598)	-93.1%
Employee Benefit Program Services		-		-		-		-	-
Total	\$	190,703	\$	194,480	\$	239,286	\$	44,806	+23.0%

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	76,756,683	\$ 71,629,853	\$ 29,849,055
Special Revenue Funds				
Hotel Motel Tax	3,728,106	808,504	435,420	4,101,191
Arterial Streets	7,326,170	5,675,352	3,735,369	9,266,154
Drug Seizure Fund	436,912	57,314	137,118	357,108
Capital Project Funds				
Residential streets	1,770,619	554,535	57,675	2,267,479
Land Acq, Rec, & Parks Imps	4,359,134	1,901,935	747,156	5,513,913
General Gov't Imps	41,694	242,054	96,230	187,518
Fire Improvement	-	184,906	184,906	-
Public Safety	1,617,834	735,203	1,063,161	1,289,875
City Facilities	989,887	1,049,421	1,208,065	831,243
Enterprise Funds				
Water Fund**	4,548,131	5,822,218	6,331,536	4,038,814
Sewer Fund**	13,900,117	7,632,607	8,794,536	12,738,188
Golf Course**	1,695,891	2,056,127	1,807,325	1,944,693
SSWM Fund**	13,081,527	10,777,688	5,851,986	18,007,228
Internal Service Funds				
Equipment Rental**	1,931,334	3,533,233	3,566,459	1,898,108
Insurance - Active	3,454,472	4,685,045	4,007,053	4,132,464
LEOFF 1 Retirees	(58,262)	267,396	338,040	(128,906)
Total All Funds	\$ 108,268,016	\$ 186,074,905	\$ 181,621,742	\$ 128,770,234

*Includes Contingency Fund 105

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

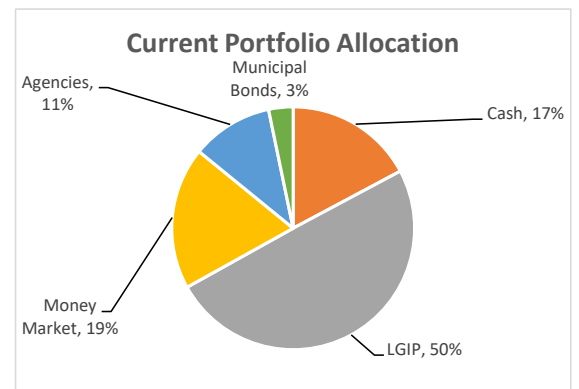
CITY OF TUKWILA
Cash and Investment Details
CASH & INVESTMENT REPORT
July 31, 2025

Depository	Investment Type	Maturity Date	Balance	Current Rate	(d) Annualized Return
CASH & CASH EQUIVALENTS					
US Bank Operating Cash	Depository	(b)	15,846,560	0.60%	95,079 (e)
Washington State Treasurer	LGIP Investment Pool	(b)	45,797,236	4.38%	2,007,339 (f)
Umpquah	Interest Checking	(b)	17,466,969	4.62%	806,974 (f)
Total Cash & Cash Equivalents			79,110,765	3.68%	2,909,392 (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	0.6	1,000,000	0.63%	6,250
Federal Farm Credit Bank	Aaa	US agency	06/2021	06/2026	0.9	1,000,000	0.90%	9,000
Federal Home Loan Bank	Aaa	US agency	11/2021	11/2026	1.4	2,000,000	1.46%	29,200
Federal Farm Credit Bank	Aaa	US agency	03/2022	12/2025	0.4	1,000,000	2.00%	20,000
Federal Home Loan Bank	Aaa	US agency	05/2022	05/2027	1.8	1,000,000	3.96%	40,000
Federal Home Loan Bank	Aaa	US agency	05/2022	05/2026	0.8	1,000,000	3.38%	33,750
Federal Home Loan Bank	Aaa	US agency	06/2022	06/2027	1.9	1,000,000	3.59%	35,900
Federal Farm Credit Bank	Aaa	US agency	06/2022	06/2027	2.0	1,000,000	4.00%	40,000
Federal Home Loan Bank	Aaa	US agency	12/2022	10/2025	0.3	1,000,000	4.35%	6,000
TOTAL AGENCIES						10,000,000	2.20%	220,100
Taxable Municipal Bonds								
Metro Oregon GO Taxable	AAA	LTGO	06/2021	06/2026	0.9	1,000,000	0.83%	32,500
King County WA GO Taxable			03/2022	12/2026	1.4	1,000,000	2.33%	14,000
Bellevue WA GO Taxable			04/2022	12/2026	1.4	1,000,000	3.12%	14,370
TOTAL MUNICIPAL BONDS						3,000,000	2.03%	60,870
Total Investments						13,000,000	2.16%	280,970
TOTAL PROJECTED CASH, CASH EQUIVALENTS & INVESTMENTS						\$ 92,110,765	3.46%	\$ 3,190,362

↑
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 \$1,634,188



CITY OF TUKWILA
Policy Compliance & Liquidity Analysis
CASH & INVESTMENT REPORT
July 31, 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	\$ 79,110,765	\$ 79,110,765	\$ 79,110,765
Fixed Maturity Investments, maturing in:			
0-90 days after Report Date	1,000,000		
91-180 days after Report Date	1,000,000		
181-270 days after Report Date	1,000,000		
271-360 days after Report Date	3,000,000		
Total Investments maturing in 1 year or less	6,000,000	6,000,000	6,000,000
Investments maturing in more than 1 year and less than 10 years.	7,000,000		7,000,000
Total Cash & Investments	\$ 92,110,765	\$ 85,110,765	\$ 92,110,765
		92%	100%

Financial Institution Diversification	Portfolio Amount	% of Total	POLICY MAXIMUM	Policy Met?
US Bank	\$ 15,846,560	17.2%	insured by PDPC	Yes
Umpquah Bank	17,466,969	19.0%	20%	Yes
State LGIP	45,797,236	49.7%	100.0%	Yes
Investments in US Government and other non-financial institutions	13,000,000	14.1%	varies see below	Yes
Total	\$ 92,110,765	100.0%		

Investment Mix	Portfolio Amount	% of Total	POLICY MAXIMUM	Policy Met?
Depository (USBank)	15,846,560	17.2%	insured by PDPC	Yes
State Investment Pool	45,797,236	49.7%	100%	Yes
Umpquah	17,466,969	19.0%	insured by PDPC	Yes
US Agency	10,000,000	10.9%	100%	Yes
Municipal Bonds	3,000,000	3.3%	30%	Yes
Total	92,110,765	100.0%		

Weighted Average Maturities:	Years	Performance Analysis	
Funds Immediately Available	0.0	Current portfolio yield	3.46%
Government Agency bonds	1.2		
Municipal bonds	1.3		
Total WAM	0.2	Benchmarks:	
		2 year treasury	3.963%
		3 year treasury	3.906%
		5 year treasury	3.975%
POLICY MAXIMUM	2.0		
Policy Met?	Yes		

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