



INFORMATIONAL MEMORANDUM

TO: Finance & Governance Committee
CC: Mayor McLeod
FROM: Tony Cullerton, Deputy Finance Director
DATE: November 24, 2025
SUBJECT: October 2025 Financial Report

Summary at a Glance

October 31, 2025, represents 83% of the calendar year.

Revenues: \$73.8M (96.6% of budget), up \$8.46M (+12.9%) from 2024.

Expenditures: \$60.66M (80.9% of budget), down \$4.46M (-6.9%) from 2024.

Overall Position: The City remains on budget. Revenues continue to trend above prior year primarily due to strong intergovernmental revenues and one-time land sales, while expenditures remain below 2024 levels.

General Fund Performance:

Key Variances:

It is important to note that much of the year-over-year revenue growth is attributable to grant revenues and a property sale that will not recur in future years.

Significant Increases:

- Intergovernmental Revenues – up \$2.59M (+37.4%) - Grants
- Miscellaneous Revenue – up \$381k (+16.1%) - Procurement Card rebates, Claims processing.
- Business & Occupation Taxes – up 1.63M (+\$133.5%) from full-year implementation and collections.
- Admission Tax – up \$197k (+26.4%)

Significant Decreases:

- Property Tax – down \$3.84M (-\$26.4%) - \$6M unlevied.
- Business Licenses – down \$157k (-6.2%)

General Fund Expenditures

Through October, expenditures and transfers-out total \$60.66M, or 80.9% of budget, compared to \$65.12M in 2024. This represents a decrease of \$4.46M (-6.9%) year-over-year.

Key increases from prior year:

- Police Department – \$2.96M (+14.9%) – Fleet Contribution was \$0 in 2024.
- Parks Maintenance – up \$253k (+12%) – Construction projects , Tech Svs.
- Street Maintenance – \$558k (+16.9%) – Repairs & Maint. Svs.

Major decreases:

- Fire Department – 93.5% (-\$11.70M), reflecting transition to PSRFA

Projected Ending Fund Balance

The General Fund is projected to close the year with an ending balance of \$30.9M. After accounting for reserves, contingencies, and one-time revenues, the operationally available balance is \$2.5M.

Breakdown:

2025 Projected Ending Fund Balance	30,921,118
Less: General Fund Reserve Policy	(13,865,764)
Less: Contingency Fund 105	(7,703,202)
Less One-time Revenue - Property Sale	(4,511,436)
Less: Less One -time Grants	<u>(2,297,866)</u>
2025 Projected Ending Fund Balance (Operational)	2,542,850

Takeaway: A reduced portion of the ending balance is available for ongoing operations.

Other Funds:**Other Funds – Notable Variances (>5% and \$250,000)**

Fund	Revenues	Expenditures	Key Driver
Fund 101 – Hotel/Motel	-\$74,928 (-8.3%)	+\$689,676 (67.5%)	Revenues slightly under trend; expenditures well below plan due to timing of marketing & service contracts
Fund 103 – Residential Street	-\$845,544 (-74.8%)	+\$762,486 (89.7%)	Delayed grant receipts and shifted project timelines
Fund 104 – Arterial Street	+\$532,024 (+9.5%)	+\$4,786,966 (62.7%)	High traffic impact fee collections; most
Fund 301 – Land, Rec & Parks	-\$1,194,288 (-42.0%)	+\$1,879,671 (61.0%)	Large grants tracked on a reimbursement
Fund 303 – General Government Improvements	-\$101,651 (-23.2%)	+\$484,864 (90.1%)	Minimal project activity pending planning and facility assessments
Fund 304 – Fire Improvements	-\$556,657 (-92.8%)	+\$600,000 (100%)	Fire impact fees significantly under plan; annual transfer scheduled later in fiscal year
Fund 305 – Public Safety Plan	-\$715,624 (-64.2%)	+\$329,706 (25.0%)	REET revenues below projections; scheduled transfers continuing
Fund 306 – City Facilities	-\$1,076,568 (-58.3%)	+\$942,853 (94.3%)	Capital projects delayed; anticipated rental revenue not recognized
Fund 401 – Water Utility	-\$3,232,514 (-28.5%)	+\$3,964,080 (33.0%)	Water consumption-based revenues trending below budget; capital spending staggered
Fund 402 – Sewer Utility	-\$2,545,876 (-20.3%)	+\$6,265,305 (36.1%)	Sewer flow-based revenues below expectations; large capital project invoices pending

Financial Overview Through August 2025

The City's financial condition remains on budget. Revenues continue to trend above prior year levels, while expenditures remain below 2024 levels. Staff will continue to monitor revenues and expenditures closely.

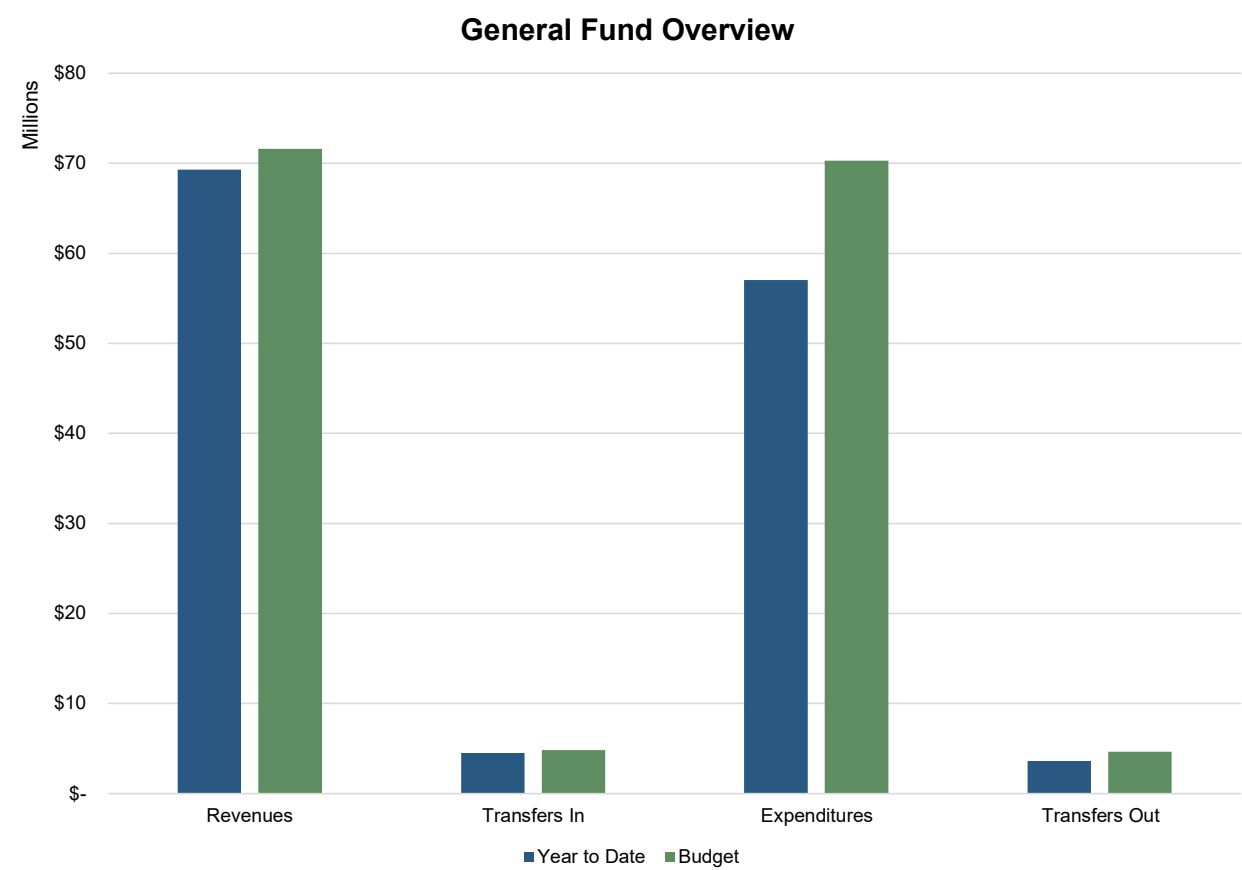
Attachments:

- October Monthly Report
- Ending Fund Balance
- Cash & Investment Report

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General Fund Overview				
	2025 Actuals through October		2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$	69,298,955	\$ 71,601,037	96.8%
Transfers In		4,529,307	4,836,952	93.6%
Expenditures		57,032,474	70,298,671	81.1%
Transfers Out		3,622,793	4,663,479	77.7%
Net Revenues Less Expenditures	\$	13,172,995	\$ 1,475,839	% of Year Complete 83.3%

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

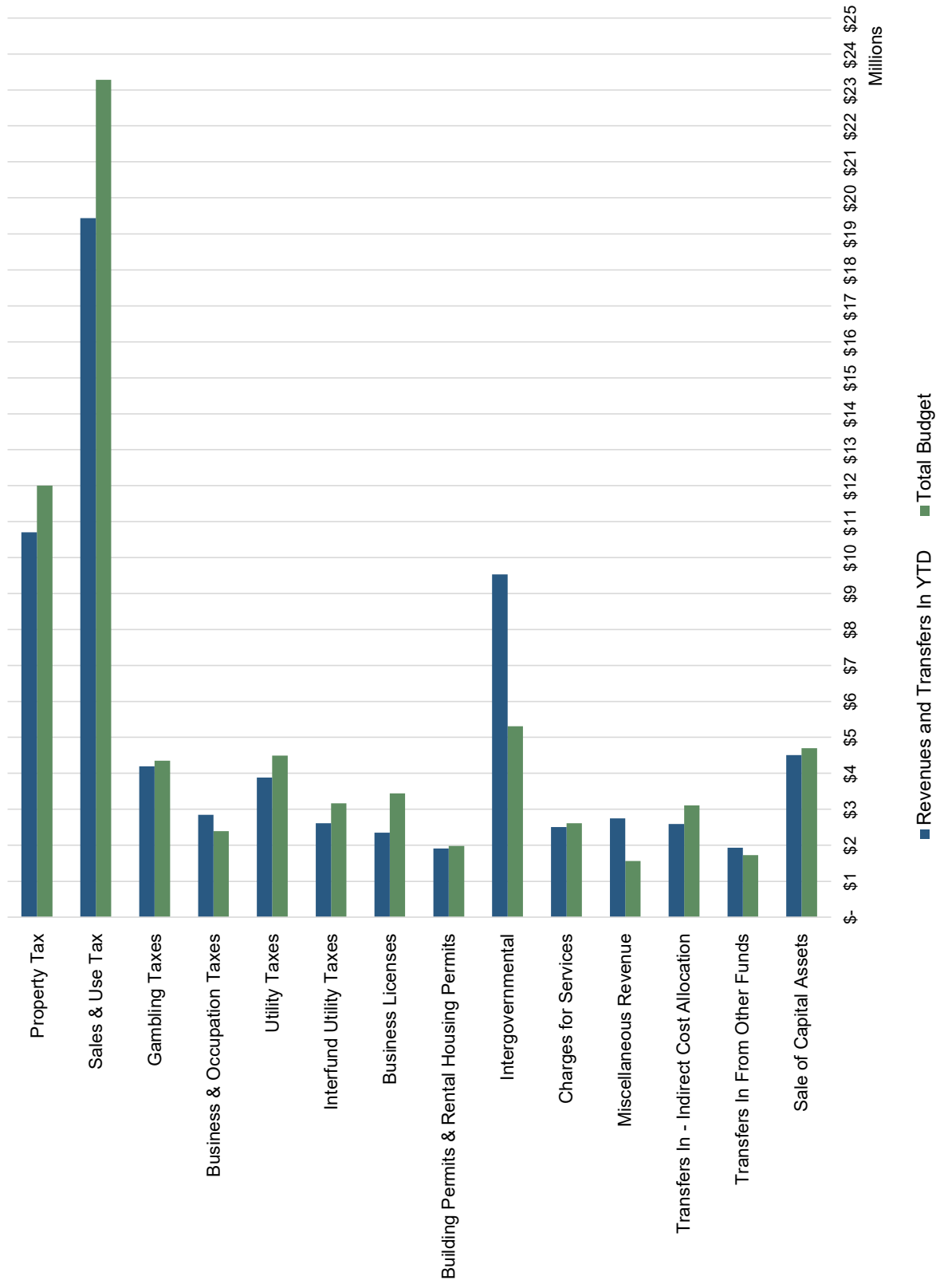


General Fund Overview - Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Taxes:				
Property Tax	\$ 11,999,227	\$ 10,700,253	\$ (1,298,974)	89.2%
Sales & Use Tax	23,283,886	19,433,735	(3,850,151)	83.5%
Other Sales Taxes	1,163,100	907,054	(256,046)	78.0%
Gambling Taxes	4,349,500	4,196,559	(152,941)	96.5%
Business & Occupation Taxes	2,400,000	2,848,121	448,121	118.7%
Utility Taxes	4,493,702	3,886,693	(607,009)	86.5%
Interfund Utility Taxes	3,167,729	2,618,951	(548,778)	82.7%
Admission Taxes	859,235	947,170	87,935	110.2%
Leasehold Excise Tax	260,000	198,182	(61,818)	76.2%
Business Licenses	3,445,500	2,352,174	(1,093,326)	68.3%
Building Permits & Rental Housing Permits	1,985,200	1,907,768	(77,432)	96.1%
Intergovernmental	5,313,474	9,532,302	4,218,828	179.4%
Charges for Services	2,612,121	2,509,749	(102,372)	96.1%
Miscellaneous Revenue	1,568,363	2,748,806	1,180,443	175.3%
Transfers In - Indirect Cost Allocation	3,111,694	2,593,078	(518,616)	83.3%
Transfers In From Other Funds	1,725,258	1,936,229	210,971	112.2%
Sale of Capital Assets	4,700,000	4,511,436	(188,564)	96.0%
Total	\$ 76,437,989	\$ 73,828,260	\$ 2,687,170	96.6%

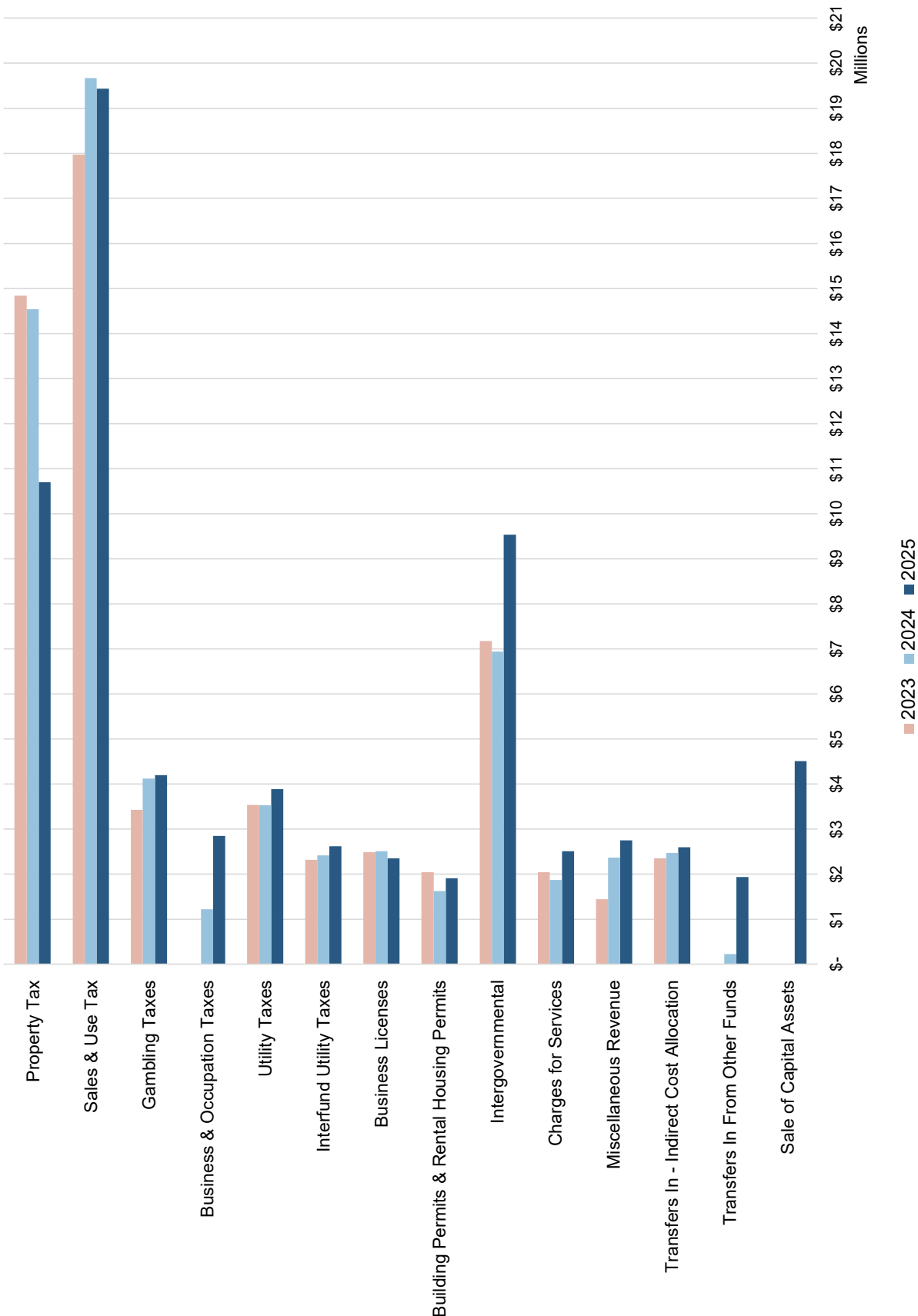
Percent of Year Complete: 83.3%

General Fund Major Revenues



General Fund: Year-to-Year Revenues and Transfers In					
Category	2023 Revenues Through October	2024 Revenues Through October	2025 Revenues through October	2025 vs 2024 \$	%
Taxes:					
Property Tax	\$ 14,836,900	\$ 14,541,381	\$ 10,700,253	\$ (3,841,128)	-26.4%
Sales & Use Tax	17,972,900	19,666,549	19,433,735	(232,814)	-1.2%
Other Sales Taxes	968,026	916,955	907,054	(9,901)	-1.1%
Gambling Taxes	3,426,473	4,122,355	4,196,559	74,204	+1.8%
Business & Occupation Taxes	-	1,219,685	2,848,121	1,628,436	+133.5%
Utility Taxes	3,536,179	3,532,768	3,886,693	353,925	+10.0%
Interfund Utility Taxes	2,318,267	2,412,956	2,618,951	205,995	+8.5%
Admission Taxes	768,155	750,440	947,170	196,730	+26.2%
Leasehold Excise Tax	180,141	195,892	198,182	2,290	+1.2%
Business Licenses	2,487,025	2,508,975	2,352,174	(156,801)	-6.2%
Building Permits & Rental Housing Permits	2,045,083	1,626,864	1,907,768	280,904	+17.3%
Intergovernmental	7,172,562	6,939,492	9,532,302	2,592,810	+37.4%
Charges for Services	2,041,870	1,872,949	2,509,749	636,800	+34.0%
Miscellaneous Revenue	1,445,578	2,367,463	2,748,806	381,343	+16.1%
Transfers In - Indirect Cost Allocation	2,352,010	2,469,599	2,593,078	123,479	+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	\$ 61,551,169	\$ 65,370,214	\$ 73,828,260	\$ 8,458,046	+12.9%

General Fund Major Revenues Prior Year Comparisons YTD



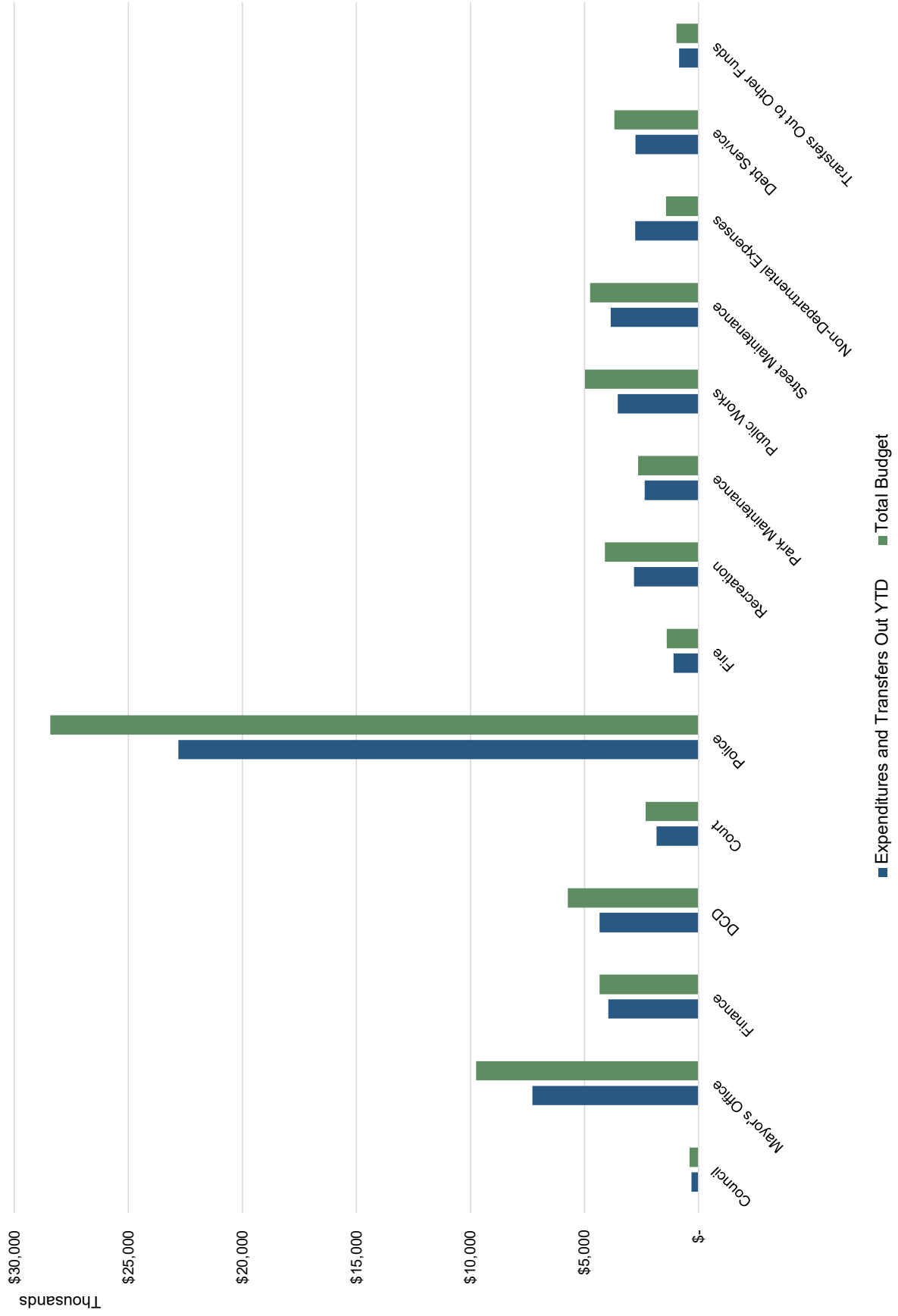
General Fund Overview - Expenditures & Transfers Out by Department

Department	2025 Total Budget	2025 Expenses through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
City Council	\$ 400,093	\$ 311,144	\$ 88,949	77.8%
Mayor's Office	9,748,218	7,281,480	2,466,738	74.7%
Finance Department	4,343,230	3,966,461	376,769	91.3%
Community Development (DCD)	5,732,921	4,338,279	1,394,642	75.7%
Municipal Court	2,329,525	1,845,836	483,689	79.2%
Police Department	28,411,330	22,810,941	5,600,389	80.3%
Fire Department	1,398,192	1,098,504	299,688	78.6%
Recreation Department	4,110,113	2,833,181	1,276,932	68.9%
Park Maintenance Dept	2,659,037	2,367,240	291,797	89.0%
Public Works Dept	4,977,693	3,547,723	1,429,970	71.3%
Street Maintenance Dept	4,761,271	3,854,286	906,985	81.0%
Non-Departmental				
Expenses	1,427,046	2,777,400	(1,350,354)	194.6%
Transfers Out - Debt Service	3,692,390	2,769,293	923,097	75.0%
Transfers Out to Other Funds	971,089	853,500	117,589	87.9%
Total	\$ 74,962,148	\$ 60,655,268	\$ 14,306,880	80.9%

Percent of Year Complete:

83.3%

General Fund Expenditures and Transfers Out by Department



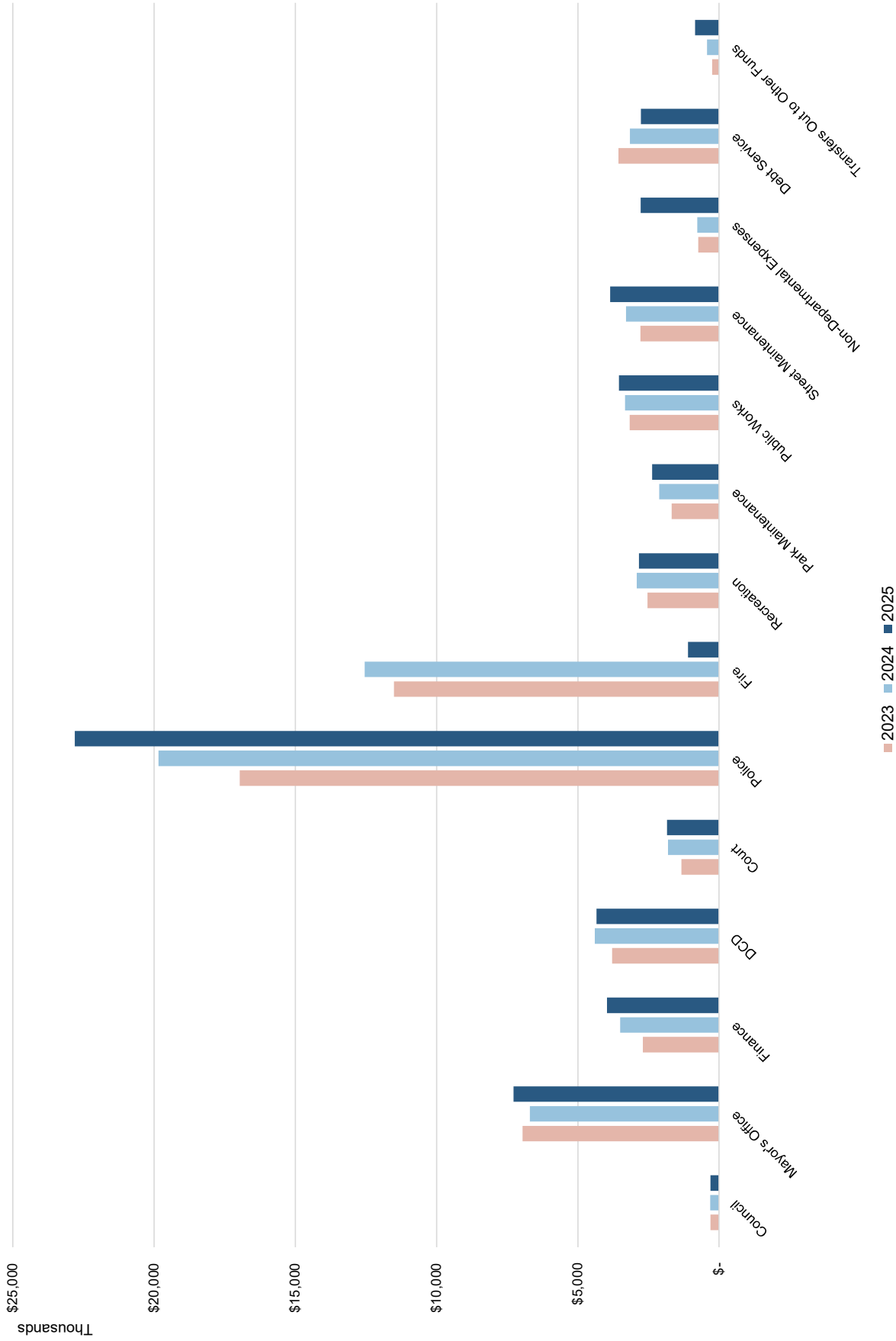
General Fund Overview - Year-to-Year Expenditures & Transfers Out by Department

Category	2023 Expenses through October	2024 Expenses through October	2025 Expenses through October	2025 vs 2024 \$	2025 vs 2024 %	
City Council	\$	301,496	\$ 316,379	\$	(5,235)	-1.7%
Mayor's Office		6,957,896	6,695,534	7,281,480	585,946	+8.8%
Finance Department		2,698,052	3,503,504	3,966,461	462,957	+13.2%
Community Development (DCD)		3,788,569	4,403,678	4,338,279	(65,399)	-1.5%
Municipal Court		1,333,369	1,804,762	1,845,836	41,074	+2.3%
Police Department		16,969,178	19,846,969	22,810,941	2,963,972	+14.9%
Fire Department		11,507,190	12,545,603	1,098,504	(11,447,099)	-91.2%
Recreation Department		2,528,967	2,914,850	2,833,181	(81,669)	-2.8%
Park Maintenance Dept		1,681,000	2,113,986	2,367,240	253,254	+12.0%
Public Works Dept		3,166,803	3,324,793	3,547,723	222,930	+6.7%
Street Maintenance Dept		2,784,525	3,296,363	3,854,286	557,923	+16.9%
Non-Departmental						
Expenses ¹		737,102	768,161	2,777,400	2,009,239	+261.6%
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	\$	58,257,768	\$ 65,116,939	\$ 60,655,268	\$ (4,461,671)	-7%

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

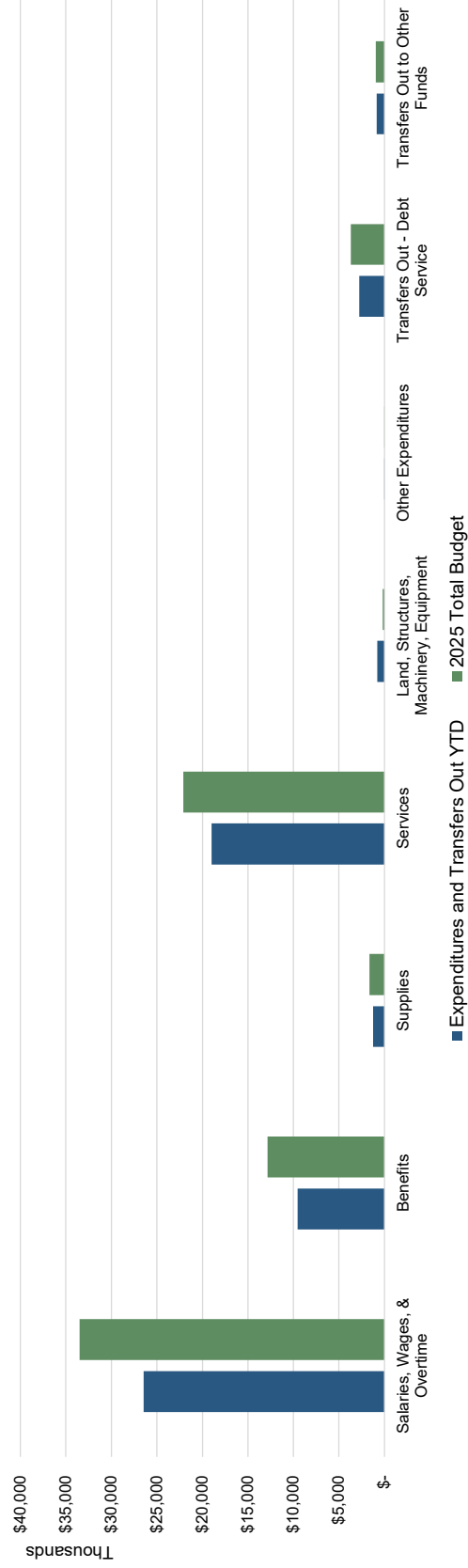


General Fund Overview - Expenditures by Category

Category	2025 Total Budget	2025 Expenses through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 33,466,376	\$ 26,447,190	\$ 7,019,186	79.0%
Benefits	12,851,718	9,544,638	3,307,080	74.3%
Supplies	1,640,914	1,243,993	396,921	75.8%
Services	22,109,457	19,007,542	3,101,915	86.0%
Land, Structures, Machinery, Equipment	200,000	767,962	(567,962)	384.0%
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	971,089	853,500	117,589	87.9%
Total	\$ 74,962,149	\$ 60,655,266	\$ 14,306,883	80.9%

Percent of Year Complete:

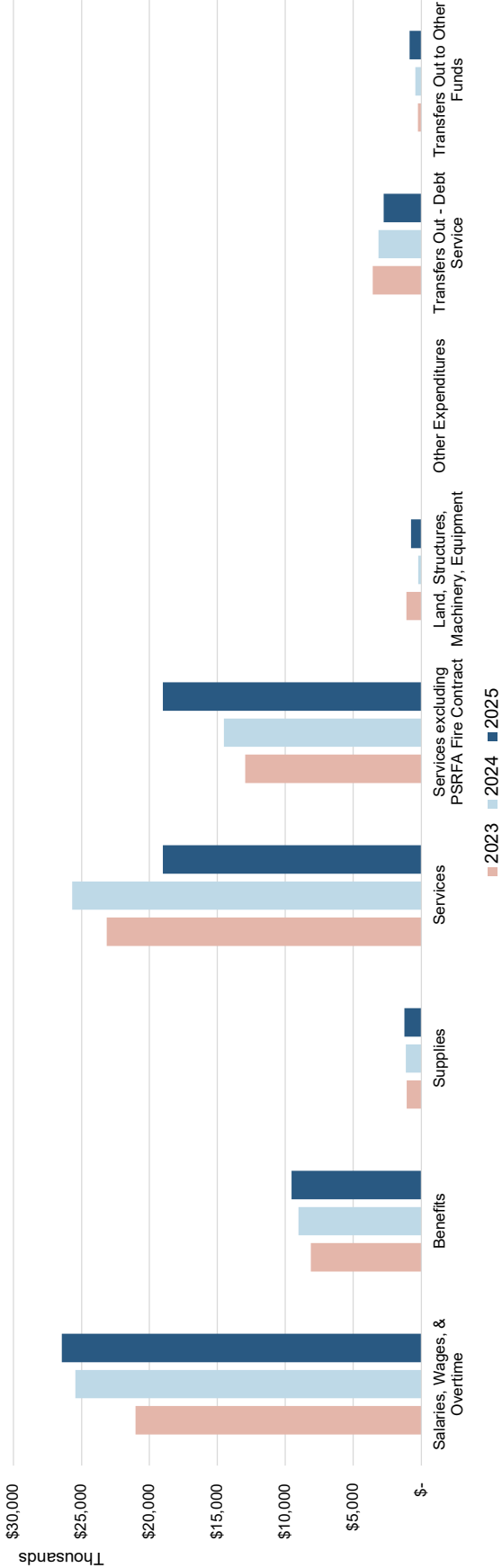
General Fund Expenditures and Transfers Out by Category



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

Category	2023 Expenses through October	2024 Expenses through October	2025 Expenses through October	2025 vs 2024 \$	2025 vs 2024 %
Salaries, Wages, & Overtime	\$ 21,027,381	\$ 25,456,092	\$ 26,447,190	\$ 991,098	+3.9%
Benefits	8,133,029	9,047,840	9,544,638	496,798	+5.5%
Supplies	1,060,734	1,125,745	1,243,993	118,248	+10.5%
Services	23,150,943	25,679,015	19,007,542	(6,671,473)	-26.0%
Services excluding PSRFA Fire Contract	12,938,105	14,520,673	19,007,542	4,486,869	+30.9%
Land, Structures, Machinery, Equipment	1,082,062	225,891	767,962	542,071	+240.0%
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	\$ 58,257,770	\$ 65,116,939	\$ 60,655,266	(4,461,673)	-6.9%

General Fund Expenditures by Category Prior Year Comparisons YTD



Fund 101 Hotel/Motel Special Revenue Fund

Overview

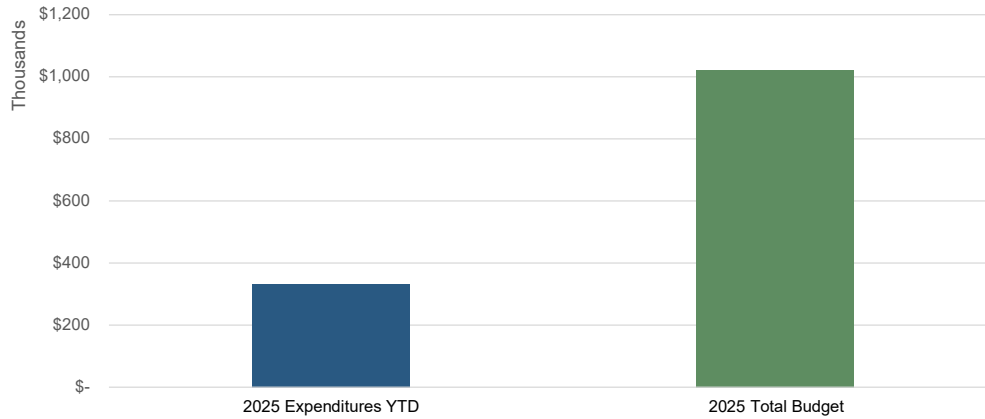
	2025 through October		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	822,822	\$	897,750	91.7%
Expenditures		307,395		992,204	31.0%
Transfers Out		24,341		29,209	83.3%
<hr/>					
Net Revenues Less Expenditures	\$	491,086	\$	(123,663)	
					% of Year Complete
					83.3%

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

Category	2025 Total Budget	2025 Expenses through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 51,393	\$ 43,362	\$ 8,031	84.4%
Benefits	20,561	9,090	11,471	44.2%
Supplies	3,000	933	2,067	31.1%
Services	917,250	254,011	663,239	27.7%
Transfers Out - Internal Cost Allocation	29,209	24,341	4,868	83.3%
Total	\$ 1,021,413	\$ 331,737	\$ 689,676	32.5%

Fund 101 Expenditures

% of Year Complete
83.3%

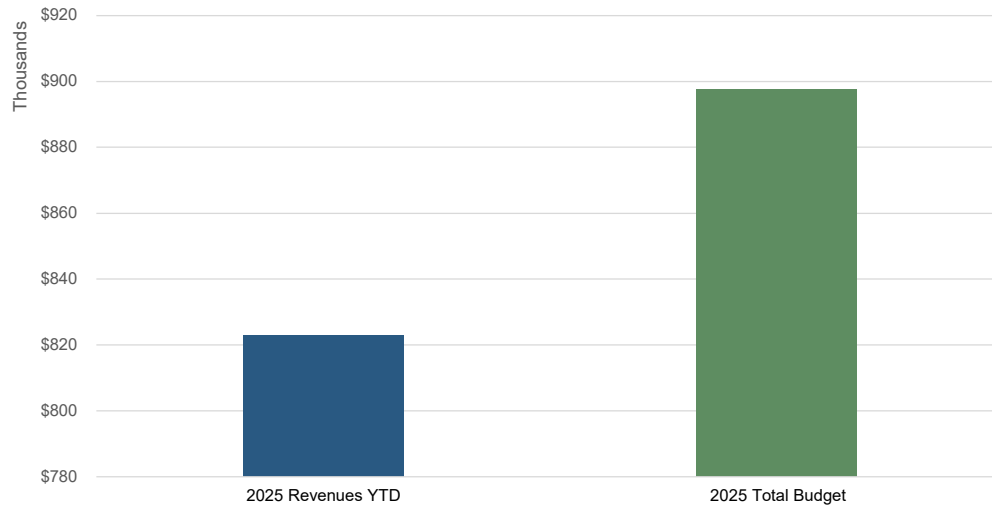


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Hotel/Motel Tax	\$ 850,000	\$ 767,447	\$ (82,553)	90.3%
Investment Earnings	47,750	55,375	7,625	116.0%
Total	\$ 897,750	\$ 822,822	\$ (74,928)	91.7%

Fund 101 Revenues

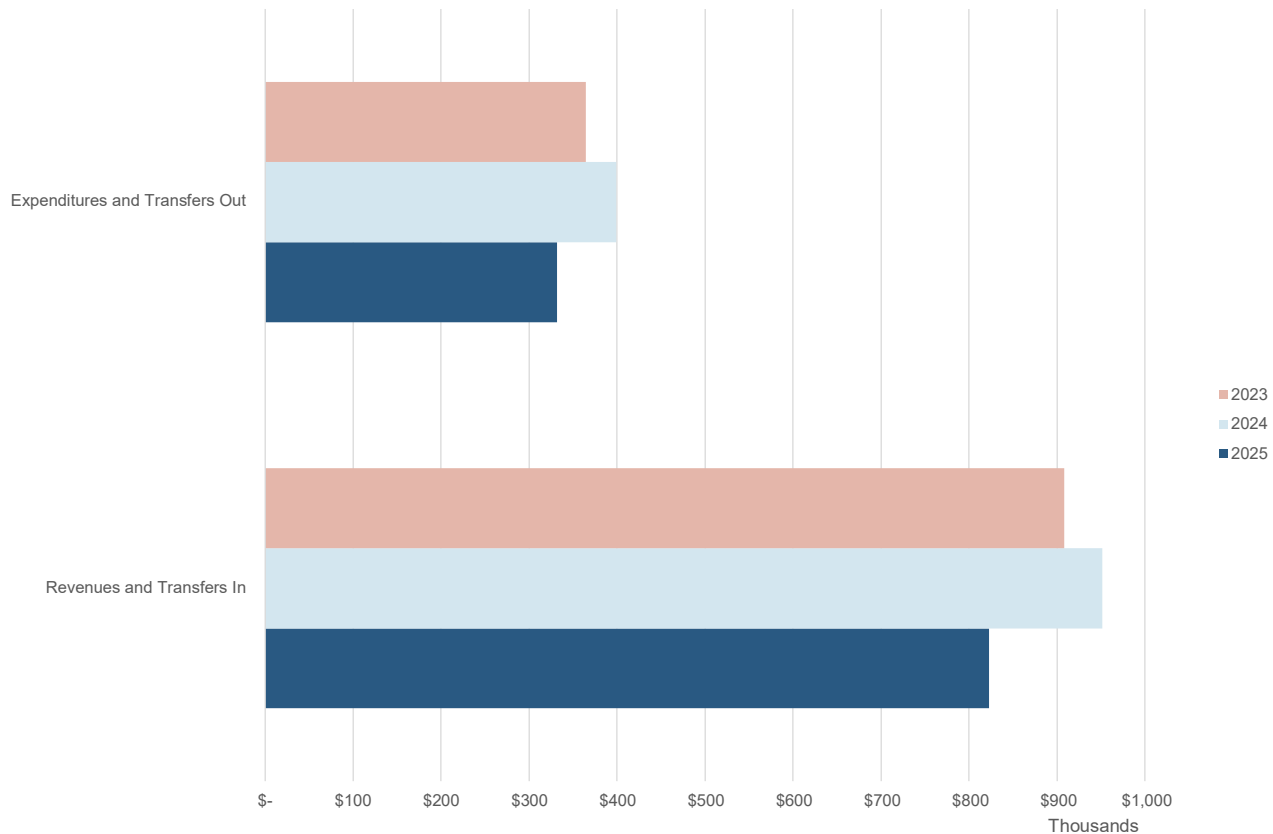
% of Year Complete
83.3%



Fund 101 Hotel/Motel Special Revenue Fund Year-to-Year Expenditures & Transfers Out by Category						
Category	2023 Expenses through October		2024 Expenses through October		2025 Expenses through October	
					2025 vs 2024	
					\$	%
Salaries, Wages, & Overtime	\$	57,358	\$	78,169	\$ 43,362	\$ (34,807) -44.5%
Benefits		14,456		17,980		(8,890) -49.4%
Supplies		154		73		933 +1178.1%
Services		270,533		279,520		254,011 (25,509) -9.1%
Transfers Out - Internal Cost Allocation		22,080		23,182		24,341 1,159 +5.0%
Total	\$	364,581	\$	398,924	\$	331,737 (67,187) -16.8%

Fund 101 Hotel/Motel Special Revenue Fund Year-to-Year Revenues and Transfers In by Category						
Category	2023 Revenues through October		2024 Revenues through October		2025 Revenues through October	
					2025 vs 2024	
					\$	%
Hotel/Motel Tax	\$	809,505	\$	818,748	\$ 767,447	\$ (51,301) -6.3%
Investment Earnings		98,785		132,913		55,375 (77,538) -58.3%
Total	\$	908,290	\$	951,661	\$	822,822 (128,839) -13.5%

Fund 101 Prior Year Comparisons YTD



Fund 103 Residential Street Fund
Overview

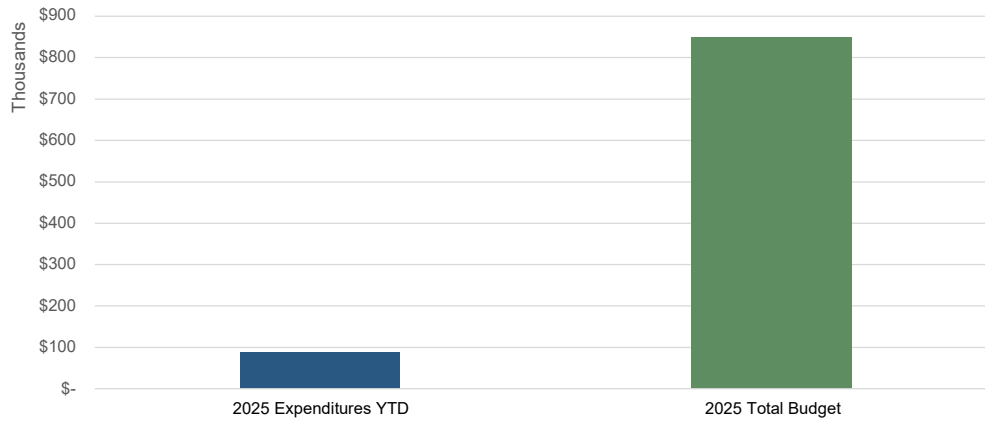
	2025 through October		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	284,456	\$	1,130,000	25.2%
Expenditures		87,514		850,000	10.3%
Net Revenues Less Expenditures	\$	196,942	\$	280,000	
					% of Year Complete 83.3%

Fund 103 Residential Street Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	-	1,697	(1,697)	-
Benefits	-	298	(298)	-
Supplies	\$ -	\$ 11,437	\$ (11,437)	-
Services	850,000	74,082	775,918	8.7%
Total	\$ 850,000	\$ 87,514	\$ 762,486	10.3%

Fund 103 Expenditures

% of Year Complete
83.3%

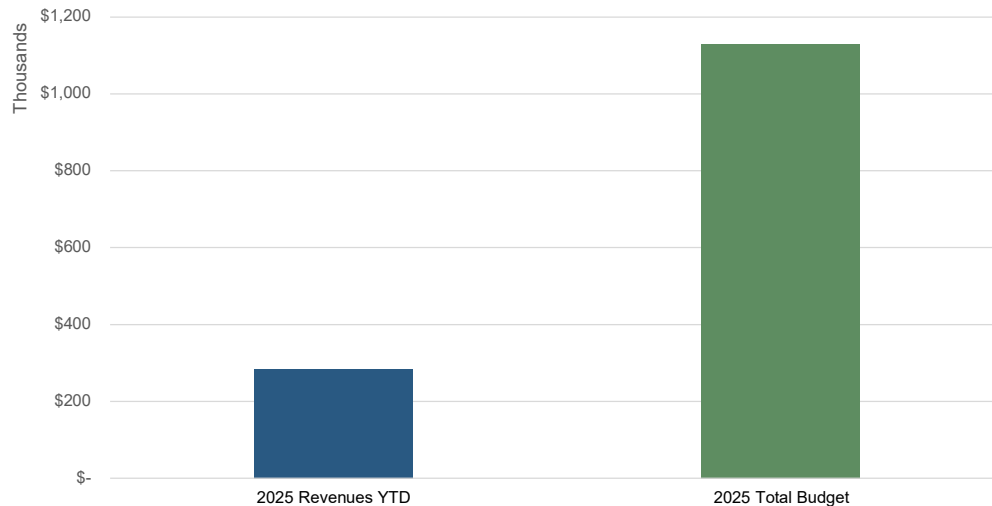


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through October	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	228,147	(51,853)	81.5%
Investment Earnings	26,000	56,309	30,309	216.6%
Total	\$ 1,130,000	\$ 284,456	\$ (845,544)	25.2%

Fund 103 Revenues

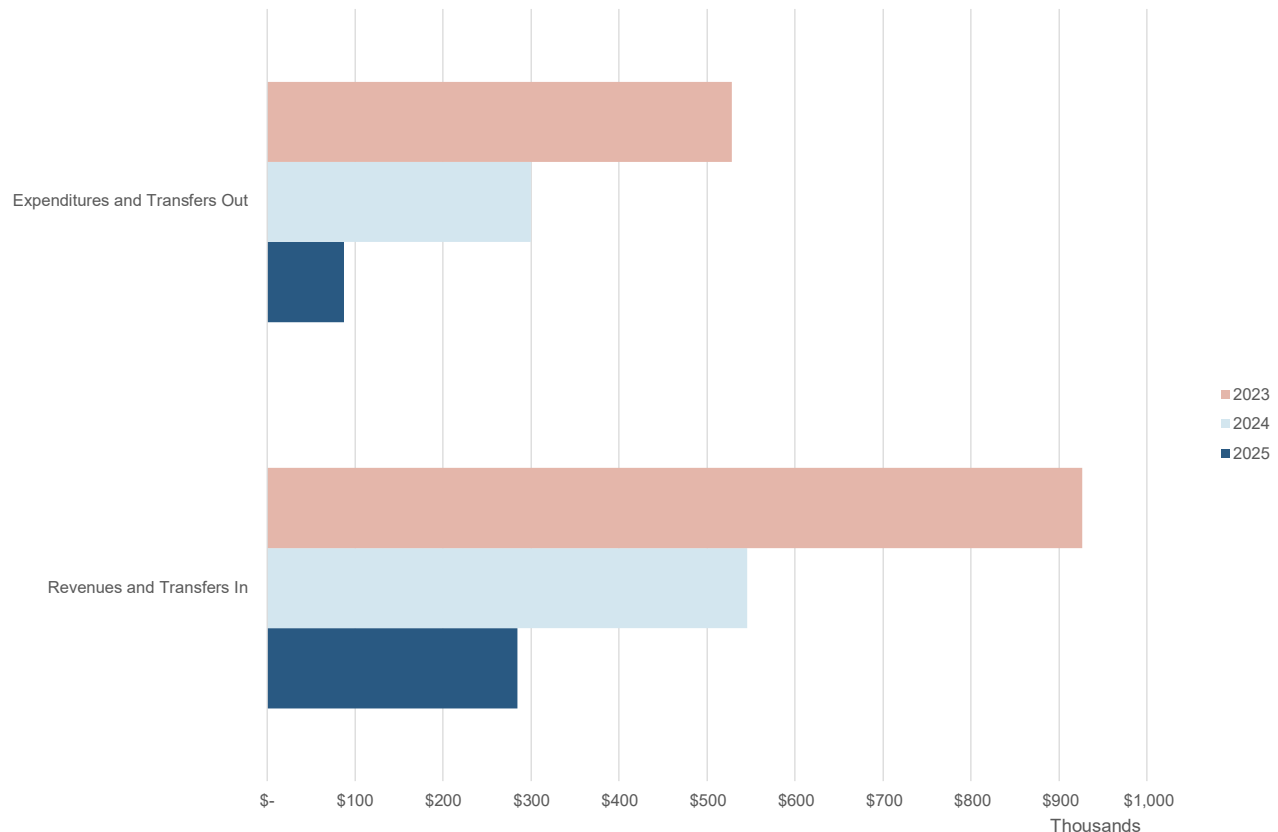
% of Year Complete
83.3%



Fund 103 Residential Street Fund						
Year-to-Year Expenditures & Transfers Out by Category						
Category	2023 Expenses through October	2024 Expenses through October	2025 Expenses through October	2025 vs 2024		
				\$	%	
Salaries, Wages, & Overtime	\$ 9,926	\$ 2,066	\$ 1,697	\$ (369)	-17.9%	
Benefits	5,620	890	298	(592)	-66.5%	
Supplies	41,684	15,729	11,437	(4,292)	-27.3%	
Services	341,211	224,905	74,082	(150,823)	-67.1%	
Land, Structures, Machinery, Equipment	129,627	56,171	-	(56,171)	-100.0%	
Total	\$ 528,068	\$ 299,761	\$ 87,514	\$ (212,247)	-70.8%	

Fund 103 Residential Street Fund						
Year-to-Year Revenues and Transfers In by Category						
Category	2023 Revenues through October	2024 Revenues through October	2025 Revenues through October	2025 vs 2024		
				\$	%	
Grant Revenues	\$ 3,133	\$ 70,797	\$ -	\$ (70,797)	-100.0%	
State Entitlements	245,448	234,873	228,147	(6,726)	-2.9%	
Investment Earnings	27,867	56,520	56,309	(211)	-0.4%	
Transfers In	-	183,598	-	(183,598)	-100.0%	
Total	\$ 926,448	\$ 545,788	\$ 284,456	\$ (261,332)	-47.9%	

Fund 103 Prior Year Comparisons YTD



Fund 104 Arterial Street Fund

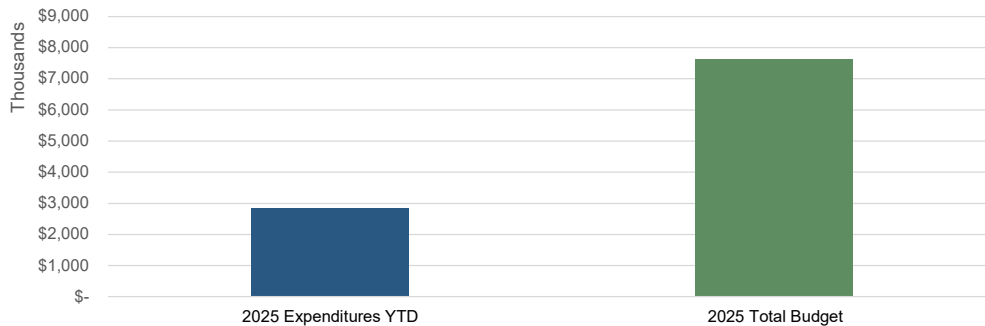
Overview

	2025 through October		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	6,144,404	\$	5,586,001	110.0%
Expenditures		2,849,761		7,636,726	37.3%
Net Revenues Less Expenditures	\$	3,294,643	\$	(2,050,725)	
					% of Year Complete 83.3%

Fund 104 Arterial Street Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 793,142	\$ 563,377	\$ 229,765	71%
Benefits	312,185	187,844	124,341	60%
Supplies	23,200	82,218	(59,018)	354.4%
Services	6,508,200	1,352,623	5,155,577	20.8%
Land, Structures, Machinery, Equipment	-	663,699	(663,699)	-
Total	\$ 7,636,727	\$ 2,849,761	\$ 4,786,966	37.3%

Fund 104 Expenditures

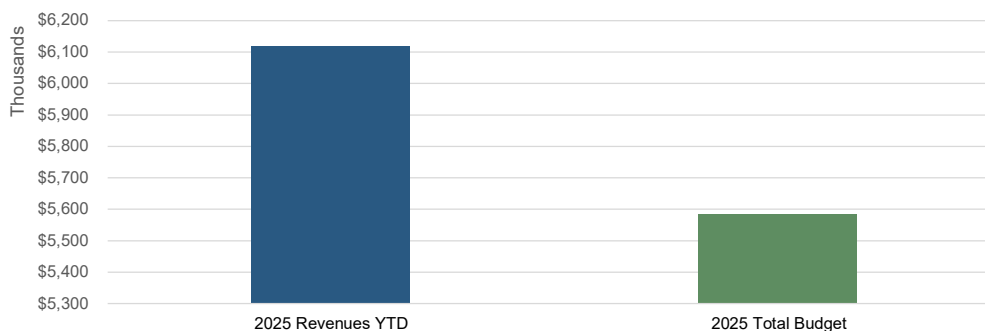


% of Year Complete
83.3%

Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Utility Taxes	\$ 1,320,000	\$ 1,276,151	\$ (43,849)	96.7%
Parking Tax	800,000	807,832	7,832	101.0%
Real Estate Excise Tax (REET)	500,000	356,359	(143,641)	71.3%
Permits	1	-	(1)	0.0%
Franchise Fees	450,000	394,370	(55,630)	87.6%
Grant Revenues	2,026,000	971,491	(1,054,509)	48.0%
State Entitlements	135,000	116,169	(18,831)	86.1%
General Government Revenue	-	360	360	-
Traffic Impact Fees	200,000	1,496,464	1,296,464	748.2%
Fines and Penalties	2,000	6,500	4,500	325.0%
Other Income	80,000	419,724	339,724	524.7%
Investment Earnings	73,000	272,605	199,605	373.4%
Total	\$ 5,586,001	\$ 6,118,025	\$ 532,024	109.5%

Fund 104 Revenues



% of Year Complete
83.3%

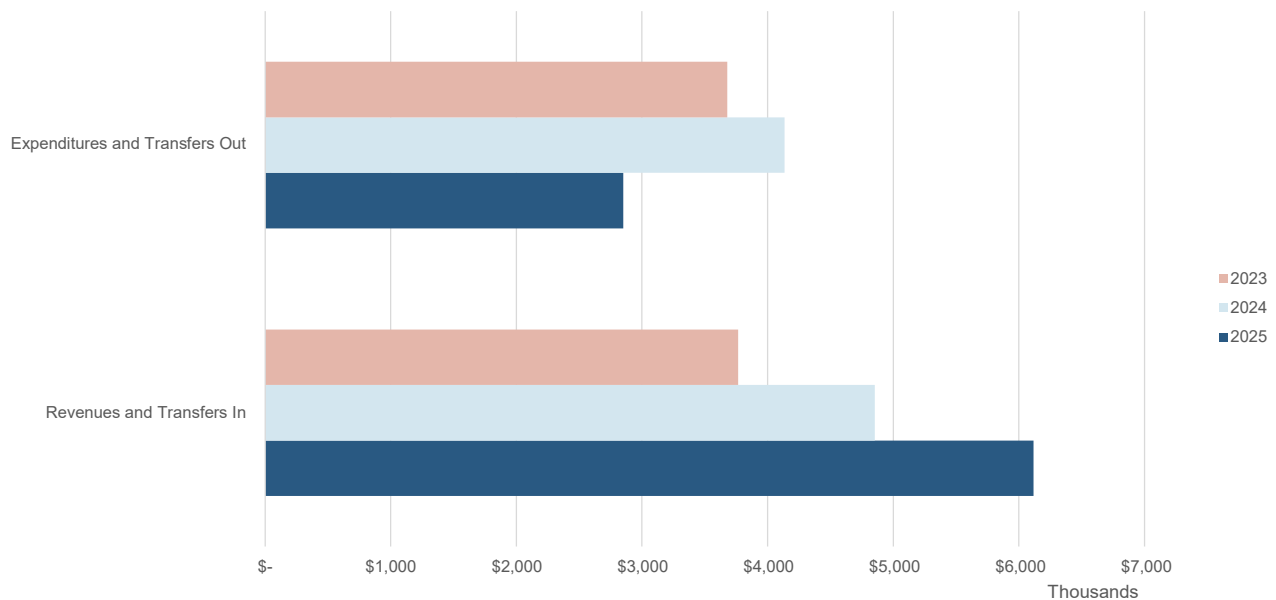
Fund 104 Arterial Street Fund
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through October		2024 Expenses through October		2025 Expenses through October		2025 vs 2024	
							\$	%
Salaries, Wages, & Overtime	\$	335,604	\$	455,776	\$	563,377	\$ 107,601	+23.6%
Benefits		117,736		148,470		187,844	39,374	+26.5%
Supplies		88,103		57,478		82,218	24,740	+43.0%
Services		1,731,729		2,069,108		1,352,623	(716,485)	-34.6%
Land, Structures, Machinery, Equipment		1,407,365		1,404,622		663,699	(740,923)	-52.7%
Total	\$	3,680,537	\$	4,135,454	\$	2,849,761	\$ (1,285,693)	-31.1%

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

Category	2023 Revenues through October		2024 Revenues through October		2025 Revenues through October		2025 vs 2024	
							\$	%
Utility Taxes	\$	428,632	\$	1,299,729	\$	1,276,151	\$ (23,578)	-2%
Parking Tax		663,174		780,466		807,832	27,366	+3.5%
Real Estate Excise Tax (REET)		271,074		479,362		356,359	(123,003)	-25.7%
Permits		831		2		-	(2)	-100.0%
Franchise Fees		-		350,150		394,370	44,220	+12.6%
Grant Revenues		1,114,345		1,269,927		971,491	(298,436)	-23.5%
State Entitlements		124,414		119,386		116,169	(3,217)	-2.7%
General Government Revenue		-		335		360	25	+7.5%
Traffic Impact Fees		762,805		213,642		1,496,464	1,282,822	+600.5%
Fines and Penalties		11,081		2,540		6,500	3,960	+155.9%
Other Income		172,334		69,200		419,724	350,524	+506.5%
Investment Earnings		217,656		268,115		272,605	4,490	+1.7%
Total	\$	3,766,346	\$	4,852,854	\$	6,118,025	\$ 1,265,171	+26.1%

Fund 104 Prior Year Comparisons YTD

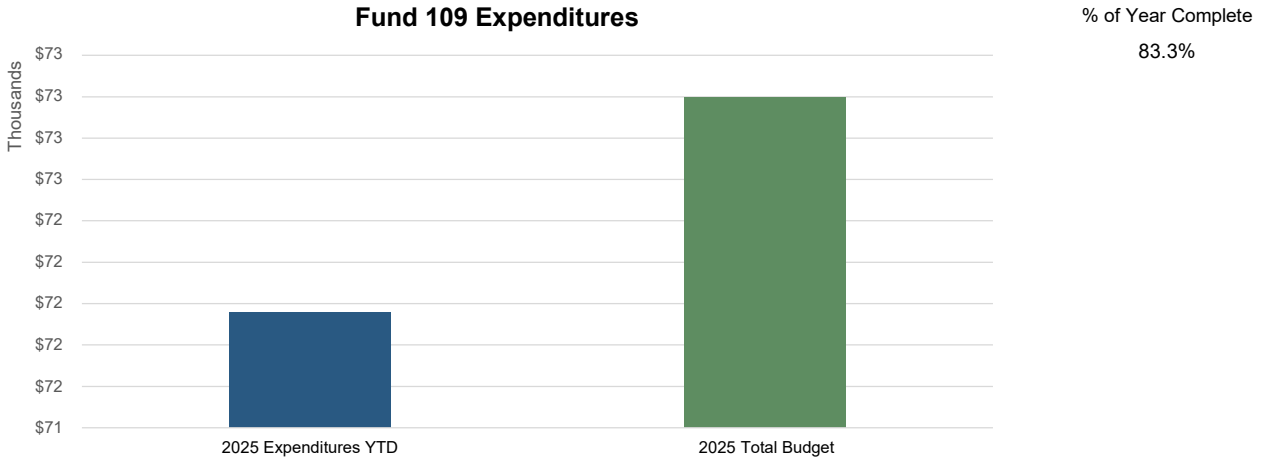


Fund 109 Drug Seizure Fund
Overview

	2025 through October		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	12,719	\$	98,100	13.0%
Expenditures		71,959		73,000	98.6%
Net Revenues Less Expenditures	\$	(59,240)	\$	25,100	% of Year Complete 83.3%

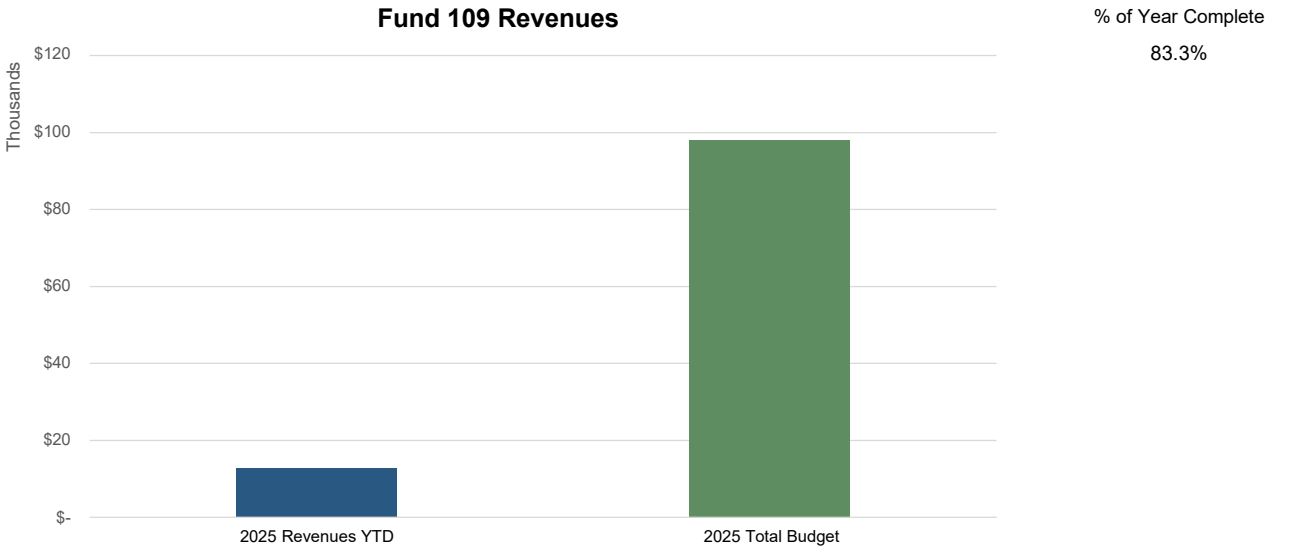
Fund 109 Drug Seizure Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through October	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%



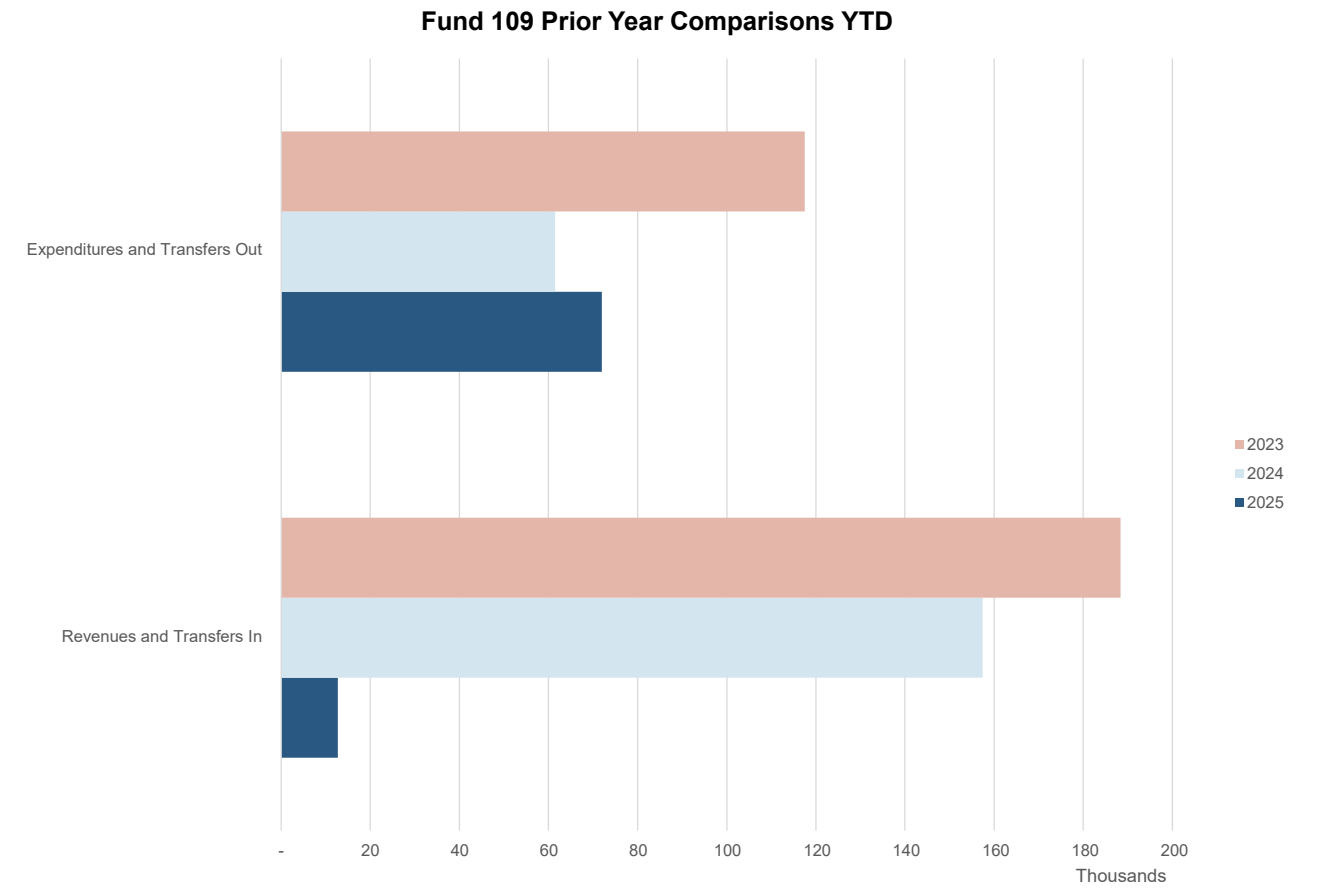
Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Intergovernmental	\$ 35,000	\$ 12,719	\$ (22,281)	36.3%
Other Income	60,000	-	(60,000)	0.0%
Investment Earnings	3,100	-	(3,100)	0.0%
Total	\$ 98,100	\$ 12,719	\$ (85,381)	13.0%



Fund 109 Drug Seizure Fund Year-to-Year Expenditures & Transfers Out by Category						
Category	2023 Expenses through October		2024 Expenses through October		2025 Expenses through October	
					2025 vs 2024	
					\$	%
Supplies	\$	11,423	\$	12,112	\$ 45,713	\$ 33,601 +277.4%
Services		106,038		49,339	26,246	(23,093) -46.8%
Total	\$	117,461	\$	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 October		2024 Revenues through October		2025 Revenues through October	
					2025 vs 2024	
					\$	%
Grant Revenues		109,333		-	-	- -
Intergovernmental	\$	79,010	\$	-	\$ 12,719	\$ 12,719 -
Other Income		-		157,393	-	(157,393) -100.0%
Investment Earnings		-		-	-	- -
Total	\$	188,343	\$	157,393	\$ 12,719	\$ (144,674) -91.9%



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

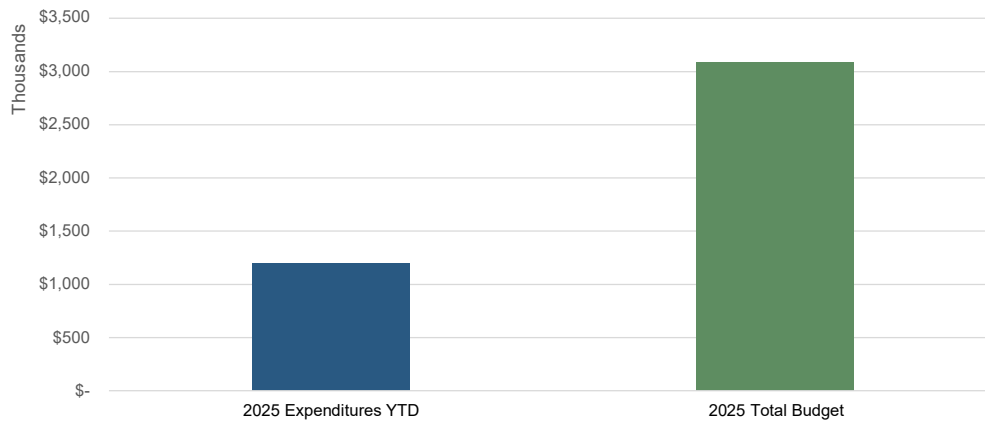
	2025 through October		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	1,660,012	\$	2,841,300	58.4%
Expenditures		1,203,935		2,431,000	49.5%
Transfers Out		-		652,605	0.0%
Net Revenues Less Expenditures	\$	456,077	\$	(242,305)	
					% of Year Complete 83.3%

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

Category	2025 Total Budget	2025 Expenses through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Supplies	\$ 30,000	\$ 19,994	\$ 10,006	66.6%
Services	1,876,000	769,171	1,106,829	41.0%
Land, Structures, Machinery, Equipment	525,000	414,769	110,231	79%
Transfers Out to Other Funds	652,605	-	652,605	0%
Total	\$ 3,083,605	\$ 1,203,934	\$ 1,879,671	39.0%

Fund 301 Expenditures

% of Year Complete
83.3%

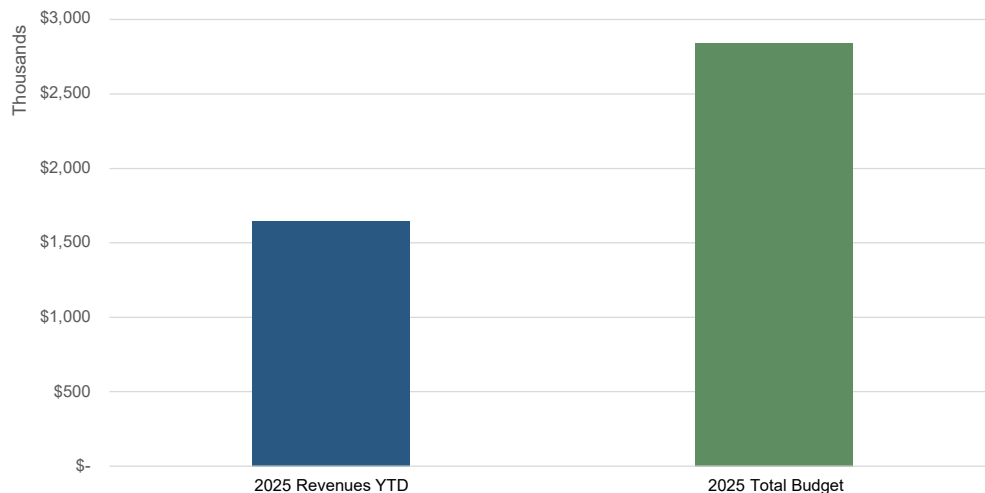


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through October	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	59,576	(40,424)	59.6%
Investment Earnings	57,500	160,998	103,498	280.0%
Total	\$ 2,841,300	\$ 1,647,012	\$ (1,194,288)	58.0%

Fund 301 Revenues

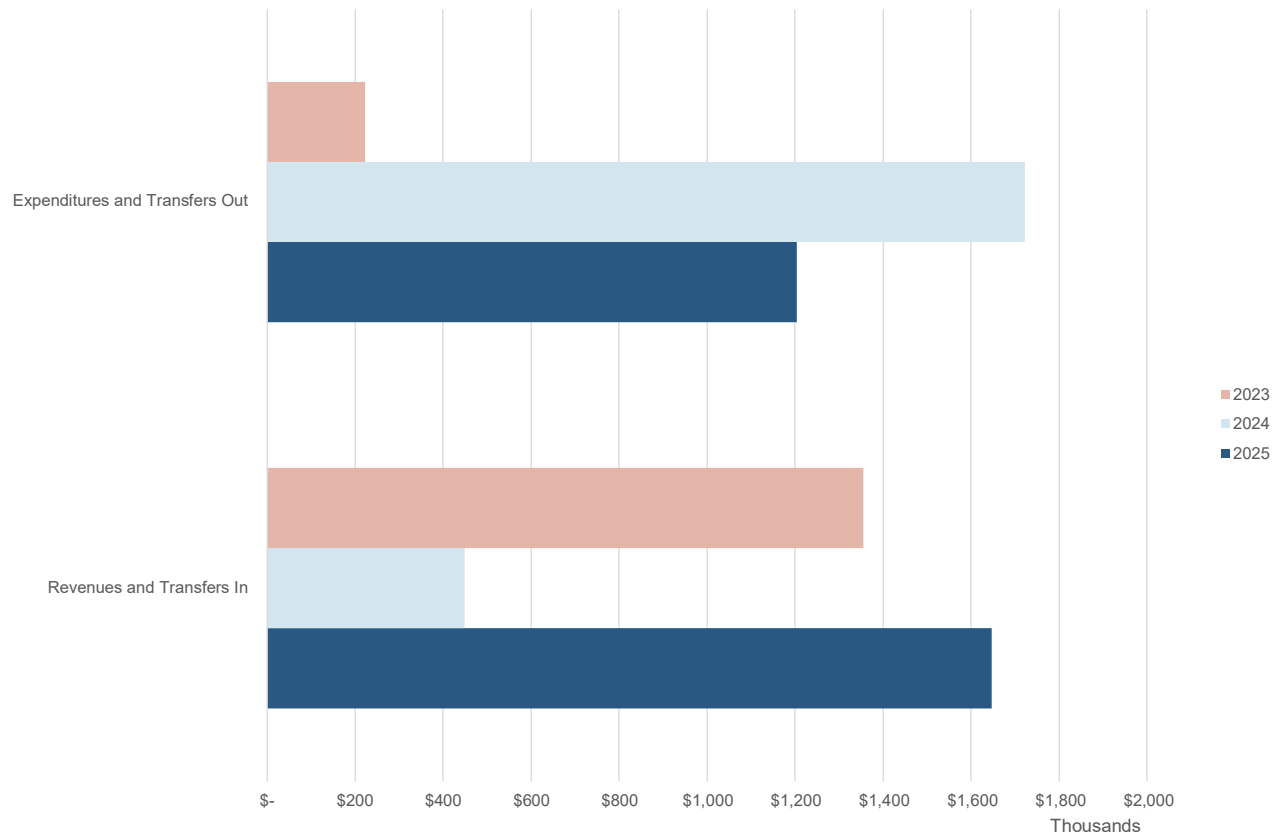
% of Year Complete
83.3%



Fund 301 Land Acq., Rec. & Park Development Year-to-Year Expenditures & Transfers Out by Category						
Category	2023 Expenses through October	2024 Expenses through October	2025 Expenses through October	2025 vs 2024		
				\$	%	
Supplies	74,565	10,371	19,994	9,623	+92.8%	
Services	\$ 148,007	\$ 1,712,384	\$ 769,171	\$ (943,213)	-55.1%	
Land, Structures, Machinery, Equipment	-	-	414,769	414,769	-	
Total	\$ 222,572	\$ 1,722,755	\$ 1,203,934	\$ (518,821)	-30.1%	

Fund 301 Land Acq., Rec. & Park Development Year-to-Year Revenues and Transfers In by Category						
Category	2023 Revenues through October	2024 Revenues through October	2025 Revenues through October	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	101,656	59,576	(42,080)	-41.4%	
Investment Earnings	140,959	180,361	160,998	(19,363)	-11%	
Transfers In	64,250	31,000	-	(31,000)	-100%	
Total	\$ 1,355,236	\$ 448,954	\$ 1,647,012	\$ 1,198,058	+266.9%	

Fund 301 Prior Year Comparisons YTD



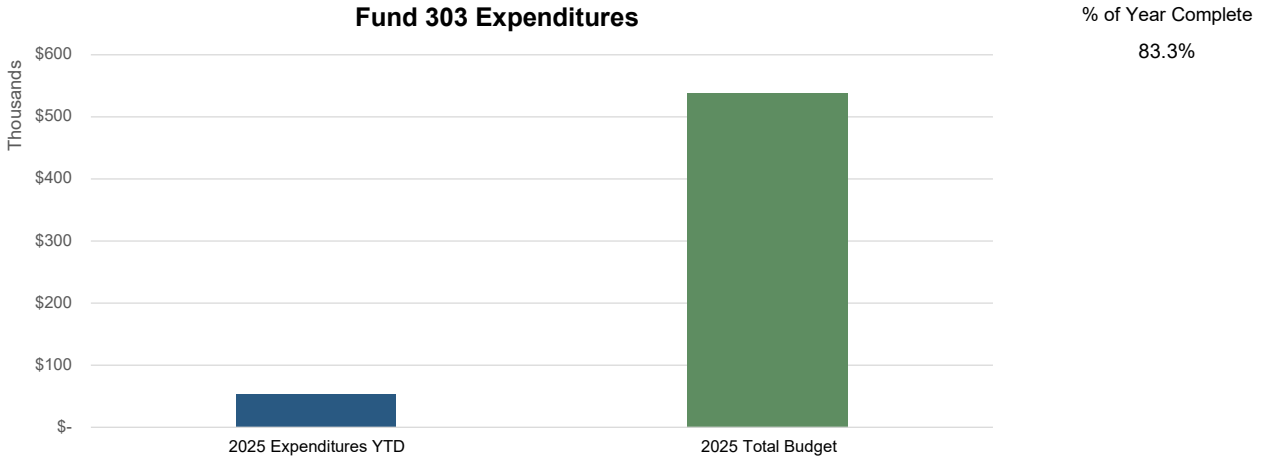
Fund 303 General Government Improvements

Overview

	2025 through October		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	50,853	\$	1,000	5085.3%
Transfers In		328,500		438,000	75.0%
Expenditures		53,136		538,000	9.9%
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Net Revenues Less Expenditures	\$	326,217	\$	(99,000)	
					% of Year Complete
					83.3%

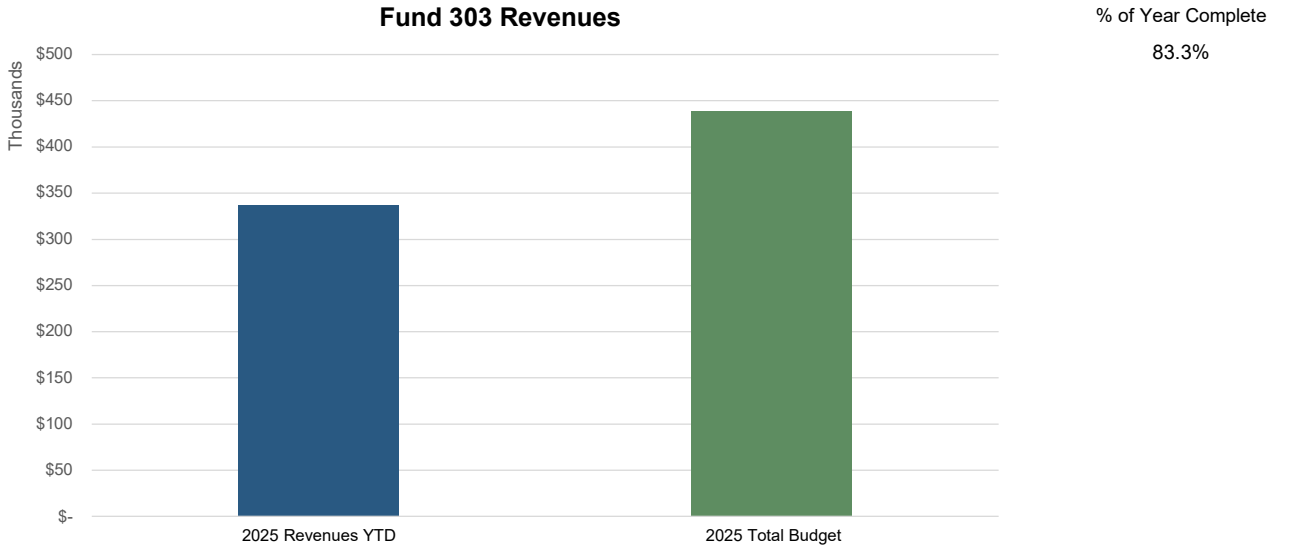
Fund 303 General Government Improvements
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Services	\$ 538,000	53,136	\$ 484,864	9.9%
Total	\$ 538,000	53,136	\$ 484,864	9.9%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Investment Earnings	\$ 1,000	\$ 8,849	\$ 7,849	884.9%
Transfer In From General Fund	438,000	328,500	(109,500)	75%
Total	\$ 439,000	\$ 337,349	\$ (101,651)	76.8%



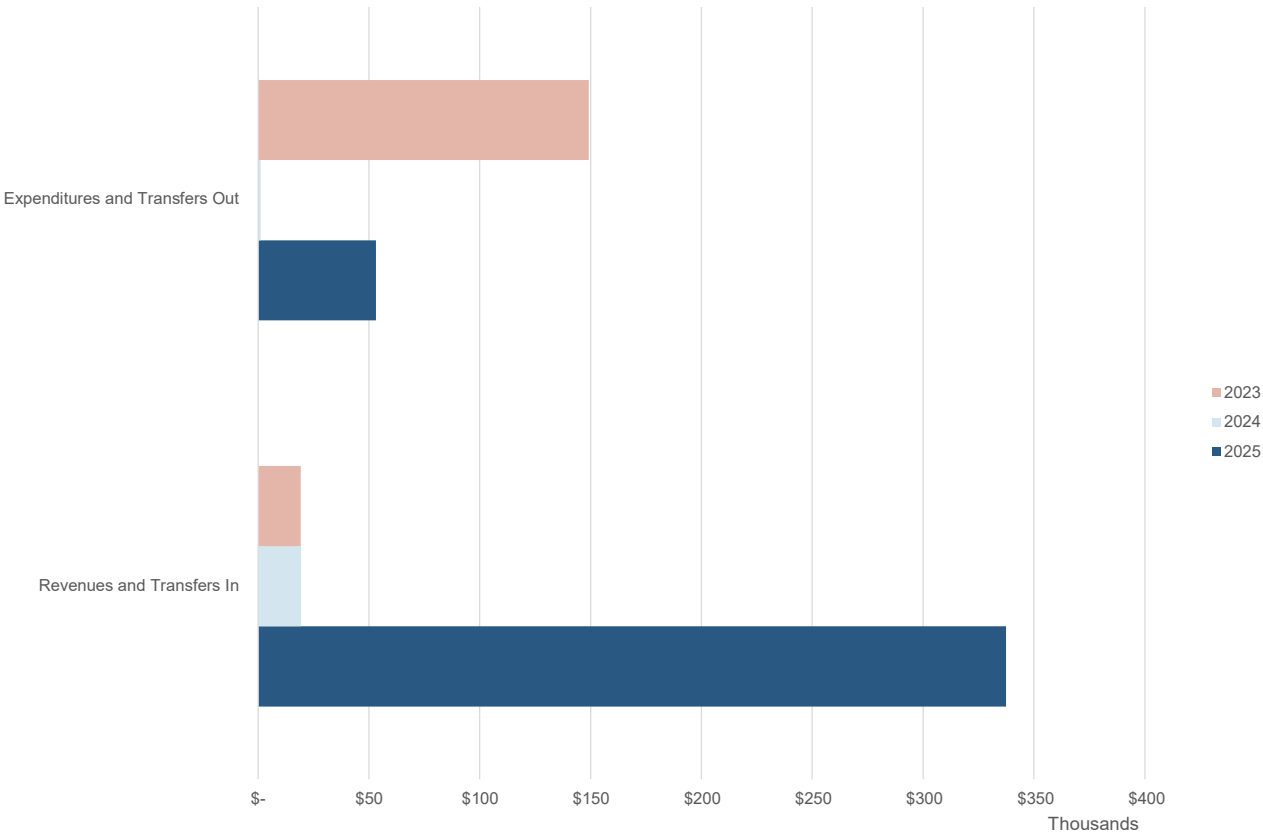
Fund 303 General Government Improvements
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through October		2024 Expenses through October		2025 Expenses through October		2025 vs 2024	
	\$		\$		\$		\$	%
Services	\$	149,185	\$	1,146	\$	53,136	\$	51,990 +4536.6%
Total	\$	149,185	\$	1,146	\$	53,136	\$	51,990 +4536.6%

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

Category	2023 Revenues through October		2024 Revenues through October		2025 Revenues through October		2025 vs 2024	
	\$		\$		\$		\$	%
Investment Earnings	\$	19,237	\$	19,430	\$	8,849	\$	(10,581) -54%
Transfer In From General Fund		-		-		328,500		328,500 -
Total	\$	19,237	\$	19,430	\$	337,349	\$	317,919 +1636.2%

Fund 303 Prior Year Comparisons YTD

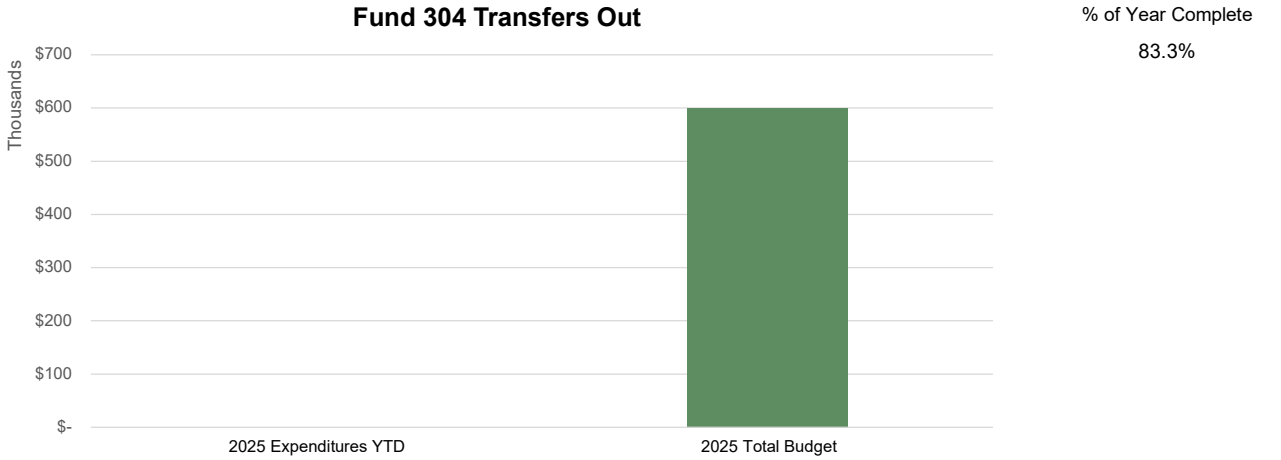


Fund 304 Fire Improvements
Overview

	2025 through October		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	43,343	\$	600,000	7.2%
Transfers Out		-		600,000	0.0%
Net Revenues Less Expenditures	\$	43,343	\$	-	% of Year Complete 83.3%

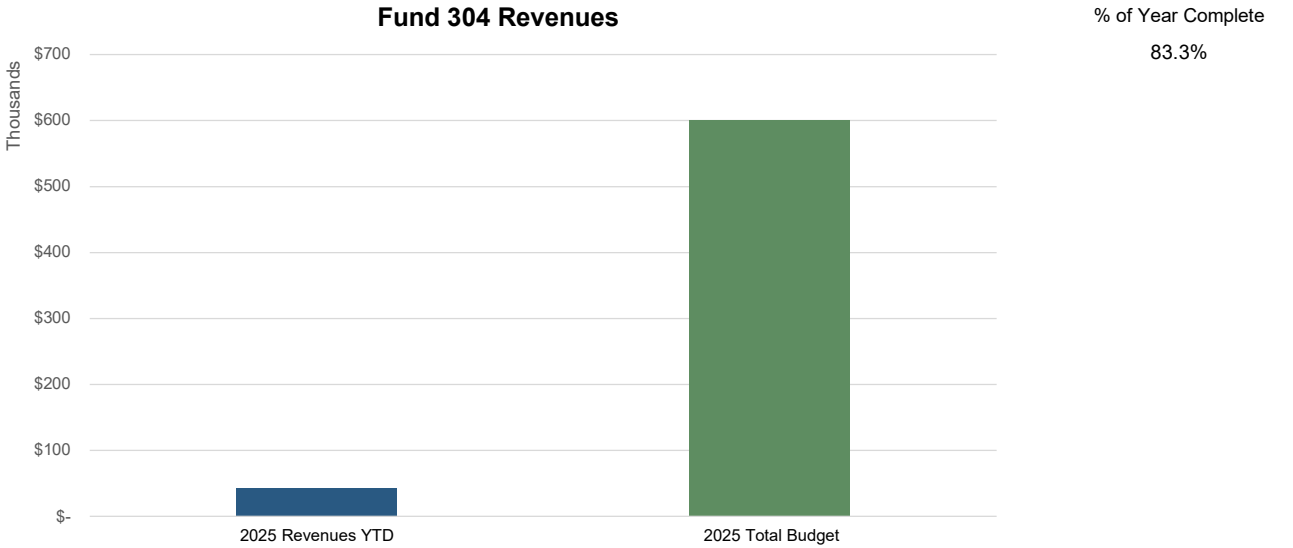
Fund 304 Fire Improvements Transfers Out

Category	2025 Total Budget	2025 Transfers Out through October	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%



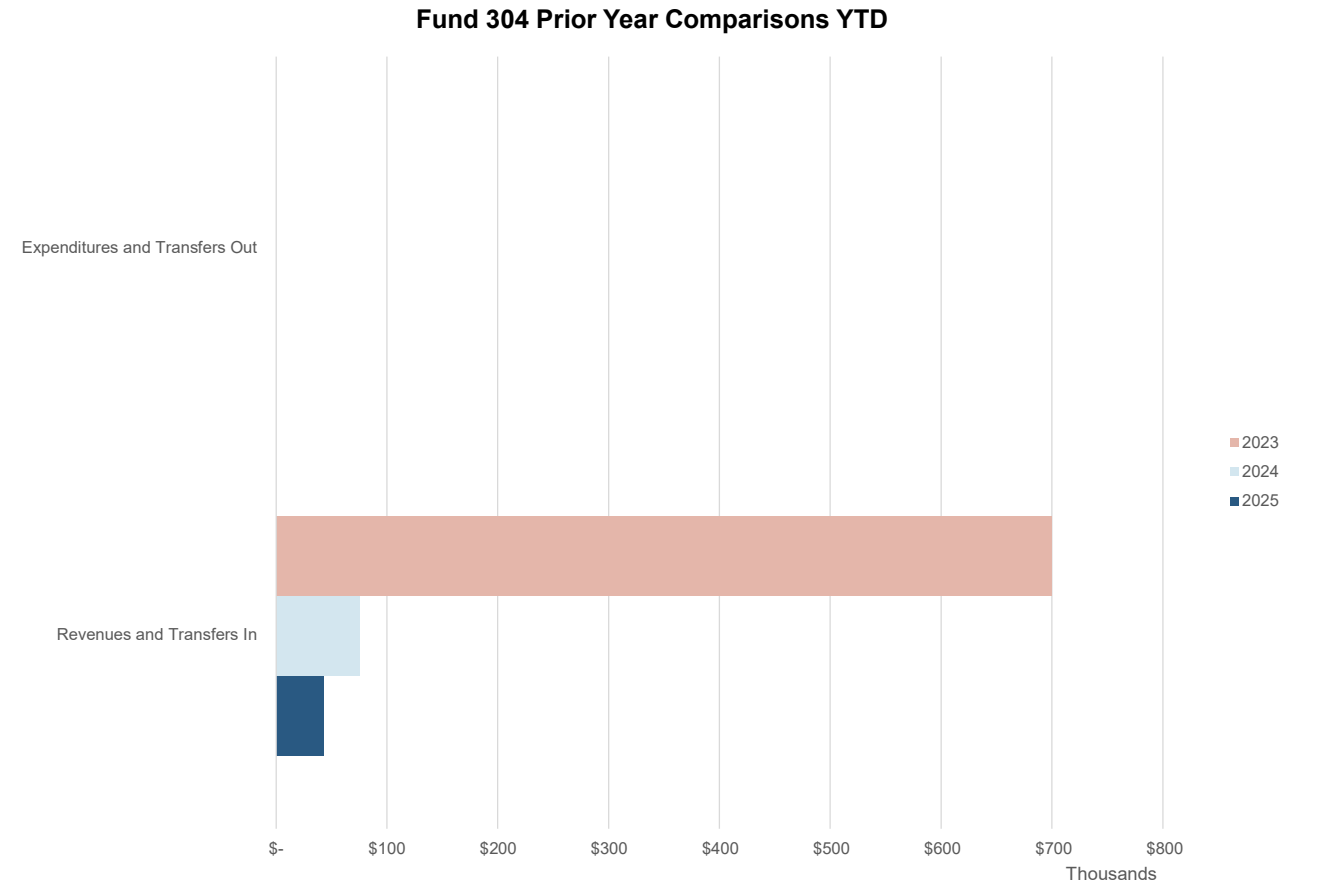
Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Fire Impact Fees	\$ 600,000	\$ 42,936	\$ (557,064)	7.2%
Investment Earnings	-	407	407	-
Total	\$ 600,000	\$ 43,343	\$ (556,657)	7.2%



Fund 304 Fire Improvements								
Year-to-Year Expenditures & Transfers Out by Category								
Category	2023 Expenses through October		2024 Expenses through October		2025 Expenses through October		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 October		2024 Revenues through October		2025 Revenues through October		2025 vs 2024	
	\$		\$		\$		\$	%
Fire Impact Fees	\$	699,274	\$	75,013	\$	42,936	\$	(32,077) -42.8%
Total	\$	699,274	\$	75,013	\$	42,936	\$	(32,077) -42.8%

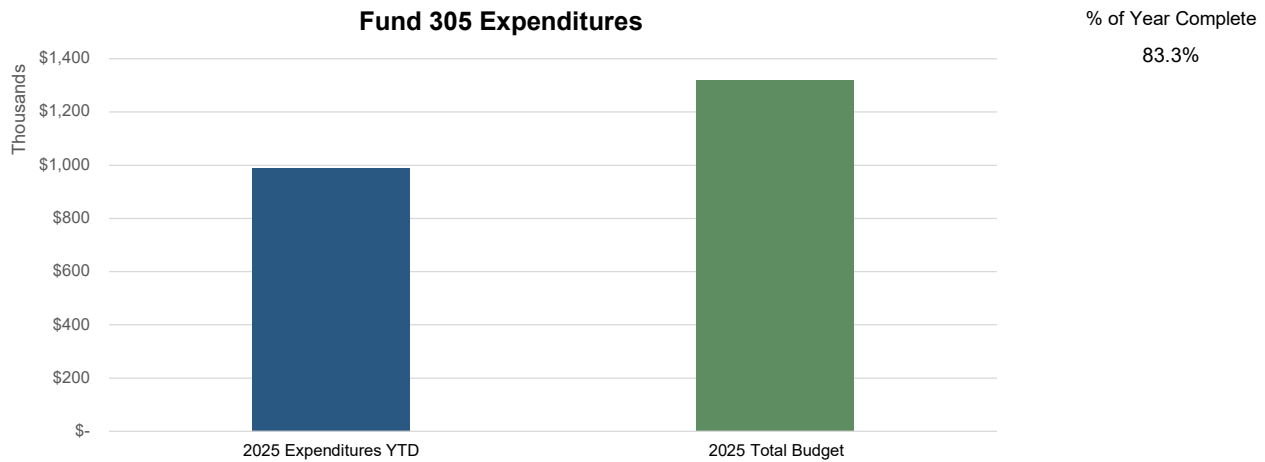


Fund 305 Public Safety Plan Overview

	2025 through October		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	399,377	\$	15,000	2662.5%
Transfers In		-		1,100,000	0.0%
Transfers Out		989,118		1,318,824	75.0%
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Net Revenues Less Expenditures	\$	(589,741)	\$	(203,824)	
					% of Year Complete
					83.3%

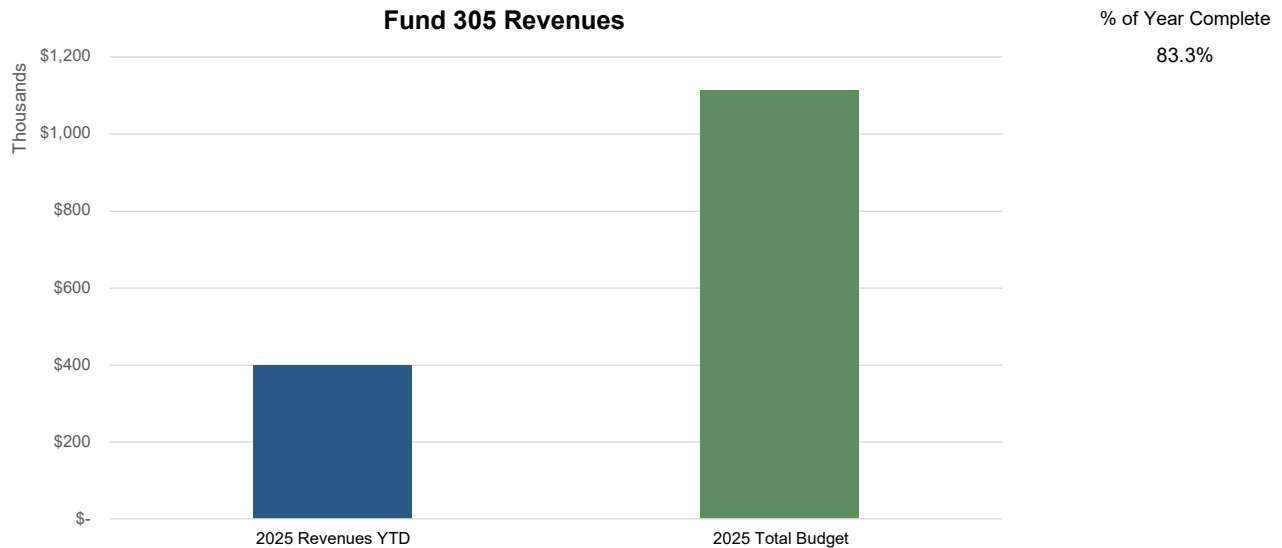
Fund 305 Public Safety Plan
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through October	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 October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Real Estate Excise Tax (REET)	\$ -	\$ 356,359	\$ 356,359	-
Investment Earnings	15,000	43,017	28,017	286.8%
Transfers In	1,100,000	-	(1,100,000)	0%
Total	\$ 1,115,000	\$ 399,376	\$ (715,624)	35.8%



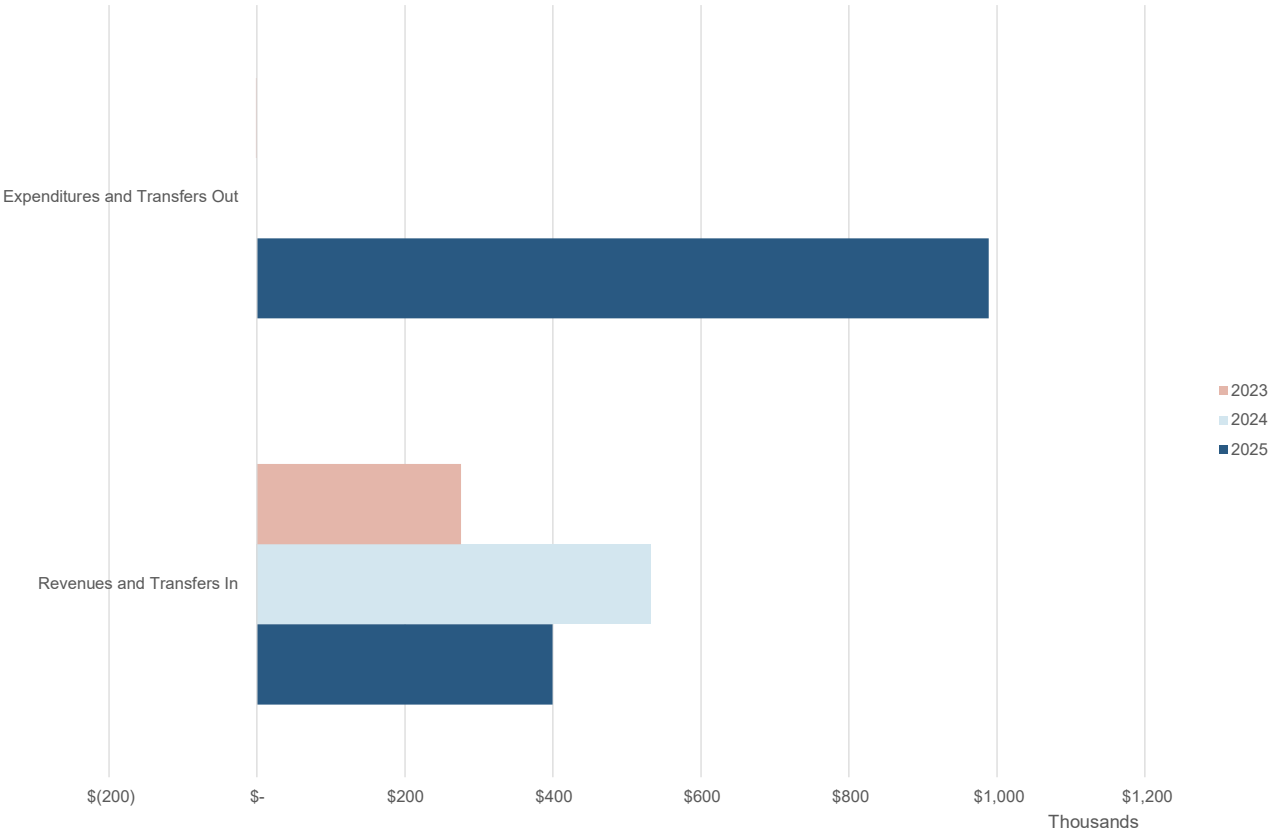
Fund 305 Public Safety Plan
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through October		2024 Expenses through October		2025 Expenses through October		2025 vs 2024	
	\$		\$		\$		\$	%
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 through October		2024 Revenues through October		2025 Revenues through October		2025 vs 2024	
	\$		\$		\$		\$	%
Real Estate Excise Tax (REET)	\$	234,850	\$	479,362	\$	356,359	\$ (123,003)	-25.7%
Investment Earnings		41,163		53,104		43,017	(10,087)	-19%
Total	\$	276,013	\$	532,466	\$	399,376	\$ (133,090)	-25.0%

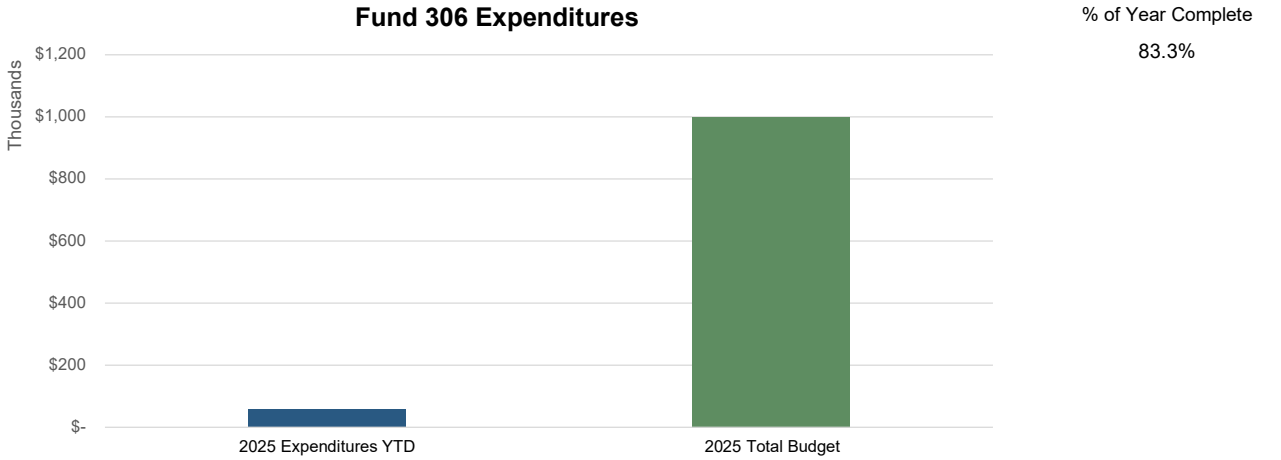
Fund 305 Prior Year Comparisons YTD



Fund 306 City Facilities				
Overview				
	2025 through October		2025 Total Budget	
				Budget Variance % of Annual Budget
Revenues	\$	20,369	\$	846,937
Transfers In		750,000		1,000,000
Expenditures		57,147		1,000,000
Net Revenues Less Expenditures	\$	713,222	\$	846,937
				% of Year Complete
				83.3%

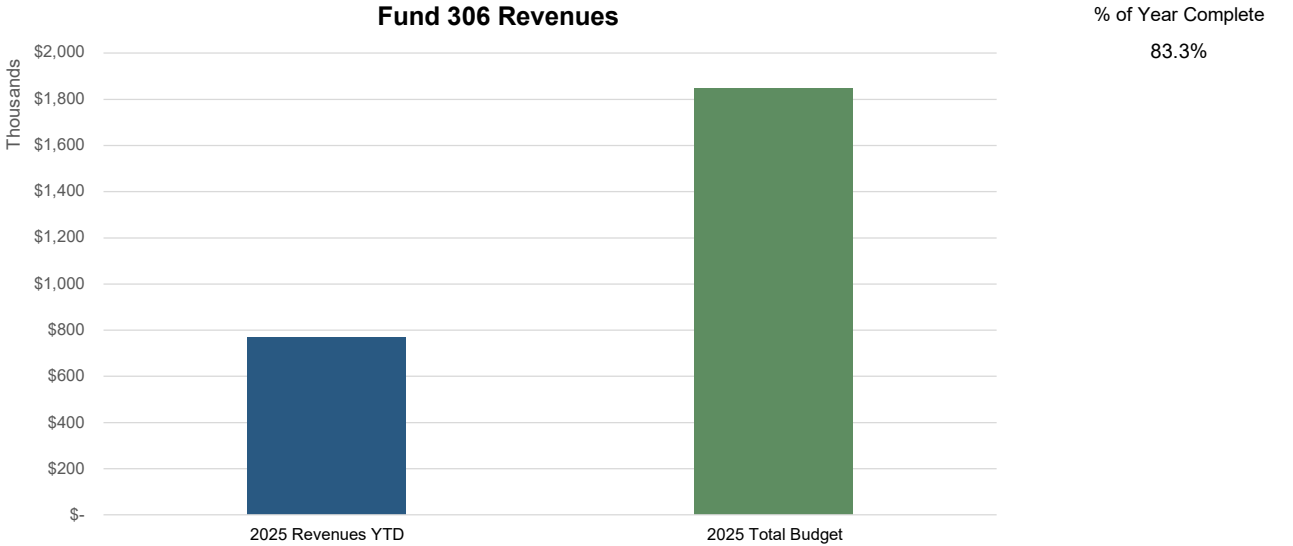
Fund 306 City Facilities Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Services	\$ 1,000,000	\$ 57,147	\$ 942,853	5.7%
Total	\$ 1,000,000	\$ 57,147	\$ 942,853	5.7%



Revenues and Transfers In by Category

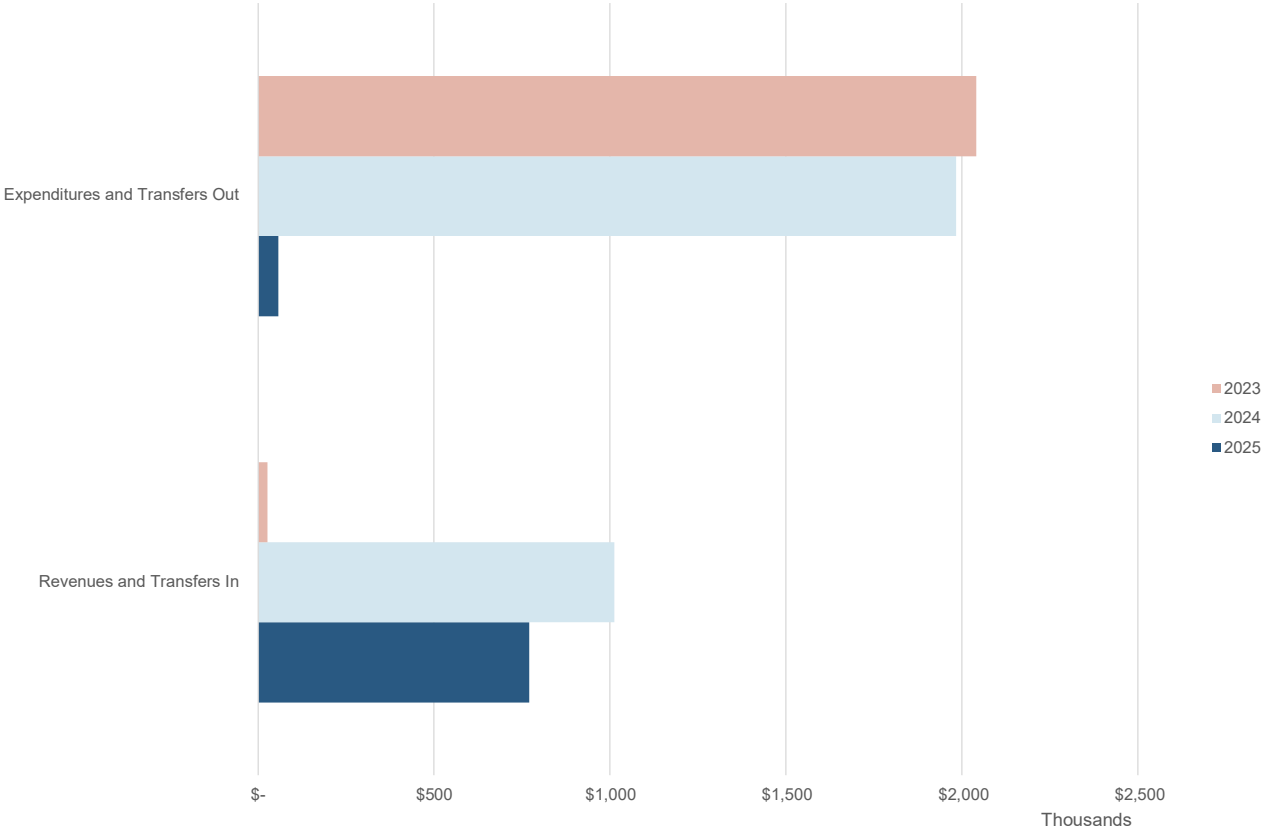
Category	2025 Total Budget	2025 Revenues through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Investment Earnings	\$ 5,000	\$ 20,369	\$ 15,369	407.4%
Rent & Concessions	841,937	-	(841,937)	0.0%
Transfers In	1,000,000	750,000	(250,000)	75%
Total	\$ 1,846,937	\$ 770,369	\$ (1,076,568)	41.7%



Fund 306 City Facilities								
Year-to-Year Expenditures & Transfers Out by Category								
Category	2023 Expenses through October		2024 Expenses through October		2025 Expenses through October		2025 vs 2024	
							\$	%
Services	\$	601,126	\$	1,982,401	\$	57,147	\$ (1,925,254)	-97.1%
Land, Structures, Machinery, Equipment		1,431,735		808		-	(808)	-100.0%
Total	\$	2,040,771	\$	1,983,209	\$	57,147	\$ (1,926,062)	-97.1%

Fund 306 City Facilities Year-to-Year Revenues and Transfers In by Category								
Category	2023 Revenues through October		2024 Revenues through October		2025 Revenues through October		2025 vs 2024	
							\$	%
Grant Revenues		-		246,870		-	(246,870)	-100.0%
Investment Earnings	\$	26,597	\$	15,764	\$	20,369	\$ 4,605	+29.2%
Transfers In		-		750,000		750,000	-	0%
Total	\$	26,597	\$	1,012,634	\$	770,369	\$ (242,265)	-23.9%

Fund 306 Prior Year Comparisons YTD

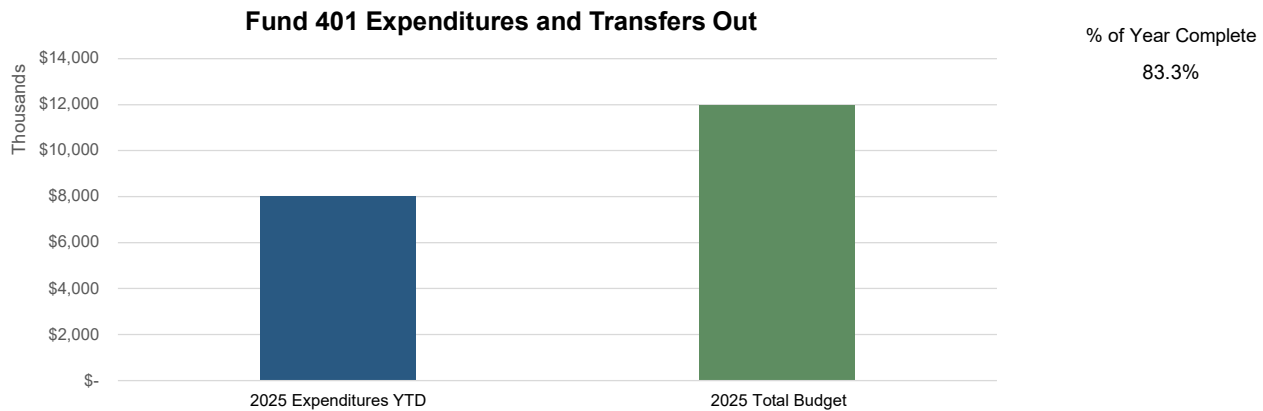


Fund 401 Water Utility Fund
Overview

	2025 through October		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	8,108,843	\$	11,341,356	71.5%
Expenditures		6,838,400		10,493,596	65.2%
Transfers Out		1,198,731		1,507,615	79.5%
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Net Revenues Less Expenditures	\$	71,712	\$	(659,855)	
					% of Year Complete 83.3%

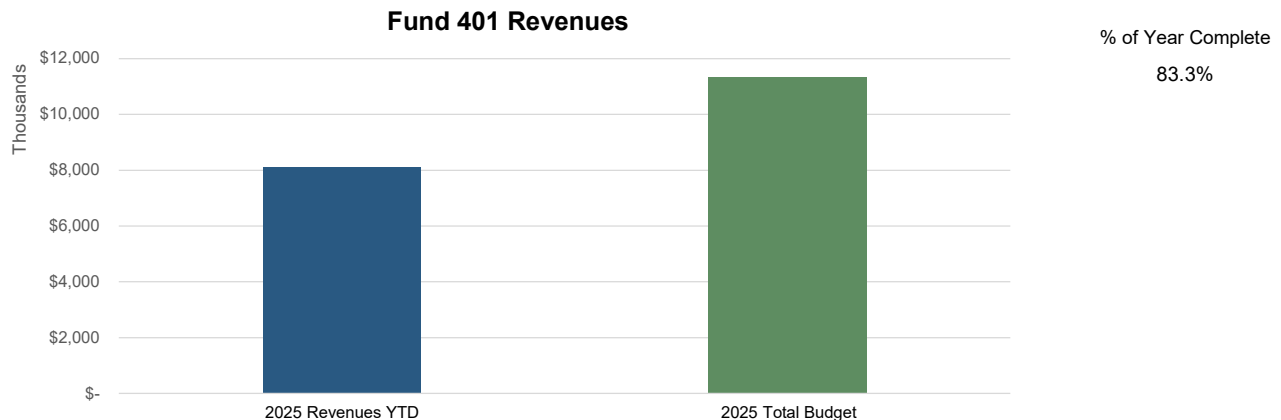
Fund 401 Water Utility Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 957,112	\$ 742,596	\$ 214,516	78%
Benefits	538,827	303,731	235,096	56%
Supplies	3,105,196	2,866,677	238,519	92.3%
Services	5,677,288	1,758,799	3,918,489	31.0%
Land, Structures, Machinery, Equipment	-	1,165,539	(1,165,539)	-
Other Expenditures	215,173	1,058	214,115	0.5%
Transfers Out - Internal Cost Allocation	816,232	680,194	136,038	83%
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	\$ 8,037,131	\$ 3,964,080	67.0%



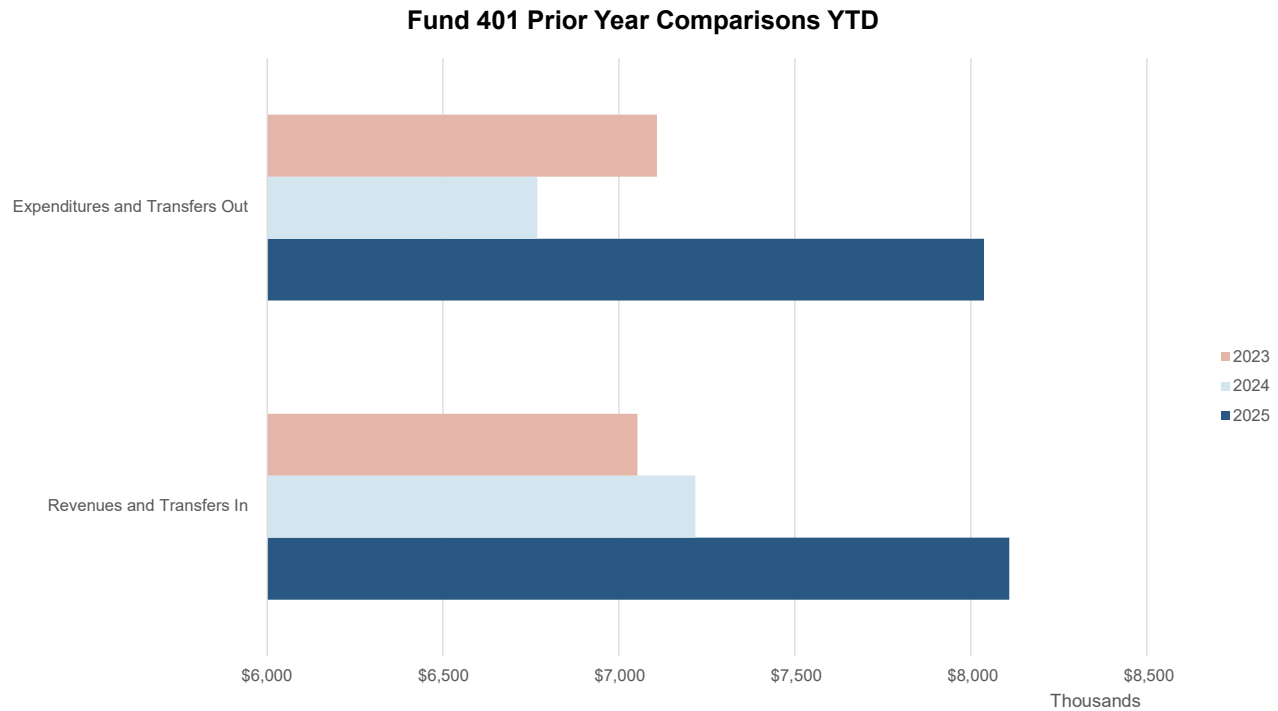
Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Water Sales	\$ 9,239,856	\$ 7,999,992	\$ (1,239,864)	86.6%
Security Revenue	-	4,010	4,010	-
Other Income	1,500	28,340	26,840	1889.3%
Investment Earnings	100,000	76,500	(23,500)	76.5%
Bond Proceeds	2,000,000	-	(2,000,000)	0%
Total	\$ 11,341,356	\$ 8,108,842	\$ (3,232,514)	71.5%



Fund 401 Water Utility Fund Year-to-Year Expenditures & Transfers Out by Category						
Category	2023 Expenses through October		2024 Expenses through October		2025 Expenses through October	
					2025 vs 2024 \$ %	
Salaries, Wages, & Overtime	\$	608,243	\$	741,110	\$	742,596
Benefits		280,869		327,063		303,731
Supplies		2,703,810		2,748,748		2,866,677
Services		1,701,252		1,640,669		1,758,799
Land, Structures, Machinery, Equipment		829,662		56,065		1,165,539
Other Expenditures		83,493		82,596		1,058
Transfers Out - Internal Cost Allocation		616,960		647,804		680,194
Transfers Out - Debt Service		268,534		268,534		268,537
Transfers Out to Other Funds		14,819		255,000		250,000
Total	\$	7,107,642	\$	6,767,589	\$	8,037,131
					\$	1,269,542
						+18.8%

Fund 401 Water Utility Fund Year-to-Year Revenues and Transfers In by Category						
Category	2023 Revenues through October		2024 Revenues through October		2025 Revenues through October	
					2025 vs 2024 \$ %	
Water Sales	\$	6,845,659	\$	7,073,323	\$	7,999,992
Security Revenue		8,747		6,626		4,010
Other Income		34,405		1,303		28,340
Investment Earnings		163,743		135,645		76,500
Total	\$	7,052,554	\$	7,216,897	\$	8,108,842
					\$	891,945
						+12.4%



Fund 402 Sewer Utility Fund
Overview

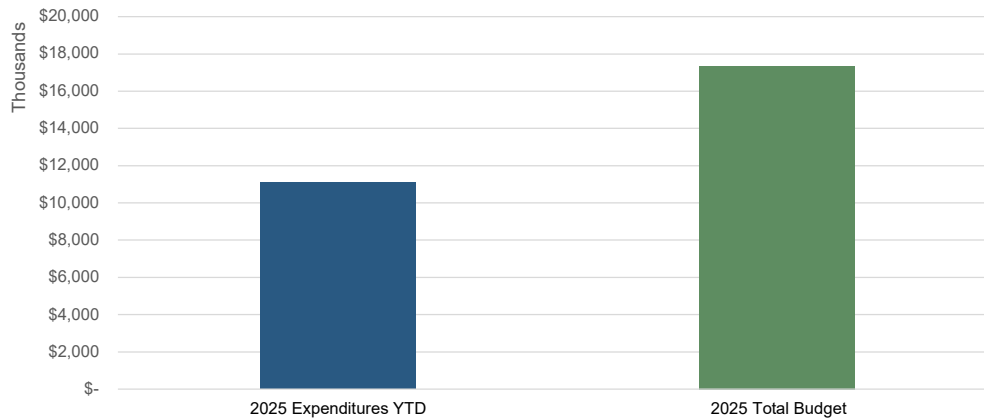
	2025 through October		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	9,981,229	\$	12,527,105	79.7%
Expenditures		10,112,246		16,129,584	62.7%
Transfers Out		973,120		1,221,086	79.7%
Net Revenues Less Expenditures	\$	(1,104,137)	\$	(4,823,565)	
					% of Year Complete 83.3%

Fund 402 Sewer Utility Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 666,584	\$ 610,813	\$ 55,771	92%
Benefits	482,884	259,688	223,196	54%
Supplies	6,214,355	4,727,018	1,487,337	76.1%
Services	8,611,358	1,895,696	6,715,662	22.0%
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	573,054	114,612	83%
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	\$ 11,085,365	\$ 6,265,305	63.9%

Fund 402 Expenditures and Transfers Out

% of Year Complete
83.3%

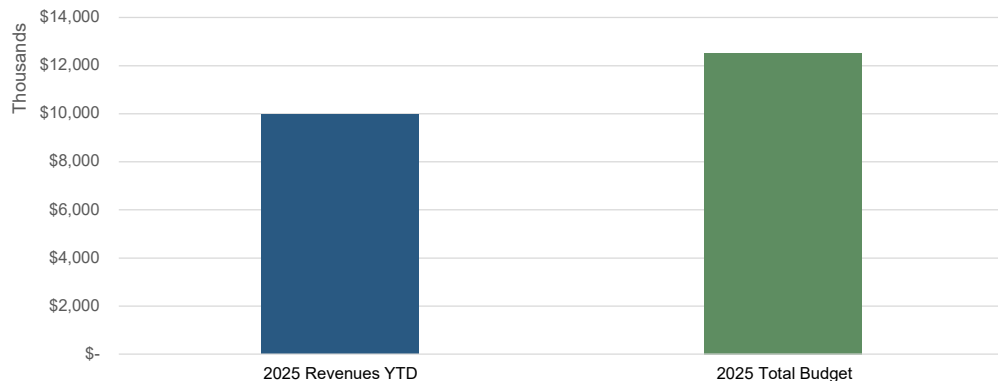


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Sewer Sales	\$ 12,127,105	\$ 9,600,117	\$ (2,526,988)	79.2%
Other Income	-	87,158	87,158	-
Investment Earnings	400,000	293,954	(106,046)	73.5%
Total	\$ 12,527,105	\$ 9,981,229	\$ (2,545,876)	79.7%

Fund 402 Revenues

% of Year Complete
83.3%



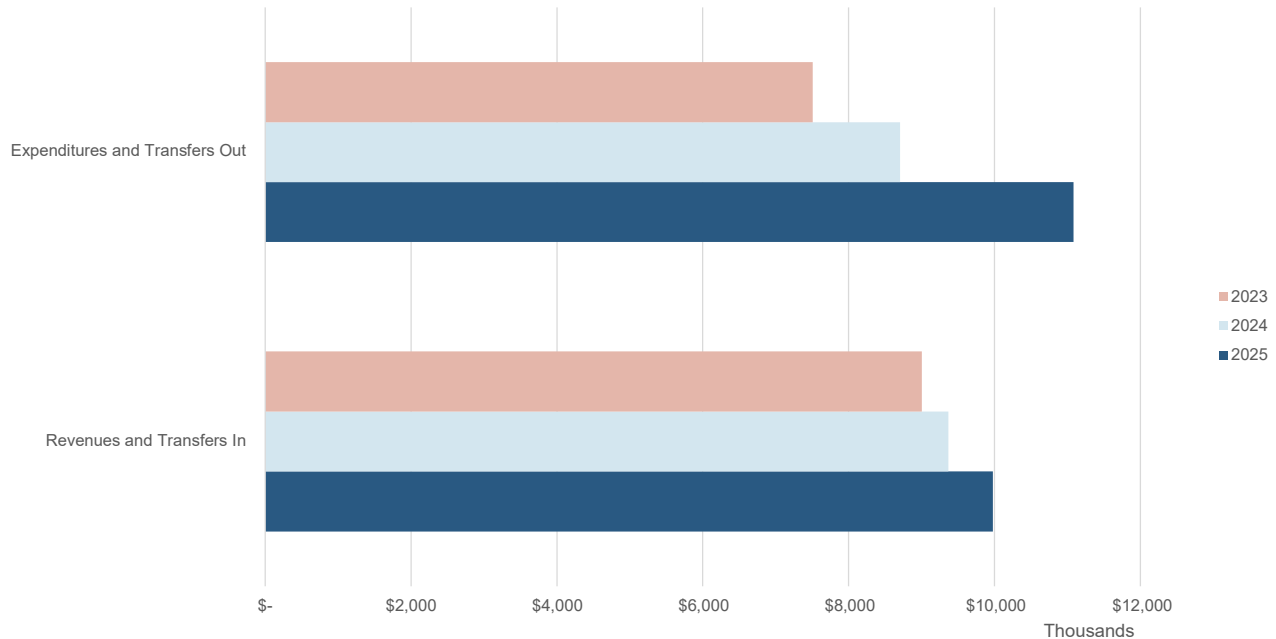
Fund 402 Sewer Utility Fund
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through October		2024 Expenses through October		2025 Expenses through October		2025 vs 2024	
							\$	%
Salaries, Wages, & Overtime	\$	727,802	\$	1,007,086	\$	610,813	\$ (396,273)	-39.3%
Benefits		318,067		397,718		259,688	(138,030)	-34.7%
Supplies		3,656,731		4,395,928		4,727,018	331,090	+7.5%
Services		1,864,935		1,820,190		1,895,696	75,506	+4.1%
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		519,780		545,766		573,054	27,288	+5%
Transfers Out - Debt Service		150,063		150,063		150,066	3	+0%
Transfers Out to Other Funds		25,899		147,500		250,000	102,500	+69%
Total	\$	7,505,610	\$	8,704,238	\$	11,085,365	\$ 2,381,127	+27.4%

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

Category	2023 Revenues through October		2024 Revenues through October		2025 Revenues through October		2025 vs 2024	
							\$	%
Sewer Sales	\$	8,548,260	\$	8,956,136	\$	9,600,117	\$ 643,981	+7%
Other Income		46,433		6,195		87,158	80,963	+1306.9%
Investment Earnings		408,933		406,972		293,954	(113,018)	-27.8%
Total	\$	9,003,626	\$	9,369,303	\$	9,981,229	\$ 611,926	+6.5%

Fund 402 Prior Year Comparisons YTD



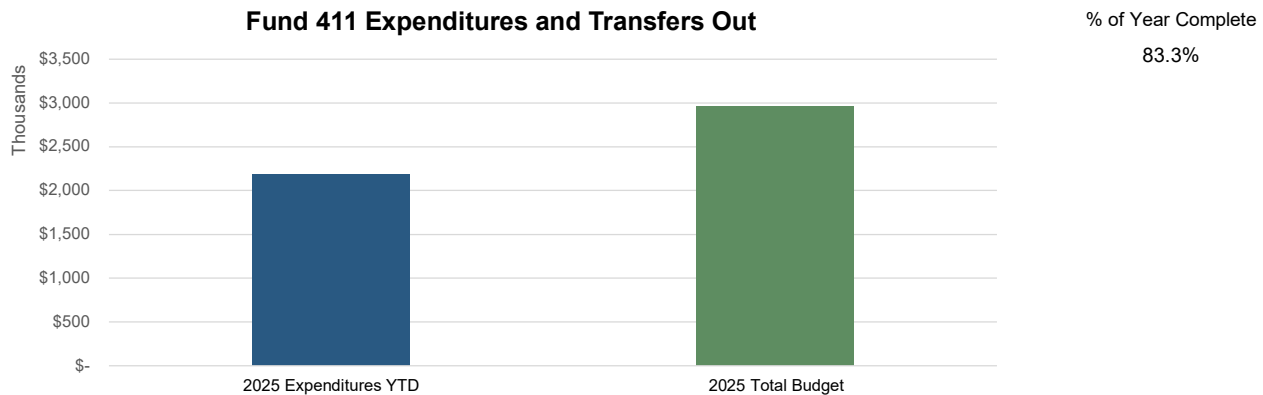
Fund 411 Foster Golf Course

Overview

	2025 through October		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	2,624,096	\$	2,487,500	105.5%
Transfers In		225,000		300,000	75.0%
Expenditures		1,992,027		2,719,666	73.2%
Transfers Out		201,490		241,788	83.3%
Net Revenues Less Expenditures	\$	655,579	\$	(173,954)	
					% of Year Complete 83.3%

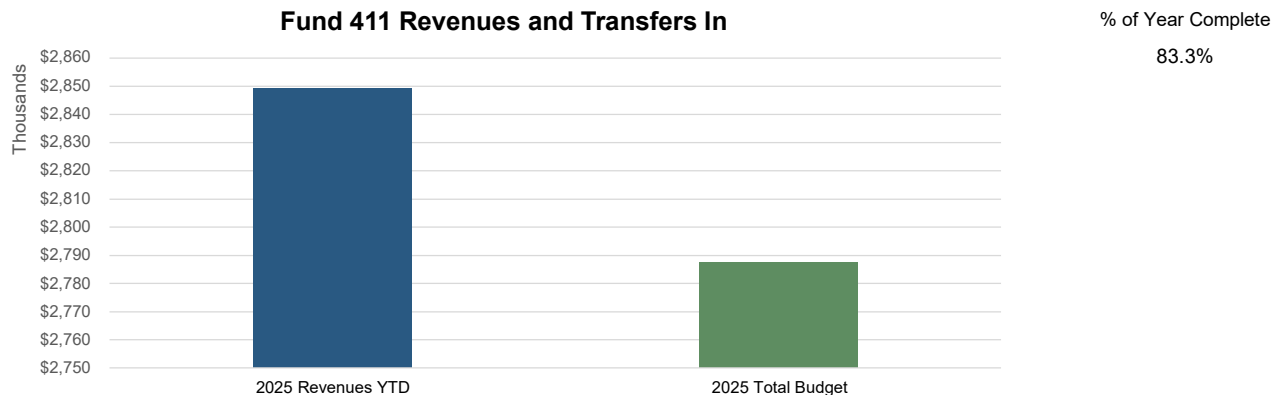
Fund 411 Foster Golf Course Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 1,077,911	\$ 887,962	\$ 189,949	82%
Benefits	395,385	333,979	61,406	84%
Supplies	362,145	359,784	2,361	99.3%
Services	360,225	356,348	3,877	98.9%
Land, Structures, Machinery, Equipment	524,000	53,954	470,046	10%
Transfers Out - Internal Cost Allocation	241,788	201,490	40,298	83%
Total	\$ 2,961,454	\$ 2,193,517	\$ 767,937	74.1%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Gambling & Excise Taxes	\$ 3,000	\$ -	\$ (3,000)	0.0%
Greens Fees	1,610,000	1,923,322	313,322	119.5%
General Government Revenue	165,000	180,036	15,036	109.1%
Culture and Recreation Fees	5,000	3,506	(1,494)	70.1%
Other Income	11,000	27,294	16,294	248.1%
Investment Earnings	60,000	56,350	(3,650)	93.9%
Rent & Concessions	633,500	433,590	(199,910)	68.4%
Transfer In From General Fund	300,000	225,000	(75,000)	75%
Total	\$ 2,787,500	\$ 2,849,098	\$ 61,598	102.2%



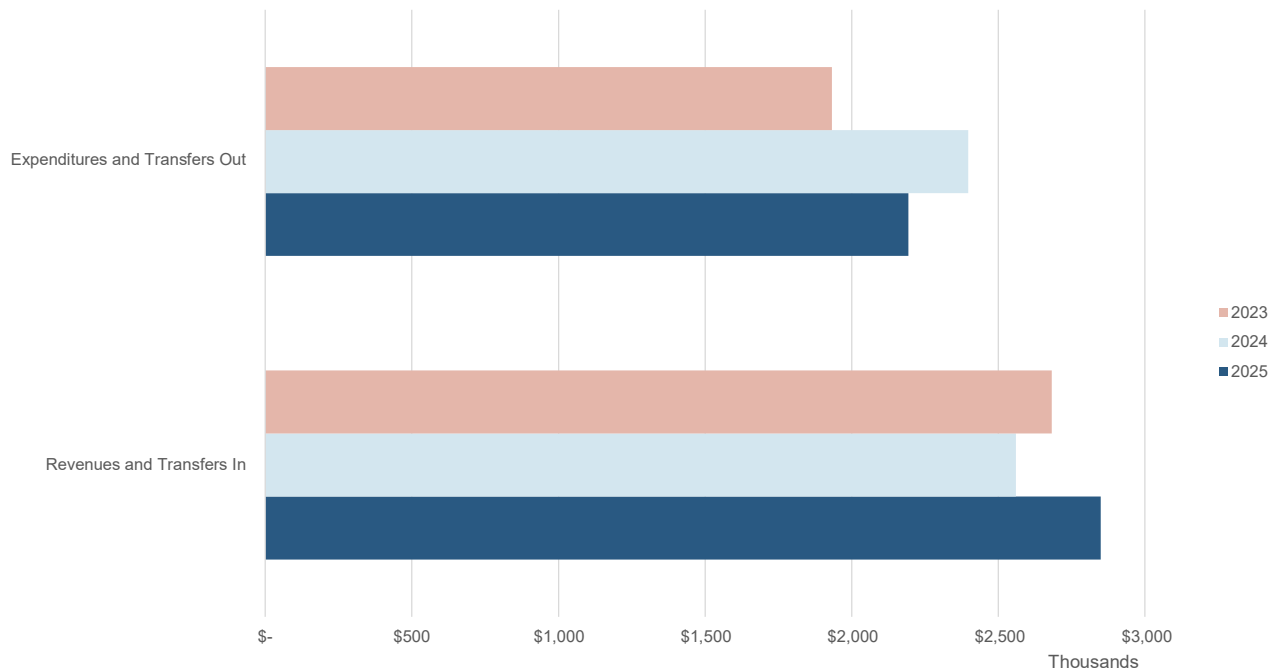
Fund 411 Foster Golf Course
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through October		2024 Expenses through October		2025 Expenses through October		2025 vs 2024	
							\$	%
Salaries, Wages, & Overtime	\$	679,705	\$	874,433	\$	887,962	\$ 13,529	+1.5%
Benefits		301,358		322,948		333,979	11,031	+3.4%
Supplies		332,134		257,278		359,784	102,506	+39.8%
Services		407,719		463,990		356,348	(107,642)	-23.2%
Land, Structures, Machinery, Equipment		28,582		287,174		53,954	(233,220)	-81.2%
Transfers Out - Internal Cost Allocation		182,760		191,894		201,490	9,596	+5%
Total	\$	1,932,258	\$	2,397,717	\$	2,193,517	\$ (204,200)	-8.5%

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

Category	2023 Revenues through October		2024 Revenues through October		2025 Revenues through October		2025 vs 2024	
							\$	%
Greens Fees	\$	1,733,511	\$	1,677,068	\$	1,923,322	\$ 246,254	+14.7%
General Government Revenue		159,863		140,974		180,036	39,062	+27.7%
Culture and Recreation Fees		1,405		4,731		3,506	(1,225)	-25.9%
Other Income		30,499		14,665		27,294	12,629	+86%
Investment Earnings		57,751		72,333		56,350	(15,983)	-22%
Rent & Concessions		461,595		421,230		433,590	12,360	+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	\$	2,682,424	\$	2,560,001	\$	2,849,098	\$ 289,097	+11.3%

Fund 411 Prior Year Comparisons YTD



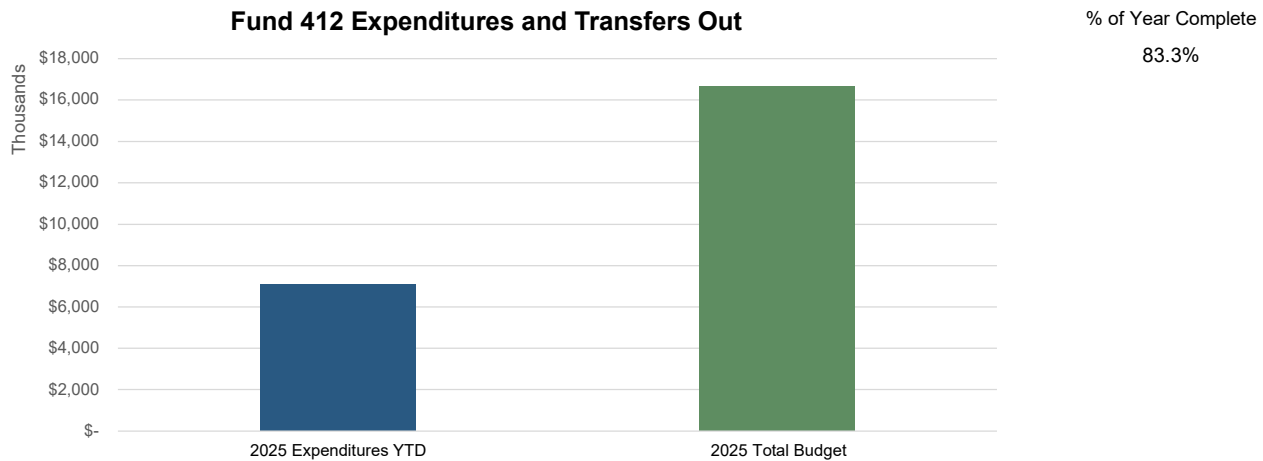
Fund 412 Surface Water Utility Fund

Overview

	2025 through October		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	10,477,327	\$	14,742,267	71.1%
Expenditures		5,864,437		15,103,982	38.8%
Transfers Out		1,227,443		1,555,760	78.9%
Net Revenues Less Expenditures	\$	3,385,447	\$	(1,917,475)	
					% of Year Complete 83.3%

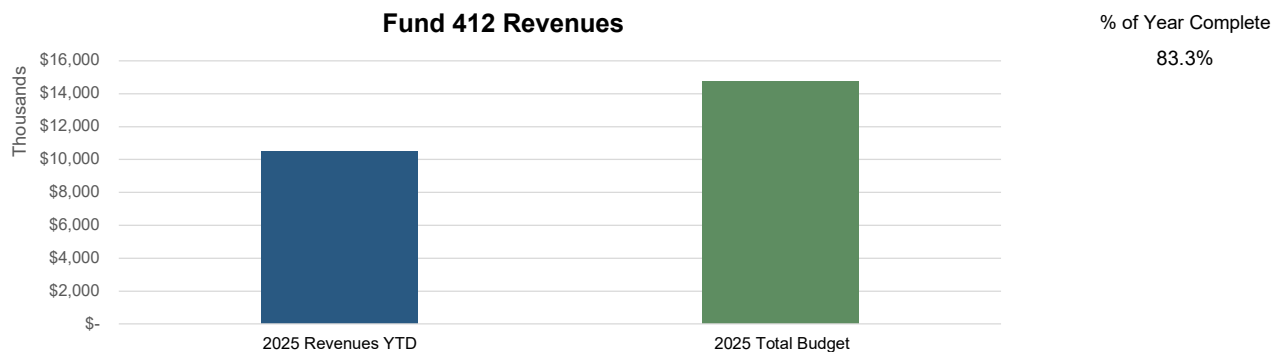
Fund 412 Surface Water Utility Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 2,028,653	\$ 1,426,489	\$ 602,164	70%
Benefits	1,023,526	540,573	482,953	53%
Supplies	72,665	58,411	14,254	80.4%
Services	11,957,541	3,405,185	8,552,356	28.5%
Land, Structures, Machinery, Equipment	-	433,292	(433,292)	-
Other Expenditures	21,597	488	21,109	2%
Transfers Out - Internal Cost Allocation	727,476	606,230	121,246	83%
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	\$ 7,091,881	\$ 9,567,861	42.6%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through October	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	748,083	(2,573,917)	22.5%
Other Income	2,643,000	768,717	(1,874,283)	29.1%
Investment Earnings	300,000	389,546	89,546	129.8%
Total	\$ 14,742,267	\$ 10,477,326	\$ (4,264,941)	71.1%



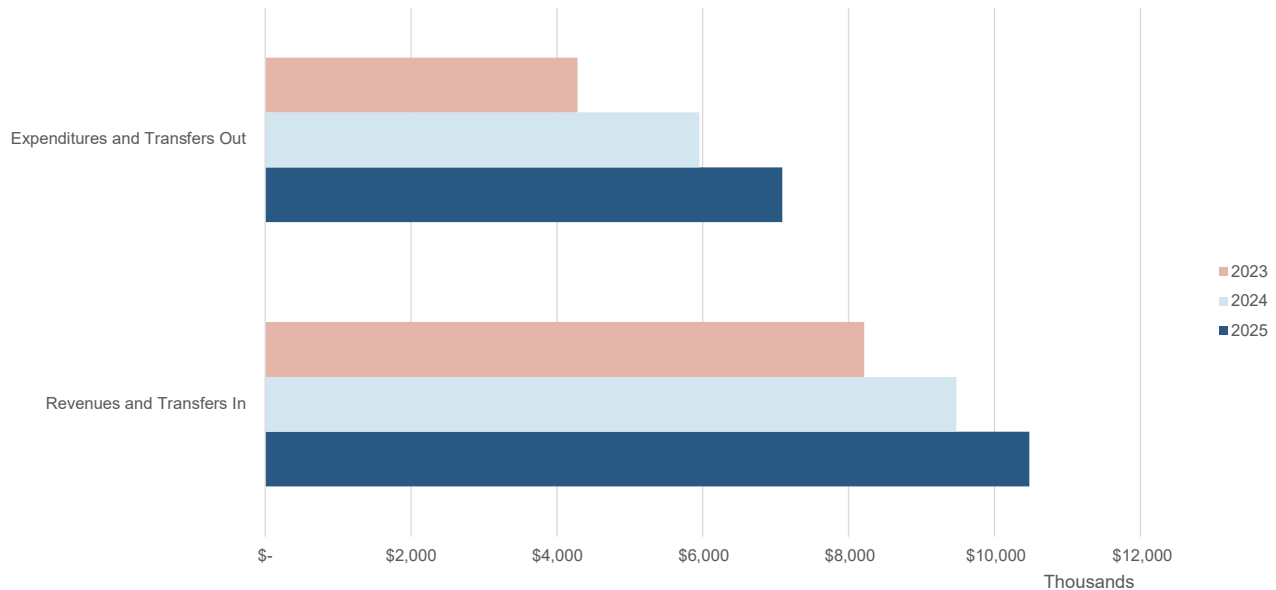
Fund 412 Surface Water Utility Fund
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through October		2024 Expenses through October		2025 Expenses through October		2025 vs 2024	
							\$	%
Salaries, Wages, & Overtime	\$	1,009,755	\$	1,422,021	\$	1,426,489	\$ 4,468	+0.3%
Benefits		460,025		552,221		540,573	(11,648)	-2.1%
Supplies		42,285		75,759		58,411	(17,348)	-22.9%
Services		1,580,507		1,808,611		3,405,185	1,596,574	+88.3%
Land, Structures, Machinery, Equipment		-		528,769		433,292	(95,477)	-18.1%
Other Expenditures		262,901		261,376		488	(260,888)	-100%
Transfers Out - Internal Cost Allocation		549,870		577,362		606,230	28,868	+5%
Transfers Out - Debt Service		371,209		371,209		371,213	4	+0%
Transfers Out to Other Funds		6,750		359,500		250,000	(109,500)	-30%
Total	\$	4,283,302	\$	5,956,828	\$	7,091,881	\$ 1,135,053	+19.1%

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

Category	2023 Revenues through October		2024 Revenues through October		2025 Revenues through October		2025 vs 2024	
							\$	%
Surface Water Sales	\$	7,767,059	\$	8,090,765	\$	8,570,997	\$ 480,232	+6%
Permits		-		-		(17)	(17)	-
Grant Revenues		64,903		149,011		748,083	599,072	+402.0%
Other Income		122,212		810,324		768,717	(41,607)	-5.1%
Investment Earnings		260,036		427,559		389,546	(38,013)	-9%
Total	\$	8,214,210	\$	9,477,659	\$	10,477,326	\$ 999,667	+10.5%

Fund 412 Prior Year Comparisons YTD

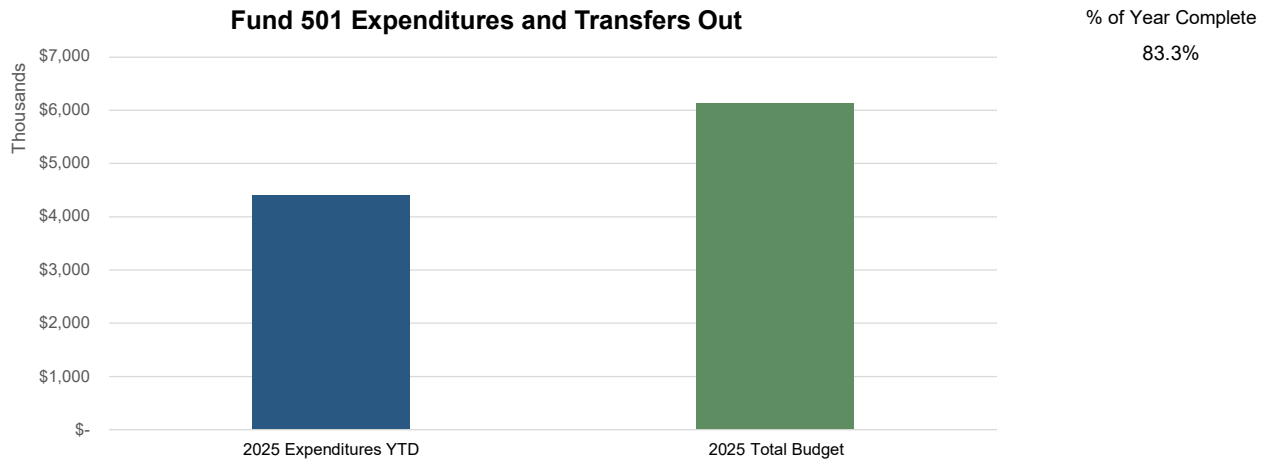


Fund 501 Equipment Rental
Overview

	2025 through October		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	4,985,517	\$	6,223,147	80.1%
Expenditures		4,091,434		5,749,503	71.2%
Transfers Out		321,924		386,308	83.3%
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Net Revenues Less Expenditures	\$	572,159	\$	87,336	
					% of Year Complete 83.3%

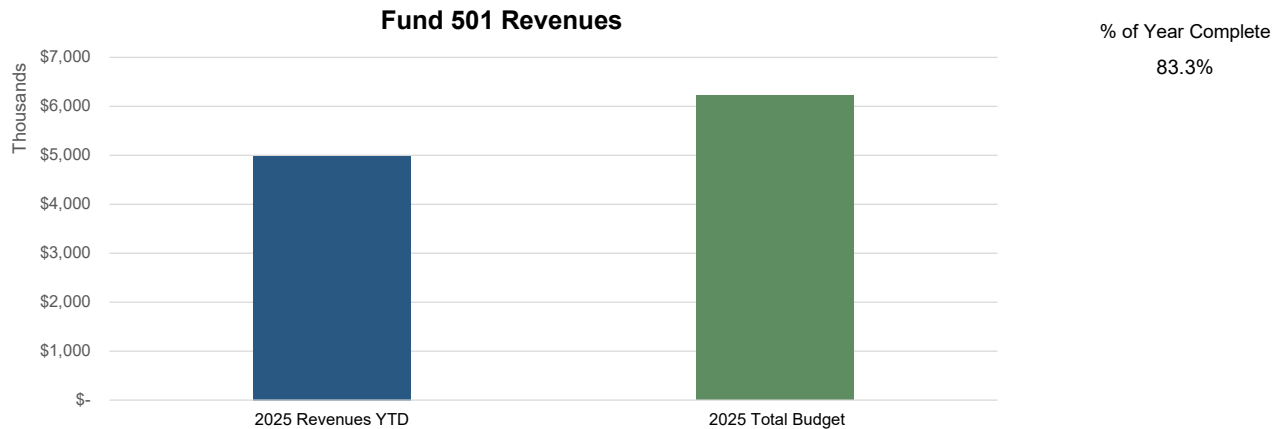
Fund 501 Equipment Rental
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 519,798	\$ 426,651	\$ 93,147	82%
Benefits	237,888	187,704	50,184	79%
Supplies	790,900	724,602	66,298	91.6%
Services	1,903,717	1,525,095	378,622	80.1%
Land, Structures, Machinery, Equipment	2,297,200	1,227,384	1,069,816	53%
Transfers Out - Internal Cost Allocation	386,308	321,924	64,384	83%
Total	\$ 6,135,811	\$ 4,413,360	\$ 1,722,451	71.9%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Fleet Replacement Charges	\$ 2,294,324	\$ 1,911,933	\$ (382,391)	83.3%
Fleet Lease Charges	3,526,723	2,645,039	(881,684)	75.0%
Fleet Repair Charges	200,000	156,895	(43,105)	78.4%
Other Income	2,100	3,045	945	145.0%
Investment Earnings	40,000	61,926	21,926	154.8%
Sale of Capital Assets	160,000	206,680	46,680	129.2%
Total	\$ 6,223,147	\$ 4,985,518	\$ (1,237,629)	80.1%



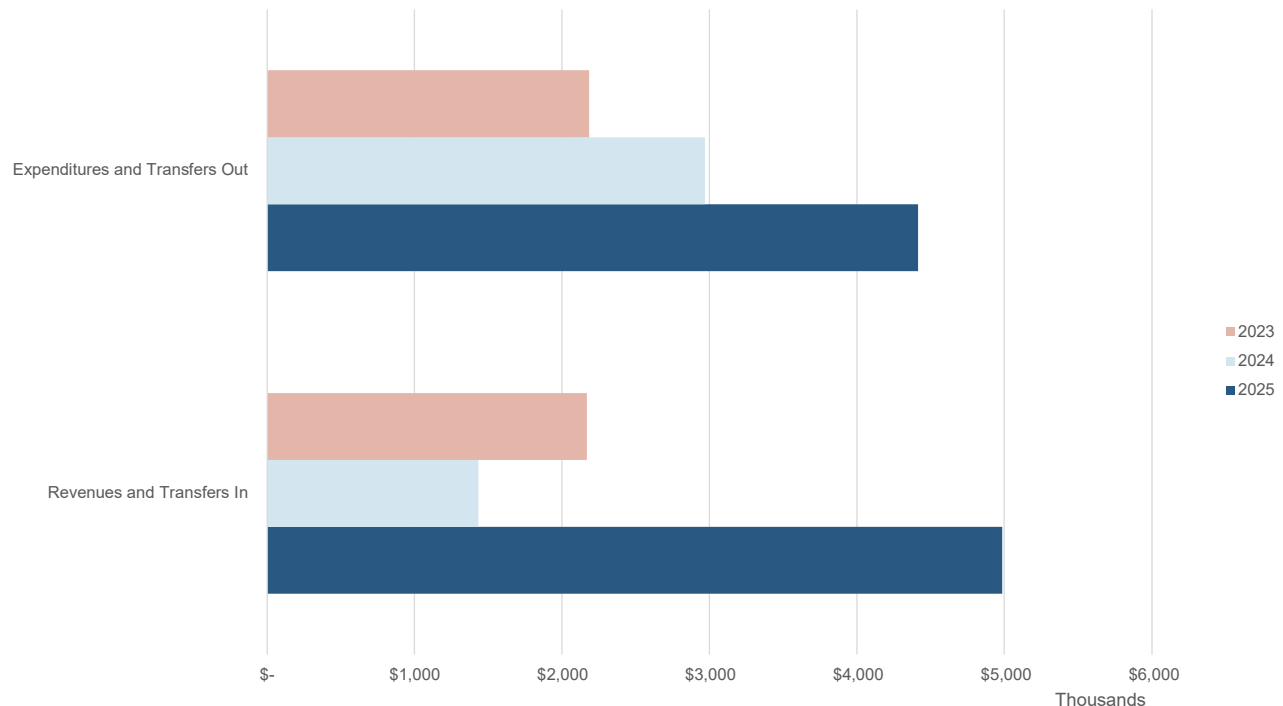
Fund 501 Equipment Rental
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through October		2024 Expenses through October		2025 Expenses through October		2025 vs 2024	
							\$	%
Salaries, Wages, & Overtime	\$	286,351	\$	406,163	\$	426,651	\$ 20,488	+5.0%
Benefits		145,560		181,290		187,704	6,414	+3.5%
Supplies		639,651		625,297		724,602	99,305	+15.9%
Services		677,747		1,318,420		1,525,095	206,675	+15.7%
Land, Structures, Machinery, Equipment		142,195		130,376		1,227,384	1,097,008	+841.4%
Transfers Out - Internal Cost Allocation		291,990		306,594		321,924	15,330	+5%
Total	\$	2,183,494	\$	2,968,140	\$	4,413,360	\$ 1,445,220	+48.7%

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

Category	2023 Revenues through October		2024 Revenues through October		2025 Revenues through October		2025 vs 2024	
							\$	%
Fleet Replacement Charges	\$	875,432	\$	1,033,956	\$	1,911,933	\$ 877,977	+85%
Fleet Lease Charges		754,289		-		2,645,039	2,645,039	-
Fleet Repair Charges		13,368		193,780		156,895	(36,885)	-19.0%
Other Income		85		571		3,045	2,474	+433.3%
Investment Earnings		172,254		142,305		61,926	(80,379)	-56%
Sale of Capital Assets		353,474		61,587		206,680	145,093	+236%
Total	\$	2,168,902	\$	1,432,199	\$	4,985,518	\$ 3,553,319	+248.1%

Fund 501 Prior Year Comparisons YTD



Fund 502 Insurance - Active Employees

Overview

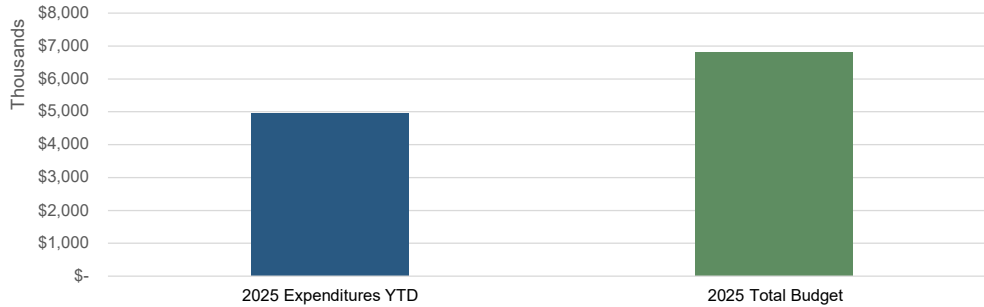
	2025 through October		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	5,896,262	\$	8,302,594	71.0%
Expenditures		4,783,784		6,599,439	72.5%
Transfers Out		174,231		209,077	83.3%
Net Revenues Less Expenditures	\$	938,247	\$	1,494,078	
					% of Year Complete 83.3%

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

Category	2025 Total Budget	2025 Expenses through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Self Insurance Medical Claims	\$ 4,108,327	\$ 2,902,688	\$ 1,205,639	71%
Dental Claims	413,306	356,396	56,910	86%
Prescription Claims	1,158,759	1,127,396	31,363	97.3%
Vision Claims	21,641	15,445	6,196	71.4%
Stop Loss Reimbursements	-	(333,717)	333,717	-
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	174,231	34,846	83%
Total	\$ 6,805,516	\$ 4,957,324	\$ 1,848,192	72.8%

Fund 502 Expenditures and Transfers Out

% of Year Complete
83.3%

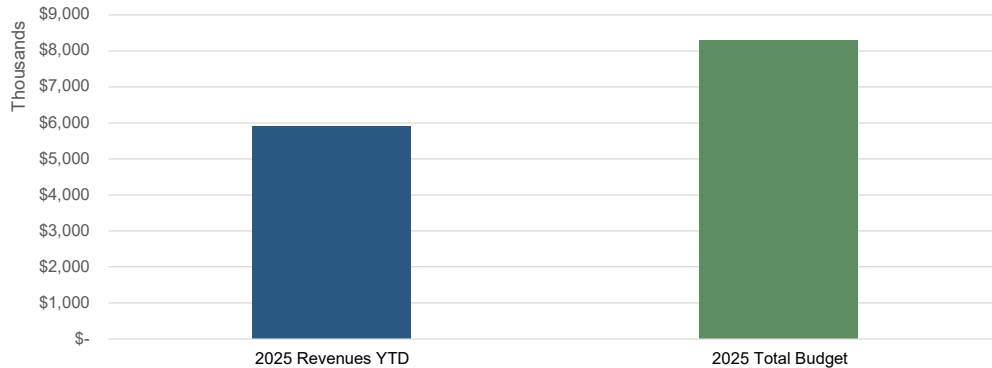


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Employer Trust Contributions	\$ 7,943,114	\$ 5,378,201	\$ (2,564,913)	67.7%
Employee Voluntary Contributions	-	55,911	55,911	-
Employee Mandatory Contributions	311,980	278,210	(33,770)	89.2%
Employee Benefit Program Services	-	86	86	-
Investment Earnings	47,500	183,854	136,354	387.1%
Total	\$ 8,302,594	\$ 5,896,262	\$ (2,406,332)	71.0%

Fund 502 Revenues

% of Year Complete
83.3%



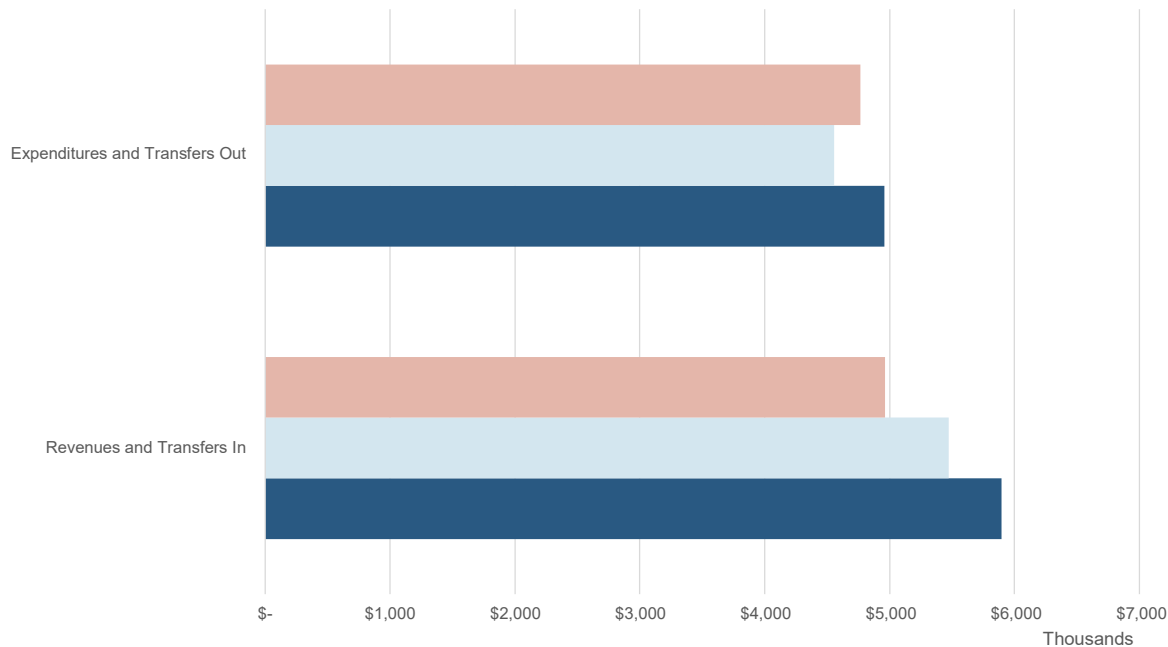
Fund 502 Insurance - Active Employees
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through October		2024 Expenses through October		2025 Expenses through October		2025 vs 2024	
	\$		\$		\$		%	
Self Insurance Medical Claims	\$	3,157,715	\$	3,033,729	\$	2,902,688	\$ (131,041)	-4.3%
Dental Claims		335,772		316,662		356,396	39,734	+12.5%
Prescription Claims		739,669		880,059		1,127,396	247,337	+28.1%
Vision Claims		13,453		14,645		15,445	800	+5.5%
Stop Loss Reimbursements		(44,611)		(403,754)		(333,717)	70,037	-17.3%
TPA Admin Fees		116,335		128,408		144,612	16,204	+12.6%
Excess Loss Prem		235,105		365,721		526,027	160,306	+43.8%
Employee Wellness Supplies		628		501		691	190	+38%
Contracted Services		52,114		52,111		34,999	(17,112)	-33%
Employee Wellness Services		431		3,355		9,247	5,892	+176%
Transfers Out - Internal Cost Allocation		158,030		165,935		174,231	8,296	+5%
Total	\$	4,764,641	\$	4,557,372	\$	4,958,015	\$ 400,643	+8.8%

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

Category	2023 Revenues through October		2024 Revenues through October		2025 Revenues through October		2025 vs 2024	
	\$		\$		\$		%	
Employer Trust Contributions	\$	4,667,952	\$	5,125,835	\$	5,378,201	\$ 252,366	+5%
Employee Voluntary Contributions		56,950		30,916		55,911	24,995	+80.8%
Employee Mandatory Contributions		71,110		128,377		278,210	149,833	+116.7%
Employee Benefit Program Services		-		-		86	86	-
Investment Earnings		167,630		188,662		183,854	(4,808)	-3%
Total	\$	4,963,642	\$	5,473,790	\$	5,896,262	\$ 422,472	+7.7%

Fund 502 Prior Year Comparisons YTD



Fund 503 Insurance - LEOFF I Retirees

Overview

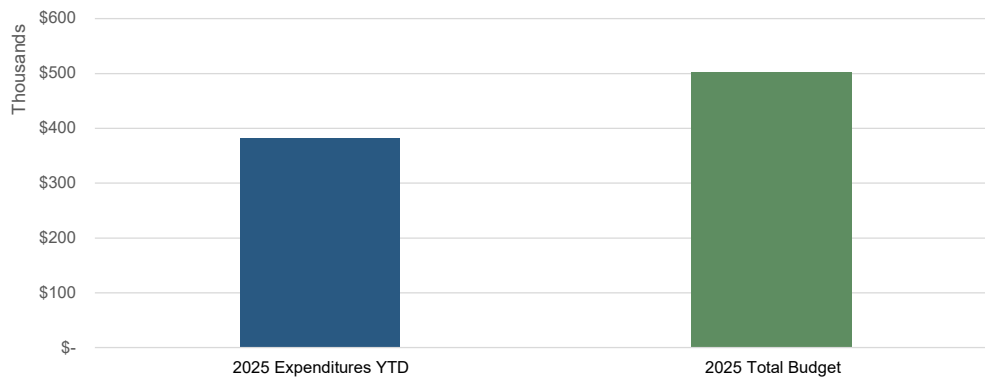
	2025 through October		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	341,755	\$	546,347	62.6%
Transfers In		300,000		-	-
Expenditures		371,489		488,766	76.0%
Transfers Out		11,614		13,938	83.3%
Net Revenues Less Expenditures	\$	258,652	\$	43,643	
					% of Year Complete 83.3%

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

Category	2025 Total Budget	2025 Expenses through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Self Insurance Medical Claims	\$ 150,000	\$ 60,123	\$ 89,877	40%
Dental Claims	32,931	36,786	(3,855)	112%
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	15,000	80,420	(65,420)	536%
Out of Pocket	75,000	2,620	72,380	3%
Medicare Plan B	-	17,887	(17,887)	-
Contracted Services	5,000	-	5,000	0%
Transfers Out - Internal Cost Allocation	13,938	11,614	2,324	83%
Total	\$ 502,704	\$ 383,102	\$ 119,602	76.2%

Fund 503 Expenditures and Transfers Out

% of Year Complete
83.3%

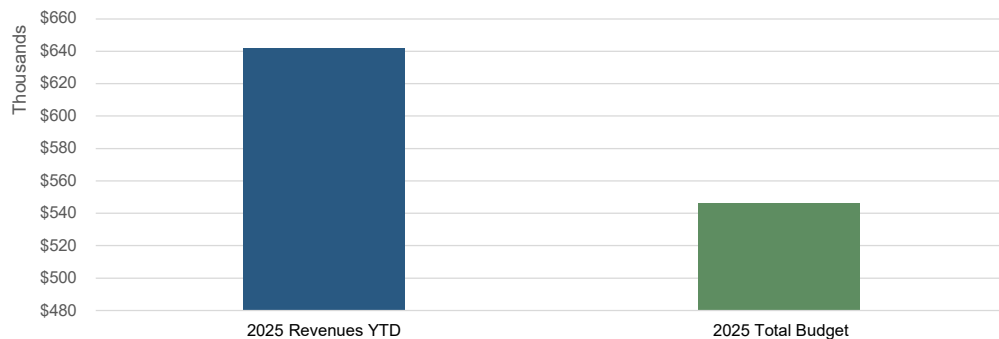


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through October	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Employer Trust Contributions	\$ 545,833	\$ 341,561	\$ (204,272)	62.6%
Investment Earnings	514	194	(320)	37.7%
Transfer In From General Fund	-	300,000	300,000	-
Total	\$ 546,347	\$ 641,755	\$ 95,408	117.5%

Fund 503 Revenues

% of Year Complete
83.3%



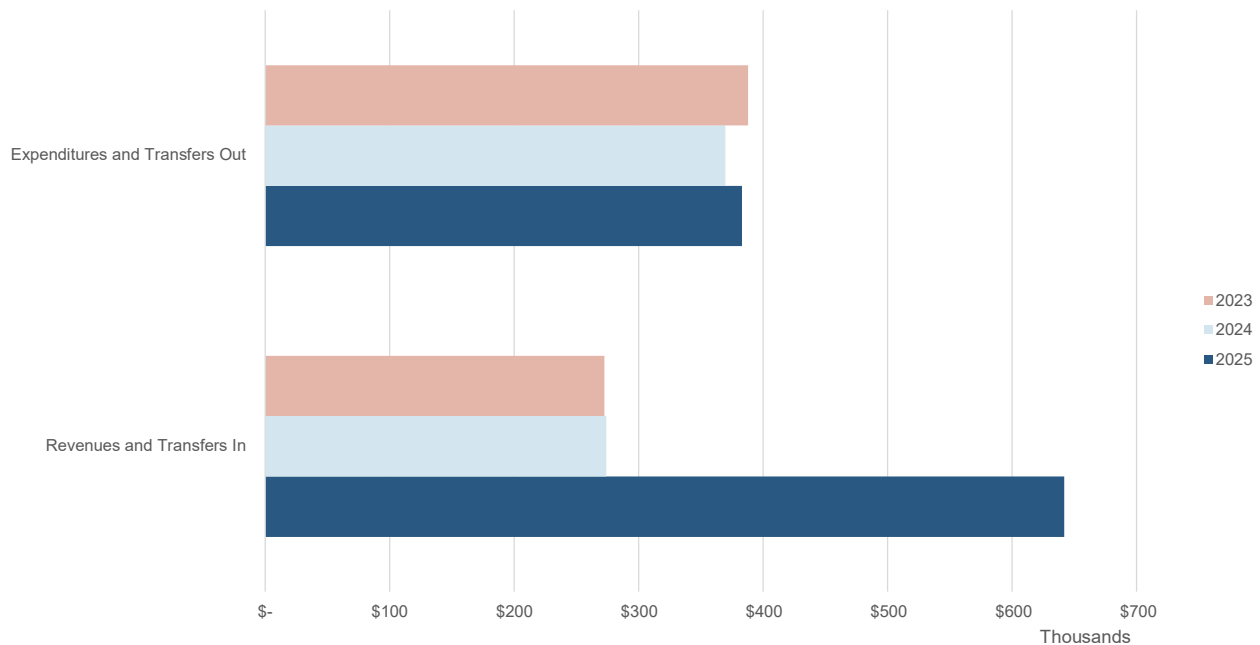
Fund 503 Insurance - LEOFF I Retirees
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through October		2024 Expenses through October		2025 Expenses through October		2025 vs 2024	
	\$		\$		\$		\$	%
Self Insurance Medical Claims	\$	64,008	\$	47,621	\$	60,123	\$ 12,502	+26.3%
Dental Claims		24,466		24,479		36,786	12,307	+50.3%
Prescription Claims		130,582		125,039		134,806	9,767	+7.8%
Vision Claims		2,241		19,976		3,682	(16,294)	-81.6%
TPA Admin Fees		13,261		13,318		13,407	89	+0.7%
Excess Loss Premium		46,577		14,740		21,757	7,017	+47.6%
Long Term Care		62,880		80,984		80,420	(564)	-0.7%
Out of Pocket		1,797		8,111		2,620	(5,491)	-68%
Medicare Plan B		31,428		22,365		17,887	(4,478)	-20%
Contracted Services		-		2,000		-	(2,000)	-100%
Transfers Out - Internal Cost Allocation		10,540		11,062		11,614	552	+5%
Total	\$	387,780	\$	369,695	\$	383,102	\$ 13,407	+3.6%

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

Category	2023 Revenues through October		2024 Revenues through October		2025 Revenues through October		2025 vs 2024	
	\$		\$		\$		\$	%
Employer Trust Contributions	\$	266,375	\$	270,510	\$	341,561	\$ 71,051	+26%
Investment Earnings		6,183		3,497		194	(3,303)	-94.5%
Transfer In From General Fund		-		-		300,000	300,000	-
Total	\$	272,558	\$	274,007	\$	641,755	\$ 367,748	+134.2%

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	80,773,458	\$ 74,574,565	\$ 30,921,118
Special Revenue Funds				
Hotel Motel Tax	3,728,106	912,272	400,183	4,240,195
Arterial Streets	7,326,170	6,643,155	3,776,001	10,193,323
Drug Seizure Fund	436,912	24,849	73,000	388,761
Capital Project Funds				
Residential streets	1,770,619	378,453	87,514	2,061,558
Land Acq, Rec, & Parks Imps	4,359,134	1,745,199	1,354,578	4,749,755
General Gov't Imps	41,694	341,620	95,459	287,856
Fire Improvement	-	89,570	89,570	-
Public Safety	1,617,834	499,848	1,190,993	926,690
City Facilities	989,887	906,616	657,462	1,239,041
Enterprise Funds				
Water Fund**	4,548,131	8,769,676	9,386,564	3,931,244
Sewer Fund**	13,900,117	10,850,058	12,731,754	12,018,421
Golf Course**	1,695,891	3,076,826	2,618,606	2,154,112
SSWM Fund**	13,081,527	11,240,084	8,347,476	15,974,134
Internal Service Funds				
Equipment Rental**	1,931,334	5,105,055	5,008,161	2,028,228
Insurance - Active	3,454,472	6,461,604	5,926,101	3,989,975
LEOFF 1 Retirees	(58,262)	669,865	457,032	154,571
Total All Funds	<u>\$ 83,545,791</u>	<u>\$ 138,488,207</u>	<u>\$ 126,775,017</u>	<u>\$ 95,258,982</u>

*Includes Contingency Fund 105

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

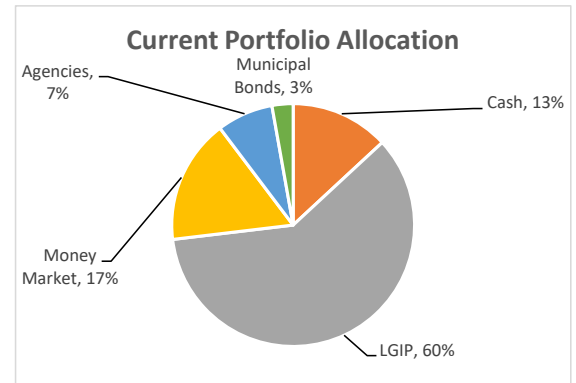
CITY OF TUKWILA
Cash and Investment Details
CASH & INVESTMENT REPORT
October 31, 2025

Depository	Investment Type	Maturity Date	Balance	Current Rate	(d) Annualized Return
CASH & CASH EQUIVALENTS					
US Bank Operating Cash	Depository	(b)	14,001,833	0.60%	84,011 (e)
Washington State Treasurer	LGIP Investment Pool	(b)	64,110,054	4.29%	2,750,065 (f)
Columbia (Umpqua) Bank	Money Market	(b)	17,731,463	4.55%	806,782 (f)
Total Cash & Cash Equivalents			95,843,351	3.80%	3,640,857 (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	0.3	1,000,000	0.63%	6,250
Federal Farm Credit Bank	Aaa	US agency	06/2021	06/2026	0.6	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	0.1	1,000,000	2.00%	20,000
Federal Home Loan Bank	Aaa	US agency	05/2022	05/2027	1.5	1,000,000	3.96%	40,000
Federal Home Loan Bank	Aaa	US agency	05/2022	05/2026	0.5	1,000,000	3.38%	33,750
Federal Home Loan Bank	Aaa	US agency	06/2022	06/2027	1.6	1,000,000	3.59%	35,900
TOTAL AGENCIES						8,000,000	2.18%	174,100
Taxable Municipal Bonds								
Metro Oregon GO Taxable	AAA	LTGO	06/2021	06/2026	0.6	1,000,000	0.83%	32,500
King County WA GO Taxable			03/2022	12/2026	1.1	1,000,000	2.33%	14,000
Bellevue WA GO Taxable			04/2022	12/2026	1.1	1,000,000	3.12%	14,370
TOTAL MUNICIPAL BONDS						3,000,000	2.03%	60,870
Total Investments						11,000,000	2.14%	234,970
TOTAL PROJECTED CASH, CASH EQUIVALENTS & INVESTMENTS						\$ 106,843,351	3.63%	\$ 3,875,827

↑
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 \$2,237,506



CITY OF TUKWILA
Policy Compliance & Liquidity Analysis
CASH & INVESTMENT REPORT
October 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	\$ 95,843,351	\$ 95,843,351	\$ 95,843,351
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.	4,000,000		4,000,000
Total Cash & Investments	<u>\$ 106,843,351</u>	<u>\$102,843,351</u>	<u>\$ 106,843,351</u>
		<u>96%</u>	<u>100%</u>

Financial Institution Diversification	Portfolio Amount	% of Total	POLICY MAXIMUM	Policy Met?
US Bank	\$ 14,001,833	13.1%	insured by PDPC	Yes
Columbia (Umpquah) Bank	17,731,463	16.6%	20%	Yes
State LGIP	64,110,054	60.0%	100.0%	Yes
Investments in US Government and other non-financial institutions	11,000,000	10.3%	varies see below	Yes
Total	<u>\$ 106,843,351</u>	<u>100.0%</u>		

Investment Mix	Portfolio Amount	% of Total	POLICY MAXIMUM	Policy Met?
Depository (USBank)	14,001,833	13.1%	insured by PDPC	Yes
State Investment Pool	64,110,054	60.0%	100%	Yes
Umpquah	17,731,463	16.6%	insured by PDPC	Yes
US Agency	8,000,000	7.5%	100%	Yes
Municipal Bonds	3,000,000	2.8%	30%	Yes
Total	<u>106,843,351</u>	<u>100.0%</u>		

Weighted Average Maturities:	Years	Performance Analysis	
Funds Immediately Available	0.0	Current portfolio yield	3.628%
Government Agency bonds	0.8		
Municipal bonds	0.9		
Total WAM	0.1	Benchmarks:	
		2 year treasury	3.582%
		3 year treasury	3.581%
		5 year treasury	3.689%
POLICY MAXIMUM	2.0		
Policy Met?	Yes		

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