



Memo

To: Mayor Drennen, Deputy Mayor Sproul, Mr. Bethune

From: Tammy Moter, Finance Director

cc: CM Reed, CM Tracy, CM Hogan, CM Holland, CM Williams, CM Torres, Mrs. Agfalvi

Date: February 5, 2026

Re: December 2025 – Financial Reporting

The City of Orting fiscal year runs January 1st through December 31st. The City operates on a cash basis of accounting.

December Preliminary Fund activity -

The fund activity below includes beginning balances to show total funds as of December 31, 2025.

Fund	Previous Balance	Revenue	Expenditures	Ending Balance
001 Current Expense	5,244,365.66	271,141.44	1,965,041.26	3,550,465.84
101 City Streets	-519,668.40	1,382,990.37	1,018,111.58	-154,789.61
104 Cemetery	56,570.59	205.64	1,296.73	55,479.50
105 Parks Department	373,063.19	16,270.51	57,580.45	331,753.25
107 Tourism Fund	20,271.42	334.86		20,606.28
108 Transportation Benefit District	166,202.19	533.26		166,735.45
110 Housing	278,093.39	11,776.55		289,869.94
111 REET	117,189.99	26,192.48		143,382.47
120 Police Department Drug	0.72	0.00		0.72
320 Transportation Impact	485,419.59	5,623.14	22,292.00	468,750.73
401 Water	4,135,845.06	186,882.69	304,405.22	4,018,322.53
408 Wastewater	12,134,630.15	299,837.63	515,550.50	11,918,917.28
410 Stormwater	3,358,336.53	110,835.98	162,611.13	3,306,561.38
633 State Trust	553.27	7,098.76	7,186.13	465.90
634 Court Bank	19,367.21	17,218.42	18,638.20	17,947.43
650 Evidence/Property Fiduciary Fund	5,384.11	0.00		5,384.11
701 Cemetery Perpetual Fund	556,425.36	833.93		557,259.29
704 Skinner Estate Fund	507,883.36	824.43		508,707.79
	26,939,933.39	2,338,600.09	4,072,713.20	25,205,820.28

General Fund (001 Current Expense)

The General Fund is used to account for financial activity not accounted for in more specialized funds. The General Fund includes the general government services and the revenue and expense for Police, Planning & Building, Municipal Court, Parks & Rec, and administrative services.

- 2025 GF Revenue: \$4.968 million (110.2% of the 2025 Budget)

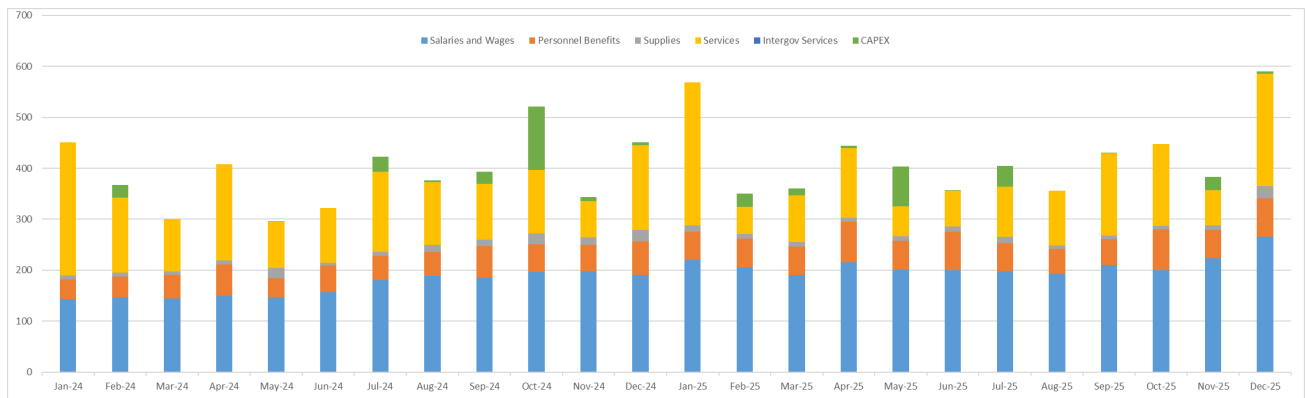
Total General Fund revenue as of December 31st was \$4.968 million compared to \$4.723 million in 2024 which equates to a \$245,049 increase in revenue. The primary reasons for this increase are the result of \$148,550 in insurance recoveries, \$84,502 increase in B&O taxes, and other miscellaneous increases.

- 2025 GF Expenditures: \$6.681 million (104.0% of the budgeted expenses)

As of December 31st, GF Expenditures were \$6.681 million compared to \$4.878 million in 2024 which is an increase of \$1,803,304. The primary reasons include \$50,000 judgements, \$342,690 increases in patrol officer salaries and benefits, \$1,410,614 in transfers to streets.

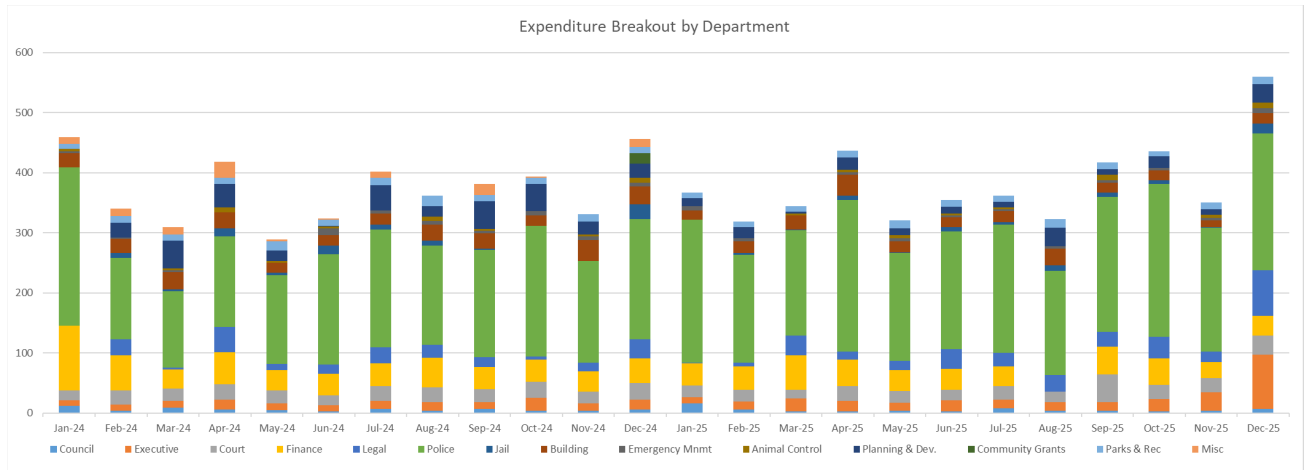
Year to date expenditures, excluding the \$1,113,333 bridge transfer, are \$5,568,511 which is 86.5% of the budget. Unfortunately, if we include the bridge transfer the General Fund Expenditures exceed budget by \$254,546. This is the result of the services (orange portion in each month of graph below) being higher than expected because of unanticipated legal costs of \$206,060.

Below is a graph of General Fund Expenditures from January 2024 through December 2025.



■ Salaries and Wages ■ Personnel Benefits ■ Supplies ■ Services ■ Intergov Services ■ CAPEX

Below is a graph representing expenditures by Department as you will note the largest expenditures are in the Police Department in green.



Streets Fund

The Streets Fund provides for the maintenance and operation of Orting’s transportation network, including more than 24 miles of roadway, sidewalks, and related right-of-way assets. Core responsibilities supported by this fund include pavement preservation, pothole repair, striping, signage, vegetation management, snow and ice response, and storm event cleanup. The fund also serves as the collector and distributor for most transportation-related revenues and expenditures, excluding those restricted to the Transportation Impact Fee Fund and Transportation Benefit District.

The City’s share of the Motor Vehicle Fuel Tax for 2025 as of December was \$154,754 compared to the \$161,251 received in 2024 which is a decrease of \$6,497. The City’s share of the Multimodal Transportation Tax for 2025 as of December was \$11,519 compared to the \$11,697 received in 2024 which is a decrease of \$178

The City spent \$7.8 million on expenses related to the Pedestrian Bridge and has received \$6.469 in grant reimbursement funds. There is approximately \$1.306 million remaining in the construction budget and \$10,963 remaining in the agency budget for staff time. The City has expended the construction management budget. Unfortunately the Streets Fund balance was negative \$154,790 as a result of an incorrect estimate of year expenses and grant reimbursements in transit. Approximately \$1,303,494 of grant reimbursements were in transit for the bridge at the end of the year.

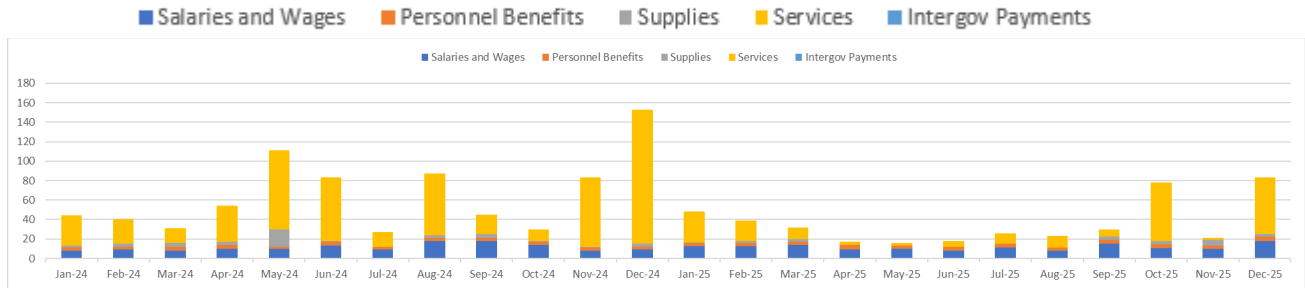
The City has a budget of \$150,000 for the Safe Streets for All grant and has expended \$66,362 of which \$53,090 was reimbursed in 2026.

The City did not budget for the Whitehawk Blvd project in 2025 because it was awaiting NEPA approval, however there were costs associated with final design totaling \$16,768. There were grant reimbursements of \$19,088 some of which was related to 2024 expenditures.

The City did budget \$4 million for the Kansas Street Reconstruction, however only \$206,168 was used to finalize the design. The construction phase will take place in 2026.

- 2025 Streets Revenue \$8.281 million (55.3% of the 2025 Budget)
- 2025 Streets Expenditures \$8.515 million (61.6% of the 2025 Budget)

Below is a graph of expenditures excluding capital projects.



Expenditures for services (in orange) in October increased as a result of \$17,337 for street lights and a \$40,043 Keller invoice for Safe Streets. Expenditures in December increased as a result of a \$51,927 Keller invoice for Safe Streets.

Transportation Impact

In accordance with RCW 82.02.050–110, the City of Orting assesses Transportation Impact Fees (TIFs) on new development to ensure growth contributes its fair share toward the cost of transportation system improvements. Fees are calculated based on the City’s adopted rate schedule and transportation plan and are proportionate to the project’s expected impact on the transportation network.

The Whitehawk Blvd SW Connector/Extender Project was still in the final design phase in 2025 and all related expenses for the Transportation Impact Fund are related to the final design.

- 2025 Transportation Impact Revenue \$60,276 (80.2% of the 2025 Budget)
- 2025 Transportation Impact Expenditures \$28,046 (7.0% of the 2025 Budget)

Transportation Benefit District (TBD)

The City of Orting’s Transportation Benefit District (TBD) was established under the authority of RCW 36.73 to provide a dedicated funding source for street and sidewalk maintenance. Revenues were originally generated through a \$20 vehicle license fee; however, following a statewide initiative on vehicle tab fees, the City Council reduced the fee to \$0, leaving the TBD without a current revenue source.

The credit in expenditures is related to the stop payment done for a check sent to Washington State for unclaimed property.

- 2025 TBD Revenue \$6,800 (230.5% of the 2025 Budget)
- 2025 TBD Expenditures (\$2,862) (-1.3% of the 2025 Budget)

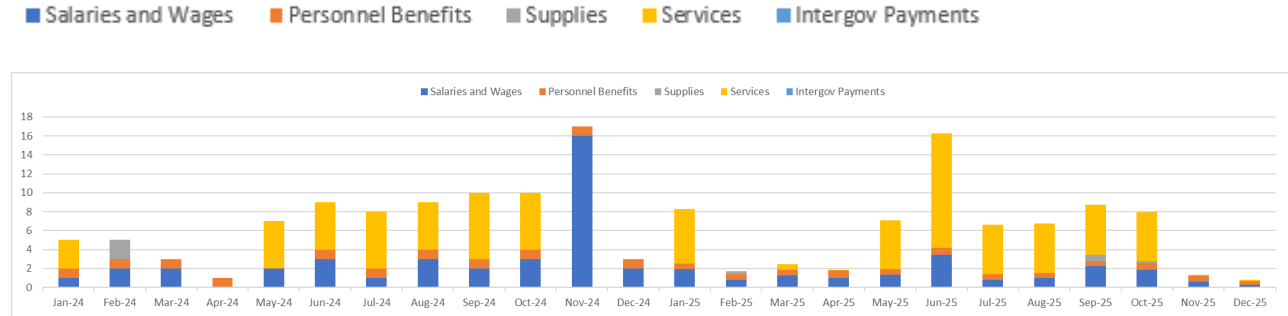
Cemetery Fund

The Orting Cemetery, serves as a place of remembrance for families and is an important part of the community’s history. Staff manage daily operations, oversee burials and interments, preserve records, and ensure that the grounds remain dignified and welcoming throughout the year. In addition to routine upkeep, the department provides long-term planning to protect the cemetery’s historic character and prepare for sustainability as capacity is reached in future years.

As of December 31st, Cemetery Expenditures were \$69,817 compared to \$95,826 in 2024 which is a decrease of \$26,009. The primary reason for the decrease is salaries – fewer hours were billed to cemetery as a result of the pump breaking and a lack of irrigation and maintenance.

- 2025 Cemetery Revenue \$63,400 (99.2% of the 2025 Budget)
- 2025 Cemetery Expenditures \$69,817 (67.3% of the 2025 Budget)

Below is a graph representing the expenditures. Expenditures for services (in orange) represent the landscaping services for Cemetery.



The orange in the graph above represents the landscaping services for Cemetery.

Parks Fund

The Parks Fund supports the maintenance and operation of Orting’s 54.5 acres of parks, trails, and open spaces, which are central to the community’s quality of life and small-town character. Funded responsibilities include daily operations such as grounds maintenance, safety inspections, irrigation, and upkeep of facilities, as well as long-term investments identified in the Main Park Master Plan, Charter Park, and Whitehawk/Gratzer Park Master Plan. Parks also provide the foundation for community programming and events, which strengthen Orting’s identity and support local economic activity.

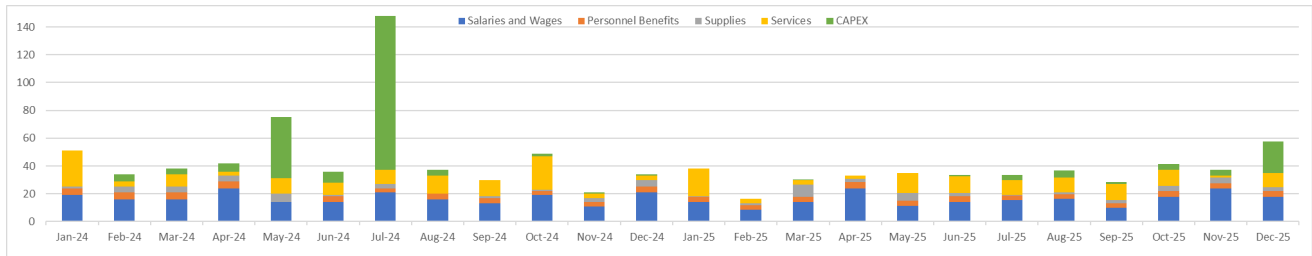
As of December 31st, the Parks fund has received \$125,623 for sales tax, \$31,332 for Park Impact Fees, \$12,374 in interest, and \$15,995 in rental revenue. Parks revenue is lower than anticipated as a result of lower park impact fees, the \$150,885 for the Foothills Trail Realignment project, and a reduction of the Charter Park Grant from \$25,000 to \$12,500 which was received in 2026.

As of December 31st, the Parks fund expenditures were \$428,727 compared to \$689,337 in 2024 which is a decrease of \$260,610. The primary reasons for the decrease were the Charter Park Bathroom decrease in expenses of \$120,704, tree pruning \$14,783, a transfer out of \$93,462 and the remainder is in Salaries & Benefits.

- 2025 Parks Revenue \$422,542 (63.9% of the 2025 Budget)
- 2025 Parks Expenditures \$428,727 (68.2% of the 2025 Budget)

Below is a graph representing the expenditures. The largest expenditures in 2025 were capital (in green) for the Charter Park Bathroom.

■ Salaries and Wages ■ Personnel Benefits ■ Supplies ■ Services ■ CAPEX



Tourism Fund

The Tourism Fund accounts for lodging tax revenues received by the City of Orting under the authority of RCW 67.28.180–.190. These revenues are derived from charges for overnight accommodations within the city, such as those offered through short-term rental platforms like Airbnb and VRBO. While Orting does not currently have hotels or motels, the rise in short-term rentals has allowed the City to establish a dedicated Tourism Fund to manage and track these receipts.

By state law, lodging tax revenues must be used exclusively to support tourism-related purposes. This includes funding for events and marketing efforts that attract visitors from outside the area, as well as operations or improvements to facilities that serve tourism and visitor activities. The fund is restricted and may not be used for general government expenses, unrelated capital projects, or local-only events that do not contribute to increased visitor spending.

The law requires the creation of a Tourism committee to determine use of the Tourism funds. As of December 31st a Tourism Committee had not been created, however taxes are accumulating in the fund.

- 2025 Tourism Revenue \$5,052 (244.1% of the 2025 Budget)
- 2025 Tourism Expenditures \$0 (0.0% of the 2025 Budget)

Housing

In 2023, the Orting City Council adopted a 0.1% local sales and use tax under the authority of RCW 82.14.530 to support affordable housing and behavioral health services. This action ensured that revenues generated within Orting remain under local control. Without City adoption, Pierce County would have imposed the tax within Orting and directed spending toward countywide priorities. Under state law, revenues are restricted and may only be used for affordable housing and behavioral health purposes, such as:

- Acquisition, construction, or rehabilitation of housing.
- Operations and maintenance of affordable or supportive housing.
- Supportive services for households earning at or below 60% of area median income.
- Development or operation of behavioral health facilities.

As of December 31st the Ad Hoc committee had not chosen a project to utilize the funds, however taxes are accumulating in the fund.

- 2025 Housing Revenue \$139,941 (230.5% of the 2025 Budget)
- 2025 Housing Expenditures \$0 (0.0% of the 2025 Budget)

Real Estate Excise Tax (REET)

The Real Estate Excise Tax (REET) is a locally imposed tax on the sale of real property authorized under RCW 82.46. The City of Orting levies both the first quarter-percent (REET 1) under RCW 82.46.010 and the second quarter-percent (REET 2) under RCW 82.46.035. These revenues are restricted to capital purposes and, within statutory limits, to the operating and maintenance costs of parks and streets. In 2026, the funds will be limited to capital projects per changes to the RCWs.

As of December 31st, the REET fund has received \$87,854 for Streets capital projects and \$87,854 for Streets operating and maintenance. The REET fund has also received \$87,854 for Parks capital projects and \$87,854 for Parks operating and maintenance. We transferred \$104,018 to Streets and \$104,018 to Parks for capital projects and maintenance. The remaining balance is for 2026 projects that were not completed in 2025 such as the Kansas Street Reconstruction and the Whitehawk Blvd Extension.

- 2025 REET Revenue \$351,419 (109.8% of the 2025 Budget)
- 2025 REET Expenditures \$208,036 (57.8% of the 2025 Budget)

Enterprise Funds – Water, Wastewater, Stormwater

The Water Fund is an enterprise fund, supported primarily by user rate revenues and General Facility Charges (GFCs) collected on new system connections. In Washington State, enterprise fund revenues are legally restricted—water rate revenue may only be used for the operation, maintenance, and capital needs of the water utility. GFC revenues are further restricted to system expansion projects that provide capacity for future growth. Together, these revenues provide the financial foundation for both daily operations and long-term capital investment.

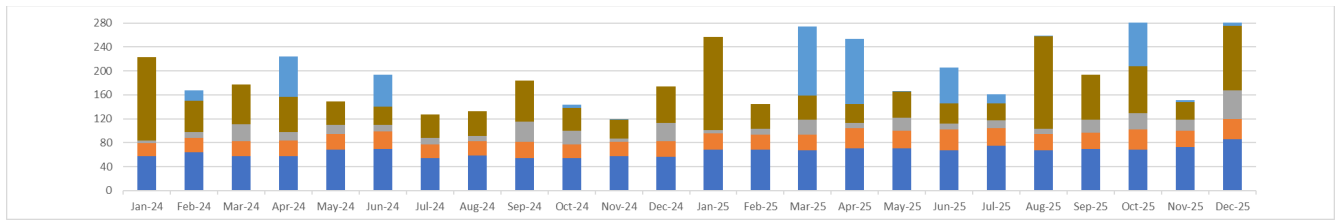
As of December 31st, the water fund revenue is \$3.039 million compared to \$2.654 million in 2024 which equates to a \$385,052 increase in revenue. The primary reasons for this increase are the result of a \$210,815 increase in water sales, \$132,713 in water GFC, \$1,643 increase in late fees/turn off fees, \$20,615 was in investment interest earned on funds in the local government investment pool and \$8,092 in sale of surplus, \$10,161 in water hook up fees, and the remainder is in Hydrant permits.

The water fund expenditures are \$3.097 million compared to \$2.209 million in 2024 which equates to a \$887,558 increase in expenditures. The primary reasons for this increase are the result of \$31,010 increase in insurance premiums, \$147,263 increase in engineering for the water system plan update, \$217,009 increase in capital expenditures for vehicles, \$257,500 increase in judgements, \$77,525 Well #1 replacement, \$74,797 Water meter upgrades, \$45,158 water main replacements, and remainder is the increase in salaries.

- 2025 Water Revenue \$3.039 million (108.9% of the 2025 Budget)
- 2025 Water Expenditures \$3.097 million (76.5% of the 2025 Budget)

Below is a graph representing the expenditures. Services (in brown) increased in December as a result of electrical invoices from November being paid in December and a large payment to Parametrix for the Water System Plan. Capital Expenditures (CAPEX) payments were increased in December as a result of water main replacements.

■ Salaries and Wages ■ Personnel Benefits ■ Supplies ■ Services ■ Intergov Payments ■ CAPEX



The Wastewater Fund is an enterprise fund, which means it is primarily supported by user rate revenues and General Facility Charges (GFCs) on new connections. In Washington State, enterprise fund revenues are legally restricted—sewer rate revenue may only be used for the operation, maintenance, and capital needs of the wastewater utility. GFCs are further restricted to system expansion that serves future growth. These revenues provide the financial foundation for daily operations and long-term capital investment.

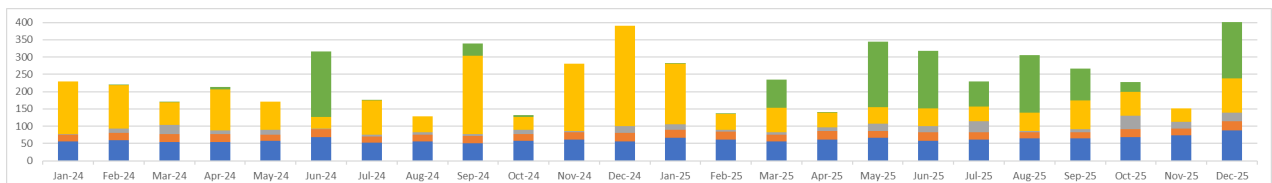
As of December 31st, the wastewater fund revenue is \$4.2 million compared to \$3.584 million in 2024 which equates to a \$616,478 increase in revenue. The primary reasons for this increase are the result of a \$264,475 increase in wastewater sales, \$284,818 in water GFC, \$52,389 increase in investment interest earned on funds in the local government investment pool and the remainder is in wastewater late fees. The wastewater revenues are lower than anticipated as a result of the Biosolids \$5 million facility loan not be drawn for construction.

The wastewater fund expenditures are \$3.421 million compared to \$2.780 million in 2024 which equates to a \$640,464 increase in expenditures. The primary reasons for this increase are the result of a \$137,806 for the design of the general sewer plan, \$257,500 increase in judgements, \$45,813 increase in design for the Biosolids, \$188,462 in I&I projects, and the remainder is in I&I engineering. The wastewater expenditures are less than anticipated as a result of unspent funds for capital projects that have not been started including construction in the amount of \$5.750 million for the Biosolids, \$120,000 for the lift station grinder pump for Rainier Meadows, \$150,000 for the vector truck, and \$365,382 for the sludge reduction project.

- 2025 Wastewater Revenue \$4.200 million (50.3% of the 2025 Budget)
- 2025 Wastewater Expenditures \$3.421 million (32.3% of the 2025 Budget)

Below is a graph representing the expenditures. Capital Expenditures (CAPEX) is in green and represents the costs associated with the Waste Water Recovery Facility (WWRF) often referred to as the Biosolids Handling Construction. The Sludge Reduction Project began in December of 2025 to remove solids from the lagoon.

■ Salaries and Wages ■ Personnel Benefits ■ Supplies ■ Services ■ Intergov Payments ■ CAPEX



The Stormwater Fund is an enterprise fund, supported primarily by rate revenues and General Facility Charges (GFCs) on new development. By law in Washington State, stormwater revenues are legally restricted—rate revenue may only be used to operate, maintain, and reinvest in the stormwater utility.

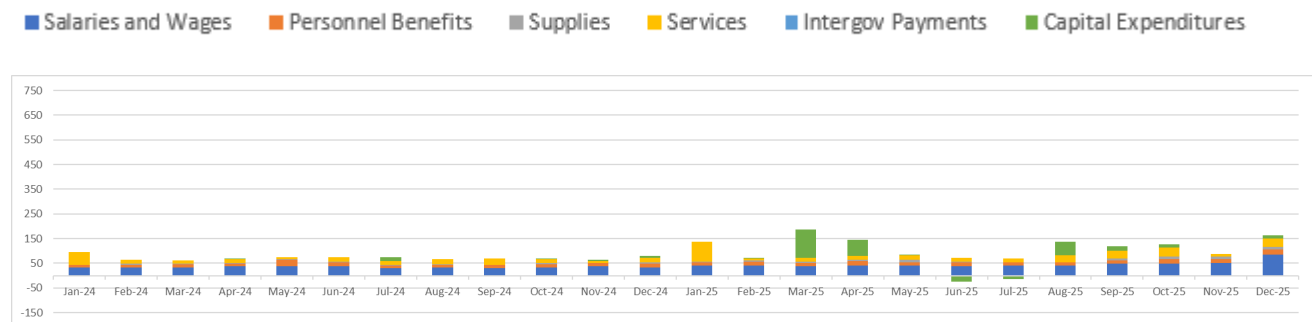
GFC revenues are further restricted to system expansion projects that add capacity to serve future growth. Additional revenues, such as Pierce County Flood Control Zone District Opportunity Funds supplement local dollars and help offset costs of major equipment purchases and capital projects.

As of December 31st, the stormwater fund revenue is \$1.349 million compared to \$1.404 million in 2024 which equates to a \$55,473 decrease in revenue. The primary reasons for this increase are the result of a \$57,848 increase in stormwater sales, \$12,823 in stormwater GFC, and the remaining was in investment interest earned on funds in the local government investment pool.

The stormwater fund expenditures are \$1.366 million compared to \$518 thousand in 2024 which equates to a \$847,707 increase in expenditures. The primary reasons for this increase are the result of a \$29,862 increase in insurance premiums, \$115,856 for a vehicle purchase, \$77,080 for stormwater comprehensive plan, \$360,721 negative prior year adjustment in 2024, \$33,248 in supplies – office & operating, \$16,793 for Kansas Street TCEs, \$10,388 for the electronic reader board, \$9,300 in legal fees, \$164,096 increases for salaries and benefits, and the remainder in services – office & operating.

- 2025 Stormwater Revenue \$1.349 million (92.2% of the 2025 Budget)
- 2025 Stormwater Expenditures \$1.366 million (49.8% of the 2025 Budget)

Below is a graph representing the expenditures. Salaries and Wages (in dark blue) were higher in December as a result of the atmospheric river and flooding.



Cemetery Perpetual Fund

The Cemetery Perpetual Care Fund is established by Orting Municipal Code 2-4-4, consistent with RCW 68.52.060. The fund was created to ensure that the City cemetery can be sustainably maintained even when interment activity ceases due to capacity limitations. The principal is permanently restricted, and only the investment earnings may be spent. Those earnings are used exclusively for cemetery maintenance and operations.

By ordinance, 30% of all cemetery plot and niche sales are deposited into this fund. The principal is permanently restricted, and only the investment earnings may be spent. Those earnings are used exclusively for cemetery maintenance and operations. This ensures that the City’s cemetery remains a dignified and well-maintained public space for generations to come, even after revenues from burials and sales are no longer available.

- 2025 Cemetery Perpetual Revenue \$18,939 (3787.9% of the 2025 Budget)
- 2025 Cemetery Perpetual Expenditures \$0 (0.0% of the 2025 Budget)

Skinner Estate Fund

The Skinner Estate Fund was created in 1995 through Ordinance No. 655, which accepted a bequest from the estate of C.E. Skinner. The bequest included a distribution of \$492,995.18, of which \$457,337.02 is principal. The principal was placed in a restricted endowment fund to be preserved in perpetuity. Under the terms of the bequest and ordinance, the City may expend only the investment earnings, and only for purposes consistent with the donor's intent.

- 2025 Skinner Revenue \$15,975 (3993.8% of the 2025 Budget)
- 2025 Skinner Expenditures \$0 (0.0% of the 2025 Budget)

Investments

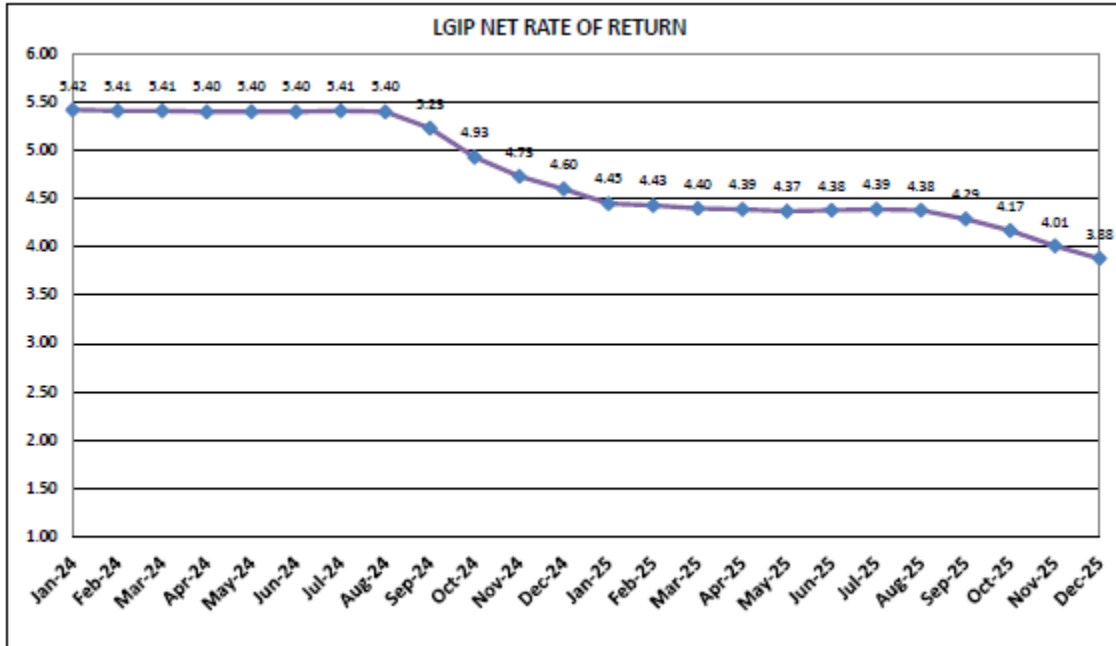
As of December 31st, the funds had the following investment balances:

	FUND	LGIP	Bonds	Total
001	GENERAL	3,043,360.82		3,043,360.82
101	STREET	169,971.40		169,971.40
104	CEMETERY	62,648.37		62,648.37
105	PARKS	295,601.48		295,601.48
107	TOURISM	12,535.86		12,535.86
108	TBD	162,459.25		162,459.25
110	HOUSING	274,027.45		274,027.45
320	TRAFFIC	403,706.36		403,706.36
401	WATER	3,594,697.90	459,488.50	4,054,186.40
408	WASTEWATER	6,308,344.50		6,308,344.50
410	STORMWATER	3,034,500.58		3,034,500.58
701	IRREDUCIBLE	254,059.06	294,860.75	548,919.81
704	SKINNER	251,164.11	251,860.75	503,024.86
Total		17,867,077.14	1,006,210.00	18,873,287.14

LGIP – Local Government Investment Pool has earned \$751,430.38 in interest on funds invested in LGIP year to date. The City is currently earning 3.87% on all invested funds, which is slightly higher than the 3.64% Federal Funds effective rate. The LGIP's interest rate is typically very close to the Federal Funds effective rate and therefore will ebb and flow in the same manner.

The federal funds rate is the central interest rate in the U.S. financial market. It influences other interest rates such as the prime rate, which is the rate banks charge their customers with higher credit ratings. Additionally, the federal funds rate indirectly influences longer- term interest rates such as mortgages, loans, and savings, all of which are very important to consumer wealth and confidence.

(www.fred.stlouisfed.org/series/DFP)



* Rates are calculated on a 365-day basis

Bonds – Bonds have earned \$263,495 in interest on funds invested year to date. There are \$5,005,805 in funds which were received in August and deposited into the general fund checking that are still awaiting reinvestment. The two smaller bonds of \$502,488.50 and \$503,721.50 will mature on February 6, 2026, and August 5, 2026, respectively.

**City of Orting
Financial Postion
As of December 31, 2025**

General Fund -001					
Revenue		Budget	December	Total YTD	% of Budget
General Fund	Charges for Goods and Services	317,043.36	19,378.75	232,991.92	73.5%
	Fines and Penalties	59,200.00	7,537.77	64,133.57	108.3%
	Intergovernmental Revenue	247,625.00	57,153.44	350,462.39	141.5%
	Licenses and Permits	275,659.70	15,807.09	241,475.29	87.6%
	Miscellaneous	199,200.00	15,638.84	223,967.41	112.4%
	Nonrevenues	12,500.00	8,433.69	254,814.83	2038.5%
	Other Financing Sources	-	-	-	0.0%
	Taxes	3,395,687.74	147,191.86	3,600,348.20	106.0%
Total Revenue		4,506,915.80	271,141.44	4,968,193.61	
Expense		Budget	December	Total YTD	% of Budget
Animal Control	Services	35,000.00	9,721.24	43,023.99	122.9%
Building	Capital Expenditures	-	-	-	0.0%
	Debt Principal	2,714.32	-	1,324.96	48.8%
	Personnel Benefits	98,387.83	2,114.29	57,384.65	58.3%
	Salaries and Wages	252,497.64	8,056.81	191,992.73	76.0%
	Services	116,125.74	35,830.38	184,815.22	159.2%
	Supplies	4,935.00	131.76	3,074.46	62.3%
Executive	Personnel Benefits	36,174.49	1,574.73	29,314.04	81.0%
	Salaries and Wages	263,885.29	81,414.65	212,135.79	80.4%
	Services	25,340.00	999.22	19,883.57	78.5%
	Supplies	18,450.00	6,138.27	13,905.83	75.4%
Facility Rental	Services	15,000.00	2,482.04	15,997.35	106.6%
	Supplies	1,000.00	-	528.48	52.8%
Finance	Capital Expenditures	-	-	-	0.0%
	Debt Principal	3,663.52	-	13,941.70	380.6%
	Personnel Benefits	90,643.67	4,012.98	50,847.54	56.1%
	Salaries and Wages	254,628.72	16,119.96	207,579.71	81.5%
	Services	195,525.59	10,549.66	223,029.21	114.1%
	Supplies	9,000.00	2,548.39	6,966.70	77.4%
Human Resources	Personnel Benefits	-	1,169.39	14,880.92	0.0%
	Salaries and Wages	-	4,370.72	52,721.02	0.0%
	Services	11,000.00	1,261.40	11,225.13	102.0%
General Fund	Capital Expenditures	-	-	39,571.87	0.0%
	Fines and Penalties	-	-	50,000.00	
	Nonexpenditures and Transfers	1,662,613.98	1,374,050.23	1,501,920.15	90.3%
	Services	3,000.00	16,975.00	22,077.66	735.9%
Judicial	Debt Principal	2,665.82	-	4,563.17	171.2%
	Personnel Benefits	50,806.11	3,845.41	45,700.20	90.0%
	Salaries and Wages	139,882.42	12,696.98	145,336.43	103.9%
	Services	81,603.30	14,178.62	87,387.72	107.1%
	Supplies	4,800.00	1,392.95	5,874.27	122.4%
Legal	Services	98,000.00	75,843.68	301,629.22	307.8%
Legislative	Personnel Benefits	2,053.24	231.00	2,209.20	107.6%
	Salaries and Wages	25,200.00	2,100.00	25,200.00	100.0%
	Services	33,395.00	4,492.95	37,596.34	112.6%
	Supplies	3,500.00	53.10	502.47	14.4%
Police	Capital Expenditures	105,203.17	4,992.54	156,116.56	148.4%
	Debt Principal	9,534.21	424.38	13,520.39	141.8%
	Personnel Benefits	483,118.48	60,410.18	525,365.39	108.7%
	Salaries and Wages	1,521,917.36	134,739.94	1,604,525.01	105.4%
	Services	524,036.36	44,429.15	541,483.85	103.3%
	Supplies	96,300.00	12,892.10	78,739.54	81.8%
Recreation	Personnel Benefits	23,052.32	1,541.49	19,037.98	82.6%
	Salaries and Wages	78,149.83	6,898.58	85,386.41	109.3%
	Services	18,310.00	3,209.95	17,381.60	94.9%
	Supplies	25,950.00	1,147.14	15,911.17	61.3%
Total Expenses		6,427,063.41	1,965,041.26	6,681,609.60	

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Street Fund - 101					
Revenue		Budget	December	Total YTD	% of Budget
	Charges for Goods and Services	3,000.00	-	-	0.00%
	Intergovernmental Revenue	13,335,000.00	16,006.31	6,711,145.54	50.33%
	Miscellaneous	56,000.00	6,370.08	55,448.88	99.02%
	Transfers	1,570,613.98	1,360,613.98	1,514,632.20	96.44%
Total Revenue		14,964,613.98	1,382,990.37	8,281,226.62	
Expense		Budget	December	Total YTD	% of Budget
	Capital Expenditures	13,197,491.98	934,500.84	8,065,539.91	61.1%
	Debt Principal	1,083.08	-	6,937.11	640.5%
	Nonexpenditures and Transfers	-	-	(4,685.30)	0.0%
	Personnel Benefits	61,066.79	4,247.81	44,298.64	72.5%
	Salaries and Wages	146,808.06	17,898.91	138,330.65	94.2%
	Services	371,587.74	58,712.24	242,702.39	65.3%
	Supplies	44,500.00	2,751.78	22,033.95	49.5%
Total Expenses		13,822,537.65	1,018,111.58	8,515,157.35	

Cemetery Fund - 104					
Revenue		Budget	December	Total YTD	% of Budget
	Charges for Goods and Services	27,650.00	-	24,581.45	306855.0%
	Miscellaneous	750.00	205.64	3,299.53	-166689.0%
	Transfers	35,000.00	-	35,000.00	0.0%
Total Revenue		63,400.00	205.64	62,880.98	
Expense		Budget	December	Total YTD	% of Budget
	Capital Expenditures	20,000.00	-	-	0.0%
	Debt Principal	-	-	-	0.0%
	Nonexpenditures and Transfers	-	-	(112.76)	0.0%
	Personnel Benefits	12,843.17	665.16	7,495.42	58.4%
	Salaries and Wages	28,250.48	468.57	16,735.37	59.2%
	Services	39,464.75	163.00	44,561.95	112.9%
	Supplies	3,150.00	-	1,137.72	36.1%
Total Expenses		103,708.40	1,296.73	69,817.70	

Parks Fund - 105					
Revenue		Budget	December	Total YTD	% of Budget
	Charges for Goods and Services	50,728.00	2,984.00	31,332.00	61.8%
	Intergovernmental Revenue	175,885.00	-	681.62	0.4%
	Miscellaneous	214,500.00	2,045.29	144,904.81	67.6%
	Taxes	100,000.00	11,241.22	125,623.14	125.6%
	Transfers	120,000.00	-	120,000.00	100.0%
Total Revenue		661,113.00	16,270.51	422,541.57	
Expense		Budget	December	Total YTD	% of Budget
	Capital Expenditures	209,434.00	22,838.83	42,326.86	20.2%
	Debt Principal	1,521.63	-	7,823.48	514.2%
	Nonexpenditures and Transfers	-	-	(337.15)	0.0%
	Personnel Benefits	74,565.40	4,053.87	45,661.77	61.2%
	Salaries and Wages	164,580.47	17,806.97	186,397.64	113.3%
	Services	125,925.35	9,971.76	111,016.47	88.2%
	Supplies	52,550.00	2,909.02	35,838.41	68.2%
Total Expenses		628,576.85	57,580.45	428,727.48	

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Tourism Fund -107					
Revenue		Budget	December	Total YTD	% of Budget
	Miscellaneous	70.00	40.18	417.34	596.2%
	Taxes	2,000.00	294.68	4,635.04	231.8%
Total Revenue		2,070.00	334.86	5,052.38	
Expense		Budget	December	Total YTD	% of Budget
	Services	9,000.00	-	-	0.0%
Total Expenses		9,000.00	-	-	

Transportation Benefit District Fund -108					
Revenue		Budget	December	Total YTD	% of Budget
	Miscellaneous	2,950.00	533.26	6,800.70	230.5%
	Taxes	-	-	-	0.0%
Total Revenue		2,950.00	533.26	6,800.70	
Expense		Budget	December	Total YTD	% of Budget
	Capital Expenditures	214,000.00	-	-	0.0%
	Nonexpenditures and Transfers	-	-	(2,862.00)	0.0%
Total Expenses		214,000.00	-	(2,862.00)	

Housing Fund - 110					
Revenue		Budget	December	Total YTD	% of Budget
	Miscellaneous	50.00	863.66	8,369.25	16738.5%
	Taxes	100,000.00	10,912.89	131,571.80	131.6%
Total Revenue		100,050.00	11,776.55	139,941.05	
Expense		Budget	December	Total YTD	% of Budget
	Capital Expenditures	220,000.00	-	-	0.0%
Total Expenses		220,000.00	-	-	

REET Fund - 111					
Revenue		Budget	December	Total YTD	% of Budget
	Taxes	320,000.00	26,192.48	351,418.84	109.8%
Total Revenue		320,000.00	26,192.48	351,418.84	
Expense		Budget	December	Total YTD	% of Budget
	Nonexpenditures and Transfers	360,000.00	-	208,036.37	57.8%
Total Expenses		360,000.00	-	208,036.37	

Transportation Impact Fee Fund - 320					
Revenue		Budget	December	Total YTD	% of Budget
	Charges for Goods and Services	73,066.00	4,298.00	43,376.35	59.4%
	Miscellaneous	2,100.00	1,325.14	16,899.53	
Total Revenue		75,166.00	5,623.14	60,275.88	
Expense		Budget	December	Total YTD	% of Budget
	Capital Expenditures	400,000.00	22,292.00	28,046.19	7.0%
Total Expenses		400,000.00	22,292.00	28,046.19	

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Water Fund - 401					
Revenue		Budget	December	Total YTD	% of Budget
	Charges for Goods and Services	2,648,998.92	169,135.93	2,796,385.23	105.6%
	Fines and Penalties	30,000.00	3,693.39	54,189.76	180.6%
	Miscellaneous	27,000.00	14,053.37	189,125.97	700.5%
	Nonrevenues	-	-	-	0.0%
	Other Financing Sources	85,000.00	-	-	0.0%
Total Revenue		2,790,998.92	186,882.69	3,039,700.96	
Expense		Budget	December	Total YTD	% of Budget
	Capital Expenditures	1,482,625.00	29,358.75	428,078.71	28.9%
	Debt Principal	177,430.84	114.34	181,174.50	102.1%
	Miscellaneous	-	-	257,500.00	0.0%
	Nonexpenditures and Transfers	-	-	(27,241.96)	0.0%
	Personnel Benefits	395,845.77	33,928.94	354,863.17	0.0%
	Salaries and Wages	841,069.72	85,854.79	852,036.86	101.3%
	Services	989,453.08	107,587.06	820,385.17	82.9%
	Supplies	148,500.00	47,561.34	218,415.88	147.1%
	Debt Interest and Issuance	12,300.00	-	12,286.64	99.9%
Total Expenses		4,047,224.41	304,405.22	3,097,498.97	

Wastewater Fund - 408					
Revenue		Budget	December	Total YTD	% of Budget
	Fines and Penalties	9,000.00	1,402.29	16,449.25	182.8%
	Miscellaneous	98,000.00	24,409.75	490,771.07	500.8%
	Nonrevenues	-	-	-	0.0%
	Other Fees for Services	5,000,000.00	-	-	0.0%
	Other Financing Sources	3,240,987.60	274,025.59	3,693,759.72	114.0%
Total Revenue		8,347,987.60	299,837.63	4,200,980.04	
Expense		Budget	December	Total YTD	% of Budget
	Capital Expenditures	8,499,165.00	281,211.75	1,077,768.80	12.7%
	Debt Principal	13,417.54	228.69	17,330.47	129.2%
	Miscellaneous	-	-	257,500.00	0.0%
	Nonexpenditures and Transfers	-	-	(4,952.49)	0.0%
	Personnel Benefits	330,084.96	26,512.62	259,268.56	78.5%
	Salaries and Wages	769,356.29	88,608.86	787,787.81	102.4%
	Services	818,242.49	98,707.03	818,983.68	100.1%
	Supplies	182,000.00	24,769.55	207,336.65	113.9%
Total Expenses		10,612,266.28	520,038.50	3,421,023.48	

Stormwater Fund - 410					
Revenue		Budget	December	Total YTD	% of Budget
	Fines and Penalties	5,000.00	630.32	8,927.44	178.5%
	GFCs	31,119.75	-	22,744.60	73.1%
	Intergovernmental Revenue	253,000.00	-	-	0.0%
	Miscellaneous	25,000.00	15,434.56	137,417.32	549.7%
	Nonrevenues	-	-	479.50	0.0%
	Storm Surcharge	-	25.74	269.17	0.0%
	Stormwater Service Fees	1,150,000.00	94,745.36	1,179,384.62	102.6%
Total Revenue		1,464,119.75	110,835.98	1,349,222.65	
Expense		Budget	December	Total YTD	% of Budget
	Capital Expenditures	1,500,690.00	12,048.75	232,112.12	15.5%
	Debt Principal	9,549.25	343.02	16,773.34	175.7%
	Nonexpenditures and Transfers	-	-	(3,997.56)	0.0%
	Personnel Benefits	260,266.44	18,862.18	182,465.14	70.1%
	Salaries and Wages	606,073.70	86,142.69	553,082.05	91.3%
	Services	339,749.82	34,261.99	313,486.22	92.3%
	Supplies	27,500.00	10,952.50	72,141.39	262.3%
Total Expenses		2,743,829.21	162,611.13	1,366,062.70	