

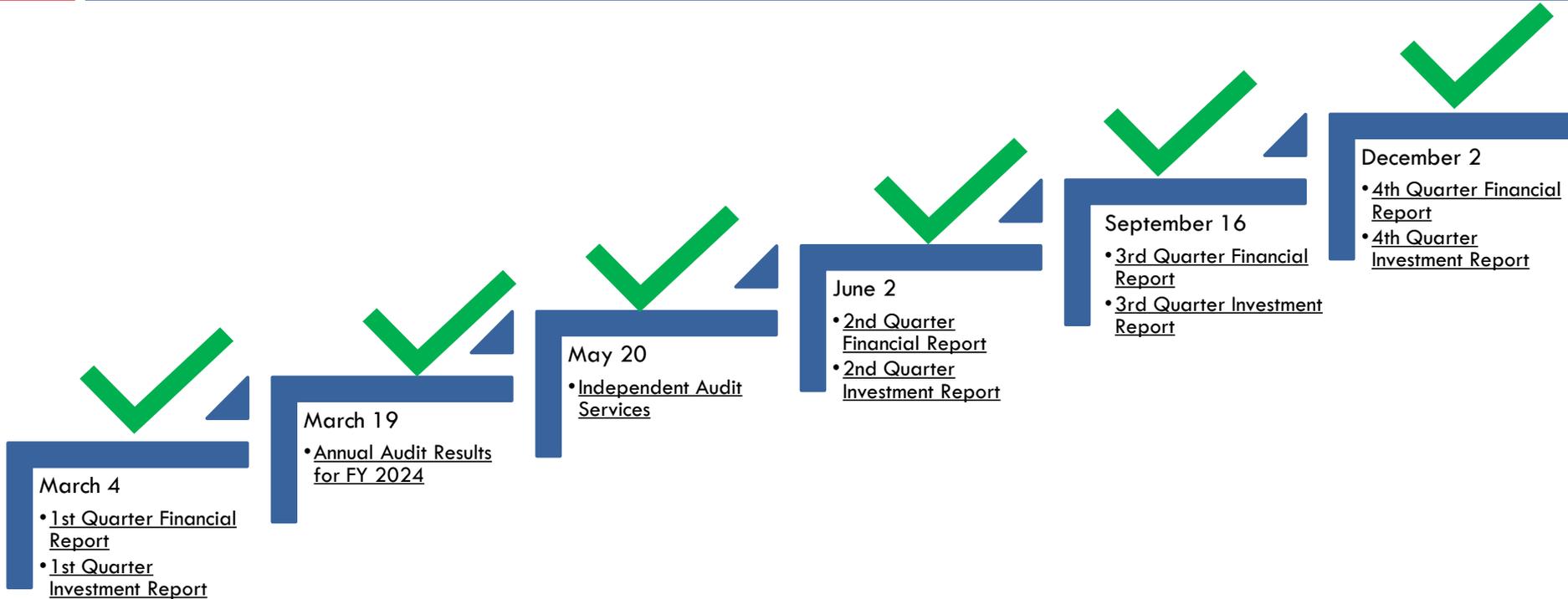


4TH QUARTER FINANCIAL REPORT

DS-25-054

December 2, 2025

Accounting Calendar FY 2025



Overview

3

- Staffing Indicators
- Review Major Operating Funds
- Special Revenue Funds

Staffing Indicators – Turnover

4

12-Month Annualized Turnover (as of September 2025)							
Departments	Total # of Approved Positions	YTD_Total Exiting Employees	YTD Dept. Turnover %	Departments	Total # of Approved Positions	YTD_Total Exiting Employees	YTD Dept. Turnover %
Animal Services	30.00	16	53.33%	Human Resources	16.00	4	25.00%
Aviation	47.00	4	8.51%	Information Technology	21.00	2	9.52%
City Manager	5.50	1	18.18%	Legal	10.00	3	30.00%
Communications and Marketing	8.00	3	37.50%	Parks and Recreation	86.99	23	26.44%
Community Development	78.63	15	19.08%	Police (non-civil)	71.00	16	22.54%
Development Services	41.00	10	24.39%	Public Works	272.00	53	19.49%
Engineering	32.00	2	6.25%	<u>Public Safety:</u>			
Finance	116.50	28	24.03%	Fire (civil)	262.00	15	5.73%
Fire (non-civil)	9.00	3	33.33%	Police (civil)	274.00	22	8.03%

Total of resigned employees	220
Total employees	1,380.62
Overall turnover	15.93%

	FY 2025	Filled	% Filled
Total Classified	844.62	624.62	73.95%
Public Safety Sworn Positions:			
Police	274.00	252.00	91.97%
Fire	262.00	247.00	94.27%

5

General Fund

Key Revenue Sources

General Fund

6

	<u>YTD Total Sept 30, 2025</u>	<u>Revised Budget</u>	<u>% Budget</u>	<u>YTD Total Sept 30, 2024</u>	<u>Inc/Dec PY</u>
Property Taxes	\$ 54,410,285	\$ 55,622,225	97.82%	\$ 49,237,795	10.51%
Sales and Excise Taxes	36,337,041	36,026,533	100.86%	36,186,786	0.42%
Franchise	5,001,978	5,871,975	85.18%	5,469,597	-8.55%
Licenses & Permits	2,787,168	2,280,904	122.20%	2,348,862	18.66%
Intergovernmental	4,828,142	3,472,059	139.06%	5,640,030	-14.40%
Charges For Services	8,044,578	6,682,789	120.38%	6,425,577	25.20%
Fines & Fees	3,568,791	2,897,356	123.17%	3,501,995	1.91%
Investment Income	2,500,977	1,546,751	161.69%	6,110,053	-59.07%
Miscellaneous Income	200,333	83,279	240.56%	388,259	-48.40%
Contributions & Donations	1,000	-	-	16,000	-93.75%
Other Financing Sources	11,364,519	11,323,744	100.36%	11,238,587	1.12%
Total Revenues	\$ 129,044,812	\$ 125,807,615	102.57%	\$ 126,563,541	1.96%

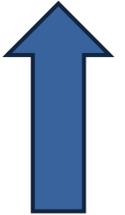


Key Expenses/Fund Balance

General Fund

7

	<u>YTD Total Sept 30, 2025</u>	<u>Revised Budget</u>	<u>% Budget</u>	<u>YTD Total Sept 30, 2024</u>	<u>Inc/Dec PY</u>
Personnel Services	\$ 89,668,368	\$ 93,325,796	96.08%	\$ 85,969,931	4.30%
Supplies	5,443,646	6,120,409	88.94%	5,674,238	-4.06%
Repairs & Maintenance	2,671,579	2,592,852	103.04%	2,839,188	-5.90%
Misc Services & Charges	11,046,718	12,150,936	90.91%	10,660,973	3.62%
Designated Expenses	6,029,358	6,582,552	91.60%	6,619,511	-8.92%
Capital Outlay	1,186,032	1,398,498	84.81%	860,307	37.86%
Debt Service	124,413	191,847	64.85%	170,383	-26.98%
Other Financial Uses	10,567,615	10,567,615	100.00%	11,272,539	-6.25%
Total Expenses	\$ 126,737,729	\$ 132,930,505	95.34%	\$ 124,067,071	2.15%
Net Change	\$ 2,307,083	\$ (7,122,890)			
Fund Balance - Beginning	34,357,833	34,357,833			
Fund Balance - Ending	\$ 36,664,916	\$ 27,234,943			



8

Water & Sewer Fund

Key Financials

	<u>YTD Total Sept 30, 2025</u>	<u>Revised Budget</u>	<u>% Budget</u>	<u>YTD Total Sept 30, 2024</u>	<u>Inc/Dec PY</u>
Intergovernmental	-	-	-	1,039,777	-100.00%
Charges For Services	47,625,647	49,286,470	96.63%	46,854,499	1.65%
Investment Income	635,720	371,302	171.21%	522,180	21.74%
Miscellaneous Income	-	3,100	0.00%	289,942	-100.00%
Other Financing Sources	314,713	269,913	116.60%	403,283	-21.96%
Total Revenues	\$ 48,576,080	\$ 49,930,785	97.29%	\$ 49,109,682	-1.09%
Personnel Services	8,370,562	8,698,798	96.23%	8,102,810	3.30%
Supplies	905,060	1,015,087	89.16%	805,040	12.42%
Repairs & Maintenance	1,139,228	1,116,426	102.04%	809,385	40.75%
Misc Services & Charges	4,828,166	4,983,108	96.89%	4,355,508	10.85%
Designated Expenses	15,450,986	16,931,416	91.26%	15,419,087	0.21%
Capital Outlay	1,076,230	1,333,474	80.71%	431,312	149.52%
Debt Service	4,702,779	4,720,949	99.62%	5,500,953	-14.51%
Other Financial Uses	14,858,452	14,858,452	100.00%	12,242,356	21.37%
Total Expenses	\$ 51,331,465	\$ 53,657,710	95.66%	\$ 47,666,450	7.69%
Net Change	\$ (2,755,385)	\$ (3,726,925)			
Fund Balance - Beginning	13,780,972	13,780,972			
Fund Balance - Ending	\$ 11,025,587	\$ 10,054,047			



10

Solid Waste Fund

Key Financials

Solid Waste Fund

11

	<u>YTD Total</u> <u>Sept 30, 2025</u>	<u>Revised Budget</u>	<u>% Budget</u>	<u>YTD Total</u> <u>Sept 30, 2024</u>	<u>Inc/Dec</u> <u>PY</u>
Charges For Services	27,109,926	27,231,315	99.55%	26,100,695	3.87%
Investment Income	289,084	256,581	112.67%	280,607	3.02%
Miscellaneous Income	21,368	2,000	1068.38%	146	14510.26%
Other Financing Sources	298,900	235,987	126.66%	48,280	519.10%
Total Revenues	\$ 27,719,277	\$ 27,725,883	99.98%	\$ 26,429,728	4.88%
Personnel Services	5,900,973	6,306,081	93.58%	5,700,772	3.51%
Supplies	1,328,100	1,661,779	79.92%	1,429,804	-7.11%
Repairs & Maintenance	1,339,391	1,649,609	81.19%	1,663,565	-19.49%
Misc Services & Charges	2,073,317	2,094,624	98.98%	1,655,845	25.21%
Designated Expenses	7,698,653	8,115,001	94.87%	7,611,281	1.15%
Capital Outlay	74,599	97,100	76.83%	62,990	18.43%
Debt Service	692,420	692,424	100.00%	803,629	-13.84%
Other Financial Uses	8,830,476	8,830,476	100.00%	7,718,889	14.40%
Total Expenses	\$ 27,937,930	\$ 29,447,094	94.87%	\$ 26,646,776	4.85%
Net Change	\$ (218,653)	\$ (1,721,211)			
Fund Balance - Beginning	7,211,877	7,211,877			
Fund Balance - Ending	\$ 6,993,224	\$ 5,490,666			



12

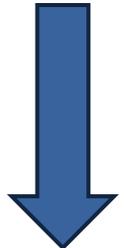
Drainage Utility Fund

Key Financials

Drainage Utility Fund

13

	<u>YTD Total</u> <u>Sept 30, 2025</u>	<u>Revised Budget</u>	<u>% Budget</u>	<u>YTD Total</u> <u>Sept 30, 2024</u>	<u>Inc/Dec</u> <u>PY</u>
Charges For Services	5,296,022	5,454,401	97.10%	5,267,224	0.55%
Investment Income	55,188	34,778	158.69%	44,155	24.99%
Miscellaneous Income	-	2,020	0.00%	-	0.00%
Other Financing Sources	50,250	2,000	2512.50%	54,450	-7.71%
Pending	7,000	7,000	100.00%	-	0.00%
Total Revenues	\$ 5,408,460	\$ 5,500,199	98.33%	\$ 5,365,829	0.79%
Personnel Services	2,189,452	2,474,332	88.49%	2,077,308	5.40%
Supplies	149,143	221,074	67.46%	166,180	-10.25%
Repairs & Maintenance	181,780	246,252	73.82%	175,447	3.61%
Misc Services & Charges	397,933	453,927	87.66%	376,857	5.59%
Designated Expenses	21,435	131,758	16.27%	6,805	214.98%
Capital Outlay	-	943	0.00%	-	0.00%
Debt Service	515,869	518,919	99.41%	601,529	-14.24%
Other Financial Uses	1,990,062	1,990,062	100.00%	2,124,809	-6.34%
Total Expenses	\$ 5,445,674	\$ 6,037,267	90.20%	\$ 5,528,936	-1.51%
Net Change	\$ (37,214)	\$ (537,068)			
Fund Balance - Beginning	1,696,294	1,696,294			
Fund Balance - Ending	\$ 1,659,080	\$ 1,159,226			



14

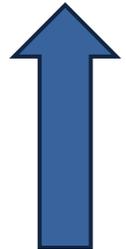
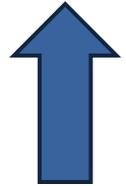
Aviation Fund

Key Financials

Aviation Fund

15

	<u>YTD Total Sept 30, 2025</u>	<u>Revised Budget</u>	<u>% Budget</u>	<u>YTD Total Sept 30, 2024</u>	<u>Inc/Dec PY</u>
Intergovernmental	3,910,003	3,155,000	123.93%	801,095	388.08%
Charges For Services	3,370,925	3,454,953	97.57%	3,107,245	8.49%
Investment Income	44,828	30,404	147.44%	110,375	-59.39%
Miscellaneous Income	52	3,245	1.61%	584	-91.09%
Other Financing Sources	7,790	-	-	15,050	-48.24%
Total Revenues	\$ 7,333,598	\$ 6,643,602	110.39%	\$ 4,034,349	81.78%
Personnel Services	2,716,475	3,108,136	87.40%	2,423,028	12.11%
Supplies	216,928	250,197	86.70%	155,005	39.95%
Repairs & Maintenance	590,999	690,370	85.61%	353,885	67.00%
Misc Services & Charges	1,016,326	1,113,569	91.27%	800,852	26.91%
Designated Expenses	332,686	495,072	67.20%	347,404	-4.24%
Capital Outlay	119,350	121,200	98.47%	68,398	74.49%
Debt Service	3,720	6,364	58.45%	3,670	1.36%
Other Financial Uses	504,739	504,739	100.00%	-	0.00%
Total Expenses	\$ 5,501,224	\$ 6,289,647	87.46%	\$ 4,152,243	32.49%
Net Change	\$ 1,832,373	\$ 353,955			
Fund Balance - Beginning	1,478,785	1,478,785			
Fund Balance - Ending	\$ 3,311,158	\$ 1,832,740			



16

Golf Course Fund

Key Financials

	<u>YTD Total Sept 30, 2025</u>	<u>Revised Budget</u>	<u>% Budget</u>	<u>YTD Total Sept 30, 2024</u>	<u>Inc/Dec PY</u>
Charges For Services	1,915,124	1,889,250	101.37%	1,780,405	7.57%
Investment Income	5,701	-	-	1,433	297.72%
Other Financing Sources	-	-	-	73,843	-100.00%
Total Revenues	\$ 1,920,825	\$ 1,889,250	101.67%	\$ 1,855,681	3.51%
Repairs & Maintenance	4,182	16,930	24.70%	-	0.00%
Misc Services & Charges	1,675,090	1,684,034	99.47%	1,622,597	3.24%
Capital Outlay	68,583	69,784	98.28%	46,011	49.06%
Total Expenses	\$ 1,747,855	\$ 1,770,748	98.71%	\$ 1,668,608	4.75%
Net Change	\$ 172,970	\$ 118,502			
Fund Balance - Beginning	187,074	187,074			
Fund Balance - Ending	\$ 360,044	\$ 305,576			

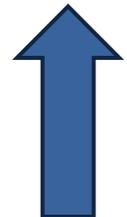


18

Hotel Occupancy Tax (HOT) Fund

Key Financials

	YTD Total Sept 30, 2025	Revised Budget	% Budget	YTD Total Sept 30, 2024	Inc/Dec PY
Taxes	1,815,637	3,054,232	59.45%	1,892,453	-4.06%
Intergovernmental	101,616	95,038	106.92%	238,621	-57.42%
Charges For Services	896,432	839,296	106.81%	846,200	5.94%
Investment Income	67,907	56,371	120.46%	88,303	-23.10%
Miscellaneous Income	2,420	500	484.07%	-	0.00%
Other Financing Sources	-	50	0.00%	-	0.00%
Total Revenues	\$ 2,884,012	\$ 4,045,487	71.29%	\$ 3,065,577	-5.92%
Personnel Services	972,321	981,595	99.06%	899,259	8.12%
Supplies	61,062	76,154	80.18%	70,112	-12.91%
Repairs & Maintenance	169,257	141,727	119.42%	791,407	-78.61%
Misc Services & Charges	809,749	947,902	85.43%	665,882	21.61%
Designated Expenses	547,984	779,357	70.31%	411,303	33.23%
Capital Outlay	480,075	480,076	100.00%	125,379	282.90%
Debt Service	720,286	723,060	99.62%	718,430	0.26%
Other Financial Uses	7,000	7,000	100.00%	-	0.00%
Total Expenses	\$ 3,767,734	\$ 4,136,871	91.08%	\$ 3,681,773	2.33%
Net Change	\$ (883,722)	\$ (91,384)			
Fund Balance - Beginning	1,688,692	1,688,692			
Fund Balance - Ending	\$ 804,970	\$ 1,597,308			



20

Street Maintenance Fund

Key Financials

	<u>YTD Total Sept 30, 2025</u>	<u>Revised Budget</u>	<u>% Budget</u>	<u>YTD Total Sept 30, 2024</u>	<u>Inc/Dec PY</u>
Charges For Services	9,778,610	9,938,490	98.39%	9,774,059	0.05%
Investment Income	505,982	212,844	237.72%	678,228	-25.40%
Total Revenues	\$ 10,284,591	\$ 10,151,334	101.31%	\$ 10,452,287	-1.60%
Repairs & Maintenance	3,937,097	4,600,000	85.59%	4,452,395	-11.57%
Capital Outlay	639,822	8,314,969	7.69%	1,469,500	-56.46%
Debt Service	1,534,540	1,535,850	99.91%	1,531,450	0.20%
Total Expenses	\$ 6,111,459	\$ 14,450,819	42.29%	\$ 7,453,345	-18.00%
Net Change	\$ 4,173,132	\$ (4,299,485)			
Fund Balance - Beginning	12,807,606	12,807,606			
Fund Balance - Ending	\$ 16,980,738	\$ 8,508,121			





Questions