

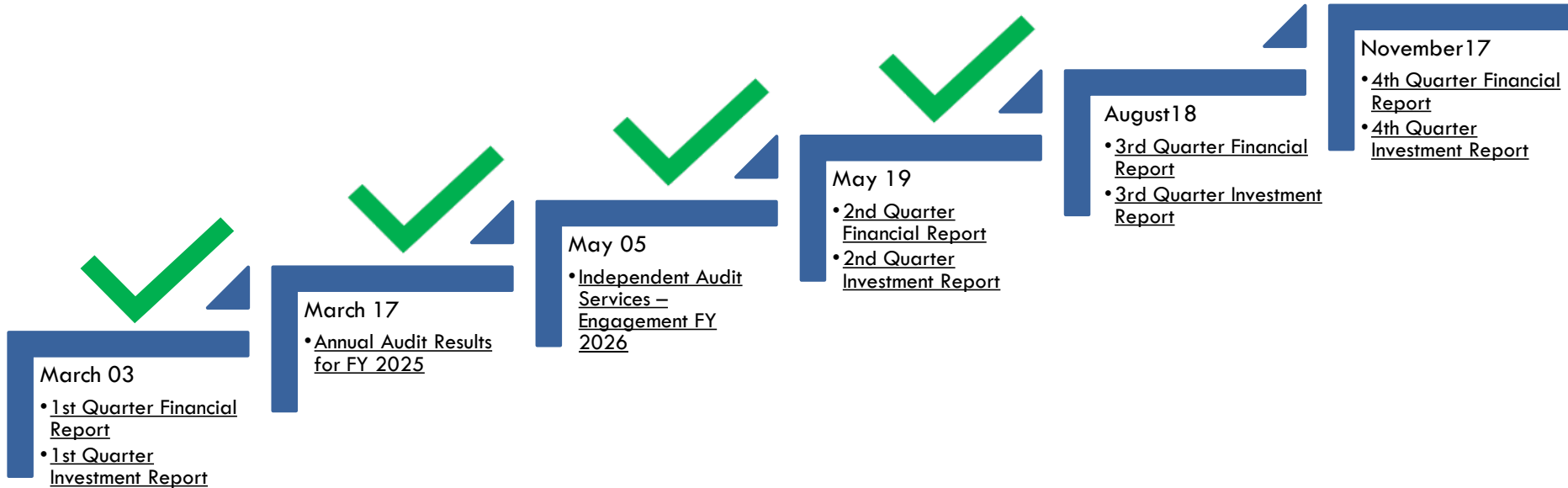


2ND QUARTER FINANCIAL REPORT

DS-26-041

May 19, 2026

Accounting Calendar FY 2026



Overview

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

Staffing Indicators – Turnover

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12-Month Annualized Turnover (as of March 2026)

Department	Total Approved Positions	Total Exiting Employees	Dept. Turnover %	Department	Total Approved Positions	Total Exiting Employees	Dept. Turnover %
ANIMAL SERVICES	30	20	66.67%	FIRE DEPARTMENT	273	29	10.62%
AVIATION	47	8	17.02%	HUMAN RESOURCES	16	3	18.75%
CITY MANAGER	6.5	0	0.00%	INFORMATION TECHNOLOGY	22	1	4.55%
COMMUNICATIONS AND MARKETING	8	3	37.50%	LEGAL	10	4	40.00%
COMMUNITY DEVELOPMENT	79.63	14	17.58%	PARKS AND RECREATION	87.49	24	27.43%
DEVELOPMENT SERVICES	42	9	21.43%	POLICE DEPARTMENT	344	34	9.88%
ENGINEERING SERVICES	32	1	3.13%	PUBLIC WORKS	270	64	23.70%
FINANCE	118.5	33	27.85%				

TOTAL OF RESIGNED EMPLOYEES	247
TOTAL EMPLOYEES	1,386.12
OVERALL TURNOVER	17.82%

	<u>FY 2026</u>	<u>FILLED</u>	<u>% FILLED</u>
TOTAL CLASSIFIED	854.12	607.12	71.08%
PUBLIC SAFETY SWORN POSITIONS:			
FIRE	263	270	102.66%
POLICE	269	279	103.72%

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General Fund

Key Revenue Sources

General Fund

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	<u>YTD Total Mar 31, 2026</u>	<u>Revised Budget</u>	<u>% Budget</u>	<u>YTD Total Mar 31, 2025</u>	<u>Inc/Dec PY</u>
Property Taxes	\$ 57,457,595	\$ 58,967,744	97.44%	\$ 53,973,667	6.45%
Sales and Excise Taxes	18,571,098	36,922,058	50.30%	18,306,992	1.44%
Franchise	1,240,864	5,924,412	20.94%	1,369,133	-9.37%
Licenses & Permits	1,048,011	3,005,773	34.87%	1,317,483	-20.45%
Intergovernmental	830,325	2,070,103	40.11%	1,557,944	-46.70%
Charges For Services	3,832,334	8,795,765	43.57%	3,807,136	0.66%
Fines & Fees	1,935,585	3,499,725	55.31%	1,814,925	6.65%
Investment Income	874,435	2,552,254	34.26%	755,625	15.72%
Miscellaneous Income	88,006	83,279	105.68%	168,297	-47.71%
Other Financing Sources	5,741,917	11,584,620	49.57%	5,639,554	1.82%
Total Revenues	\$ 91,620,170	\$ 133,405,733	68.68%	\$ 88,711,756	3.28%



Key Expenses/Fund Balance

General Fund

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	<u>YTD Total Mar 31, 2026</u>	<u>Revised Budget</u>	<u>% Budget</u>	<u>YTD Total Mar 31, 2025</u>	<u>Inc/Dec PY</u>
Personnel Services	\$ 46,177,248	\$ 99,665,057	46.33%	\$ 42,531,980	8.57%
Supplies	2,537,361	5,875,435	43.19%	1,899,489	33.58%
Repairs & Maintenance	1,460,868	3,388,532	43.11%	1,089,565	34.08%
Misc Services & Charges	6,463,619	14,390,931	44.91%	5,084,997	27.11%
Designated Expenses	2,878,031	6,108,692	47.11%	3,483,836	-17.39%
Capital Outlay	448,517	948,818	47.27%	661,780	-32.23%
Debt Service	41,487	116,729	35.54%	59,968	-30.82%
Other Financial Uses	3,520,237	3,559,474	98.90%	5,618,774	-37.35%
Total Expenses	\$ 63,527,368	\$ 134,053,668	47.39%	\$ 60,430,389	5.12%
Net Change	\$ 28,092,802	\$ (647,935)			
Fund Balance - Beginning	35,032,844	35,032,844			
Fund Balance - Ending	\$ 63,125,646	\$ 34,384,909			



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Water & Sewer Fund

Key Financials

Water & Sewer Fund

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	YTD Total Mar 31, 2026	Revised Budget	% Budget	YTD Total Mar 31, 2025	Inc/Dec PY
Charges For Services	23,421,302	51,495,749	45.48%	22,752,872	2.94%
Investment Income	175,267	587,093	29.85%	239,270	-26.75%
Other Financing Sources	300,423	323,895	92.75%	143,506	109.34%
Total Revenues	\$ 23,896,992	\$ 52,406,737	45.60%	\$ 23,135,648	3.29%
Personnel Services	4,137,247	9,156,494	45.18%	4,143,922	-0.16%
Supplies	389,860	1,050,386	37.12%	456,317	-14.56%
Repairs & Maintenance	351,074	909,702	38.59%	557,485	-37.03%
Misc Services & Charges	2,488,782	5,476,509	45.44%	2,267,677	9.75%
Designated Expenses	8,251,430	17,720,774	46.56%	7,633,064	8.10%
Capital Outlay	235,874	1,341,732	17.58%	139,999	68.48%
Debt Service	1,534,406	6,703,393	22.89%	521,757	194.08%
Other Financial Uses	6,869,689	10,268,939	66.90%	8,311,965	-17.35%
Total Expenses	\$ 24,258,362	\$ 52,627,929	46.09%	\$ 24,032,186	0.94%
Net Change	\$ (361,370)	\$ (221,192)			
Fund Balance - Beginning	10,147,573	10,147,573			
Fund Balance - Ending	\$ 9,786,203	\$ 9,926,381			



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Solid Waste Fund

Key Financials

Solid Waste Fund

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	<u>YTD Total Mar 31, 2026</u>	<u>Revised Budget</u>	<u>% Budget</u>	<u>YTD Total Mar 31, 2025</u>	<u>Inc/Dec PY</u>
Charges For Services	13,969,622	28,176,177	49.58%	13,189,609	5.91%
Investment Income	65,096	244,484	26.63%	107,173	-39.26%
Other Financing Sources	41,900	30,000	139.67%	1,499	2695.94%
Total Revenues	\$ 14,076,618	\$ 28,451,661	49.48%	\$ 13,310,960	5.75%
Personnel Services	3,151,835	6,509,403	48.42%	2,846,244	10.74%
Supplies	616,656	1,613,234	38.22%	595,708	3.52%
Repairs & Maintenance	597,406	1,528,011	39.10%	568,086	5.16%
Misc Services & Charges	1,076,392	2,348,271	45.84%	1,011,643	6.40%
Designated Expenses	2,633,387	8,787,035	29.97%	3,352,804	-21.46%
Capital Outlay	97,730	201,272	48.56%	74,599	31.01%
Debt Service	30,958	688,971	4.49%	35,873	-13.70%
Other Financial Uses	4,844,989	6,776,895	71.49%	5,323,295	-8.99%
Total Expenses	\$ 13,049,353	\$ 28,453,092	45.86%	\$ 13,808,252	-5.50%
Net Change	\$ 1,027,265	\$ (1,431)			
Fund Balance - Beginning	6,935,095	6,935,095			
Fund Balance - Ending	\$ 7,962,360	\$ 6,933,664			



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Drainage Utility Fund

Key Financials

	<u>YTD Total Mar 31, 2026</u>	<u>Revised Budget</u>	<u>% Budget</u>	<u>YTD Total Mar 31, 2025</u>	<u>Inc/Dec PY</u>
Charges For Services	2,684,634	5,481,674	48.97%	2,598,891	3.30%
Investment Income	17,523	84,407	20.76%	20,599	-14.93%
Other Financing Sources	4,700	16,149	29.10%	15,750	-70.16%
Total Revenues	\$ 2,706,857	\$ 5,582,230	48.49%	\$ 2,635,240	2.72%
Personnel Services	1,138,025	2,602,101	43.73%	1,070,760	6.28%
Supplies	64,031	200,079	32.00%	63,363	1.05%
Repairs & Maintenance	69,738	250,275	27.86%	82,034	-14.99%
Misc Services & Charges	159,907	386,756	41.35%	185,923	-13.99%
Designated Expenses	2,567	122,509	2.10%	4,027	-36.26%
Debt Service	2,990	522,730	0.57%	5,424	-44.88%
Other Financial Uses	1,041,588	1,497,780	69.54%	1,005,799	3.56%
Total Expenses	\$ 2,478,846	\$ 5,582,230	44.41%	\$ 2,417,330	2.54%
Net Change	\$ 228,011	\$ -			
Fund Balance - Beginning	1,839,222	1,839,222			
Fund Balance - Ending	\$ 2,067,233	\$ 1,839,222			



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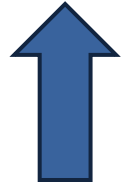
Aviation Fund

Key Financials

Aviation Fund

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	<u>YTD Total Mar 31, 2026</u>	<u>Revised Budget</u>	<u>% Budget</u>	<u>YTD Total Mar 31, 2025</u>	<u>Inc/Dec PY</u>
Intergovernmental	1,519,575	3,539,150	42.94%	1,577,500	-3.67%
Charges For Services	2,580,220	3,351,644	76.98%	1,516,205	70.18%
Investment Income	48,181	120,404	40.02%	22,758	111.71%
Miscellaneous Income	154,804	50	309608.00%	50	309507.72%
Other Financing Sources	2,900	-	-	820	253.66%
Total Revenues	\$ 4,305,680	\$ 7,011,248	61.41%	\$ 3,117,333	38.12%
Personnel Services	1,386,227	3,175,683	43.65%	1,312,293	5.63%
Supplies	77,455	235,180	32.93%	121,099	-36.04%
Repairs & Maintenance	272,391	781,406	34.86%	283,632	-3.96%
Misc Services & Charges	450,443	1,007,600	44.70%	412,606	9.17%
Designated Expenses	962,860	484,607	198.69%	156,670	514.58%
Capital Outlay	-	17,000	0.00%	21,200	-100.00%
Debt Service	267,372	402,721	66.39%	1,550	17149.81%
Other Financial Uses	371,143	371,143	100.00%	356,868	4.00%
Total Expenses	\$ 3,787,891	\$ 6,475,340	58.50%	\$ 2,665,918	42.09%
Net Change	\$ 517,789	\$ 535,908			
Fund Balance - Beginning	2,751,527	2,751,527			
Fund Balance - Ending	\$ 3,269,316	\$ 3,287,435			



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Golf Course Fund

Key Financials

	<u>YTD Total Mar 31, 2026</u>	<u>Revised Budget</u>	<u>% Budget</u>	<u>YTD Total Mar 31, 2025</u>	<u>Inc/Dec PY</u>
Charges For Services	879,307	1,543,690	56.96%	800,870	9.79%
Investment Income	4,635	5,146	90.07%	2,859	62.12%
Total Revenues	\$ 883,942	\$ 1,548,836	57.07%	\$ 803,729	9.98%
Repairs & Maintenance	17,387	10,418	166.89%	-	0.00%
Misc Services & Charges	798,672	1,475,283	54.14%	726,235	9.97%
Capital Outlay	-	-	-	68,583	-100.00%
Debt Service	108,062	221,694	48.74%	-	0.00%
Total Expenses	\$ 924,121	\$ 1,707,395	54.12%	\$ 794,818	16.27%
Net Change	\$ (40,179)	\$ (158,559)			
Fund Balance - Beginning	313,274	313,274			
Fund Balance - Ending	\$ 273,095	\$ 154,715			



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Hotel Occupancy Tax (HOT) Fund

Key Financials

	<u>YTD Total Mar 31, 2026</u>	<u>Revised Budget</u>	<u>% Budget</u>	<u>YTD Total Mar 31, 2025</u>	<u>Inc/Dec PY</u>
Taxes	949,223	1,989,567	47.71%	840,854	12.89%
Intergovernmental	84,118	86,000	97.81%	96,490	-12.82%
Charges For Services	358,574	975,157	36.77%	370,474	-3.21%
Investment Income	14,598	66,277	22.03%	26,102	-44.07%
Miscellaneous Income	-	2,420	0.00%	2,420	-100.00%
Total Revenues	\$ 1,406,513	\$ 3,119,421	45.09%	\$ 1,336,340	5.25%
Personnel Services	502,332	1,046,159	48.02%	477,034	5.30%
Supplies	22,450	55,441	40.49%	25,184	-10.86%
Repairs & Maintenance	29,761	72,015	41.33%	58,823	-49.41%
Misc Services & Charges	331,979	816,086	40.68%	275,838	20.35%
Designated Expenses	173,374	482,994	35.90%	330,719	-47.58%
Capital Outlay	-	-	-	146,293	-100.00%
Debt Service	63,596	715,650	8.89%	75,064	-15.28%
Total Expenses	\$ 1,123,492	\$ 3,188,345	35.24%	\$ 1,388,955	-19.11%
Net Change	\$ 283,021	\$ (68,924)			
Fund Balance - Beginning	791,379	791,379			
Fund Balance - Ending	\$ 1,074,400	\$ 722,455			



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Street Maintenance Fund

Key Financials

	<u>YTD Total Mar 31, 2026</u>	<u>Revised Budget</u>	<u>% Budget</u>	<u>YTD Total Mar 31, 2025</u>	<u>Inc/Dec PY</u>
Charges For Services	4,992,409	10,032,396	49.76%	4,834,602	3.26%
Investment Income	317,025	212,844	148.95%	199,842	58.64%
Total Revenues	\$ 5,309,434	\$ 10,245,240	51.82%	\$ 5,034,444	5.46%
Repairs & Maintenance	139,835	4,650,000	3.01%	49,394	183.10%
Capital Outlay	263,060	11,175,147	2.35%	12,500	2004.48%
Debt Service	325,615	1,536,850	21.19%	343,365	-5.17%
Total Expenses	\$ 728,510	\$ 17,361,997	4.20%	\$ 405,259	79.76%
Net Change	\$ 4,580,924	\$ (7,116,757)			
Fund Balance - Beginning	17,025,703	17,025,703			
Fund Balance - Ending	\$ 21,606,627	\$ 9,908,946			





Questions