



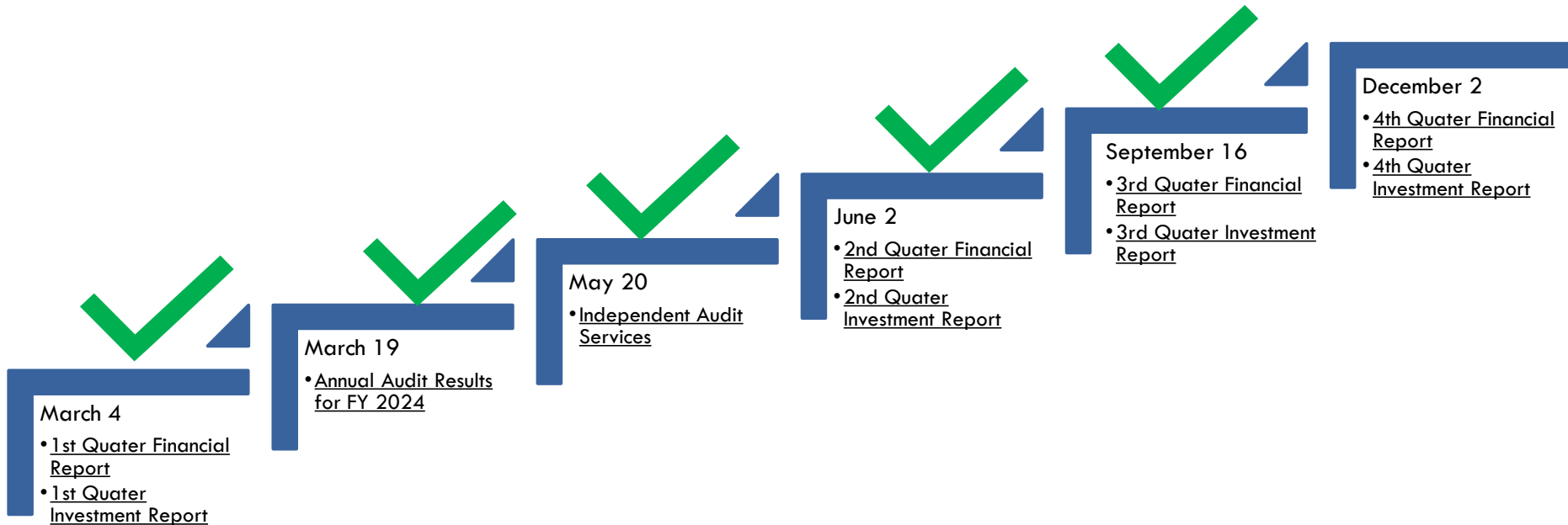
3RD QUARTERLY FINANCIAL REPORT

DS-25-044

September 16, 2025

Accounting Calendar FY 2025

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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 June 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	3	6.38%	Information Technology	21.00	3	14.29%
City Manager	5.50	2	36.36%	Legal	10.00	1	10.00%
Communications and Marketing	8.00	3	37.50%	Parks and Recreation	86.99	22	25.29%
Community Development	78.63	11	13.99%	Police (non-civil)	71.00	17	23.94%
Development Services	41.00	9	21.95%	Public Works	272.00	58	21.32%
Engineering	32.00	1	3.13%	Public Safety:			
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	218
Total employees	1,380.62
Overall turnover	15.79%

	FY 2025	Filled	% Filled
Total Classified	844.62	715.62	84.73%
Public Safety Sworn Positions:			
Police	274.00	264.00	96.35%
Fire	262.00	261.00	99.62%

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General Fund

Key Revenue Sources

General Fund

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	YTD Total June 30, 2025	Revised Budget	% Budget	Inc/Dec PYTD
Property Taxes	\$ 54,044,488	\$ 55,622,225	97.16%	9.11%
Sales and Excise Taxes	26,961,682	36,026,533	74.84%	0.61%
Franchise	1,806,314	5,871,975	30.76%	-37.12%
Licenses & Permits	2,107,120	2,280,904	92.38%	20.62%
Intergovernmental	2,374,827	3,472,059	68.40%	-44.18%
Charges For Services	5,992,022	6,682,789	89.66%	38.38%
Fines & Fees	2,708,644	2,897,356	93.49%	7.24%
Investment Income	2,000,149	1,546,751	129.31%	7.11%
Miscellaneous Income	208,259	83,279	250.07%	104.92%
Contributions & Donations	1,000	-	-	-93.75%
Other Financing Sources	8,409,824	11,323,744	74.27%	-0.41%
Total Revenues	\$ 106,614,329	\$ 125,807,615	84.74%	4.02%



Key Expenses/Fund Balance

General Fund

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	YTD Total June 30, 2025	Revised Budget	% Budget	Inc/Dec PYTD
Personnel Services	\$ 63,965,792	\$ 93,320,796	68.54%	5.59%
Supplies	3,448,460	5,721,420	60.27%	-9.22%
Repairs & Maintenance	1,718,610	2,536,535	67.75%	-11.79%
Misc Services & Charges	7,994,288	12,129,686	65.91%	6.47%
Designated Expenses	4,672,431	7,150,151	65.35%	-14.26%
Capital Outlay	719,741	1,238,515	58.11%	19.43%
Debt Service	80,107	191,847	41.76%	-35.92%
Other Financial Uses	9,301,370	9,317,615	99.83%	-9.97%
Total Expenses	\$ 91,900,801	\$ 131,606,565	69.83%	1.72%
Net Change	\$ 14,713,529	\$ (5,798,950)		
Fund Balance - Beginning	34,357,833	34,357,833		
Fund Balance - Ending	\$ 49,071,362	\$ 28,558,883		



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Water & Sewer Fund

Key Financials

Water & Sewer Fund

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	YTD Total June 30, 2025	Revised Budget	% Budget	Inc/Dec PYTD
Charges For Services	34,753,153	49,256,470	70.56%	3.70%
Investment Income	481,106	371,302	129.57%	-2.93%
Miscellaneous Income	-	3,100	0.00%	-100.00%
Other Financing Sources	242,485	269,913	89.84%	-5.12%
Total Revenues	\$ 35,476,743	\$ 49,900,785	71.09%	-0.33%
Personnel Services	6,096,087	8,698,798	70.08%	7.39%
Supplies	660,286	1,013,106	65.17%	13.63%
Repairs & Maintenance	752,865	1,050,912	71.64%	35.82%
Misc Services & Charges	3,485,291	4,959,805	70.27%	9.18%
Designated Expenses	10,153,524	16,901,416	60.07%	-5.97%
Capital Outlay	366,652	1,400,969	26.17%	49.73%
Debt Service	532,082	4,720,949	11.27%	-11.78%
Other Financial Uses	13,159,866	14,858,452	88.57%	36.92%
Total Expenses	\$ 35,206,653	\$ 53,604,407	65.68%	12.62%
Net Change	\$ 270,091	\$ (3,703,622)		
Fund Balance - Beginning	13,780,972	13,780,972		
Fund Balance - Ending	\$ 14,051,063	\$ 10,077,350		



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Solid Waste Fund

Key Financials

Solid Waste Fund

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	YTD Total June 30, 2025	Revised Budget	% Budget	Inc/Dec PYTD
Charges For Services	20,162,772	26,781,315	75.29%	5.30%
Investment Income	197,054	256,581	76.80%	-22.77%
Miscellaneous Income	17,404	2,000	870.19%	11800.00%
Other Financing Sources	260,974	35,987	725.19%	2119.31%
Total Revenues	\$ 20,638,204	\$27,075,883	76.22%	6.30%
Personnel Services	4,291,237	6,306,081	68.05%	6.01%
Supplies	911,350	1,741,249	52.34%	-24.10%
Repairs & Maintenance	955,991	1,545,326	61.86%	-18.58%
Misc Services & Charges	1,523,236	2,077,816	73.31%	23.39%
Designated Expenses	5,503,086	7,493,339	73.44%	9.51%
Capital Outlay	74,599	97,100	76.83%	18.43%
Debt Service	36,932	692,424	5.33%	-76.68%
Other Financial Uses	7,930,850	8,830,476	89.81%	15.75%
Total Expenses	\$ 21,227,280	\$28,783,811	73.75%	7.45%
Net Change	\$ (589,076)	\$ (1,707,928)		
Fund Balance - Beginning	7,211,877	7,211,877		
Fund Balance - Ending	\$ 6,622,801	\$ 5,503,949		



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Drainage Utility Fund

Key Financials

Drainage Utility Fund

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	<u>YTD Total</u> <u>June 30, 2025</u>	<u>Revised Budget</u>	<u>% Budget</u>	<u>Inc/Dec</u> <u>PYTD</u>
Charges For Services	3,957,329	5,454,401	72.55%	1.44%
Investment Income	41,095	34,778	118.16%	-12.77%
Miscellaneous Income	-	2,020	0.00%	0.00%
Other Financing Sources	50,250	2,000	2512.50%	-7.71%
Total Revenues	\$ 4,048,673	\$ 5,493,199	73.70%	1.14%
Personnel Services	1,579,937	2,474,332	63.85%	7.58%
Supplies	104,123	216,977	47.99%	-8.80%
Repairs & Maintenance	127,532	246,252	51.79%	3.47%
Misc Services & Charges	275,322	451,202	61.02%	-2.49%
Designated Expenses	15,360	131,758	11.66%	276.00%
Capital Outlay	-	5,040	0.00%	0.00%
Debt Service	5,445	518,919	1.05%	-94.21%
Other Financial Uses	1,768,602	1,990,062	88.87%	-8.05%
Total Expenses	\$ 3,876,321	\$ 6,034,542	64.24%	-3.33%
Net Change	\$ 172,352	\$ (541,343)		
Fund Balance - Beginning	1,696,294	1,696,294		
Fund Balance - Ending	\$ 1,868,646	\$ 1,154,951		



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Aviation Fund

Key Financials

Aviation Fund

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	YTD Total June 30, 2025	Revised Budget	% Budget	Inc/Dec PYTD
Intergovernmental	3,875,038	3,155,000	122.82%	594.22%
Charges For Services	2,437,314	3,454,953	70.55%	2.16%
Investment Income	20,382	30,404	67.04%	-48.29%
Miscellaneous Income	52	3,245	1.61%	-91.09%
Other Financing Sources	4,300	-	-	-71.20%
Total Revenues	\$ 6,337,086	\$ 6,643,602	95.39%	111.31%
Personnel Services	1,962,143	3,108,136	63.13%	14.73%
Supplies	155,686	244,197	63.75%	44.31%
Repairs & Maintenance	367,828	690,370	53.28%	37.45%
Misc Services & Charges	656,979	1,110,841	59.14%	19.42%
Designated Expenses	240,903	501,072	48.08%	6.69%
Capital Outlay	119,350	121,200	98.47%	111.47%
Debt Service	2,480	6,364	38.97%	2.06%
Other Financial Uses	504,739	504,739	100.00%	0.00%
Total Expenses	\$ 4,010,106	\$ 6,286,919	63.78%	37.31%
Net Change	\$ 2,326,979	\$ 356,683		
Fund Balance - Beginning	1,478,785	1,478,785		
Fund Balance - Ending	\$ 3,805,764	\$ 1,835,468		



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Golf Course Fund

Key Financials

Golf Course Fund

17

	<u>YTD Total June 30, 2025</u>	<u>Revised Budget</u>	<u>% Budget</u>	<u>Inc/Dec PYTD</u>
Charges For Services	1,337,509	1,729,250	77.35%	3.45%
Investment Income	4,262	-	-	1984.15%
Total Revenues	<u>\$ 1,341,771</u>	<u>\$ 1,729,250</u>	<u>77.59%</u>	<u>-1.85%</u>
Misc Services & Charges	1,211,414	1,523,740	79.50%	5.08%
Capital Outlay	68,583	47,885	143.22%	0.00%
Total Expenses	<u>\$ 1,279,997</u>	<u>\$ 1,571,625</u>	<u>81.44%</u>	<u>11.30%</u>
Net Change	<u>\$ 61,774</u>	<u>\$ 157,625</u>		
Fund Balance - Beginning	187,074	187,074		
Fund Balance - Ending	<u>\$ 248,848</u>	<u>\$ 344,699</u>		



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Hotel Occupancy Tax (HOT) Fund

Key Financials

Hotel Occupancy Tax Fund

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	<u>YTD Total</u> <u>June 30, 2025</u>	<u>Revised Budget</u>	<u>% Budget</u>	<u>Inc/Dec</u> <u>PYTD</u>
Taxes	1,354,449	3,054,232	44.35%	0.40%
Charges For Services	654,235	839,296	77.95%	2.53%
Investment Income	52,019	56,371	92.28%	-24.12%
Miscellaneous Income	2,420	500	484.07%	0.00%
Other Financing Sources	-	50	0.00%	0.00%
Total Revenues	\$ 2,063,124	\$ 3,950,449	52.23%	-4.44%
Personnel Services	707,176	981,595	72.04%	11.20%
Supplies	42,767	76,154	56.16%	21.75%
Repairs & Maintenance	86,346	141,727	60.92%	-82.46%
Misc Services & Charges	514,565	945,483	54.42%	31.13%
Designated Expenses	474,145	779,357	60.84%	67.92%
Capital Outlay	146,293	146,293	100.00%	61.60%
Debt Service	75,594	723,060	10.45%	-10.46%
Total Expenses	\$ 2,046,886	\$ 3,793,669	53.96%	1.68%
Net Change	\$ 16,238	\$ 156,780		
Fund Balance - Beginning	1,688,692	1,688,692		
Fund Balance - Ending	\$ 1,704,930	\$ 1,845,472		



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Street Maintenance Fund

Key Financials

Street Maintenance Fund

21

	<u>YTD Total June 30, 2025</u>	<u>Revised Budget</u>	<u>% Budget</u>	<u>Inc/Dec PYTD</u>
Charges For Services	7,290,054	9,938,490	73.35%	0.85%
Investment Income	374,708	212,844	176.05%	8.25%
Total Revenues	<u>\$ 7,664,761</u>	<u>\$10,151,334</u>	<u>75.50%</u>	<u>1.19%</u>
Repairs & Maintenance	1,718,610	2,536,535	67.75%	-11.79%
Capital Outlay	719,741	1,238,515	58.11%	19.43%
Debt Service	80,107	191,847	41.76%	-35.92%
Total Expenses	<u>\$ 2,518,458</u>	<u>\$ 3,966,897</u>	<u>63.49%</u>	<u>1.72%</u>
Net Change	<u>\$ 5,146,303</u>	<u>\$ 6,184,437</u>		
Fund Balance - Beginning	<u>12,807,606</u>	<u>12,807,606</u>		
Fund Balance - Ending	<u>\$ 17,953,909</u>	<u>\$18,992,043</u>		





Questions