3RD QUARTER FINANCIAL REPORT

DS-26-074

August 18, 2026

Accounting Calendar FY 2026

March 03
- 1st Quarter Financial Report
- 1st Quarter Investment Report

March 17
- Annual Audit Results for FY 2025

May 19
- 2nd Quarter Financial Report
- 2nd Quarter Investment Report

July 07
- Independent Audit Services – Engagement FY 2026

August18
- 3rd Quarter Financial Report
- 3rd Quarter Investment Report

November17
- 4th Quarter Financial Report
- 4th Quarter Investment Report

Overview

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

Staffing Indicators – Turnover

12-Month Annualized Turnover (as of June 2026)							
Department	**Total Approved Positions**	**Total Exiting Employees**	**Dept. Turnover %**	**Department**	**Total Approved Positions**	**Total Exiting Employees**	**Dept. Turnover %**
ANIMAL SERVICES	30	19	63.33%	FIRE DEPARTMENT	273	31	11.36%
AVIATION	47	9	19.15%	HUMAN RESOURCES	16	4	25.00%
CITY MANAGER	6.5	2	30.77%	INFORMATION TECHNOLOGY	22	1	4.55%
COMMUNICATIONS AND MARKETING	8	1	12.50%	LEGAL	10	6	60.00%
COMMUNITY DEVELOPMENT	79.63	14	17.58%	PARKS AND RECREATION	87.49	27	30.86%
DEVELOPMENT SERVICES	42	12	28.57%	POLICE DEPARTMENT	344	27	7.85%
ENGINEERING SERVICES	32	3	9.38%	PUBLIC WORKS	270	74	27.41%
FINANCE	118.5	21	17.72%				

TOTAL OF RESIGNED EMPLOYEES	**251**
TOTAL EMPLOYEES	**1,386.12**
OVERALL TURNOVER	**18.11%**

	FY 2026	**FILLED**	**% FILLED**
TOTAL CLASSIFIED	**854.12**	**603.12**	**70.61%**
PUBLIC SAFETY SWORN POSITIONS:			
FIRE	**263**	**270**	**102.66%**
POLICE	**269**	**279**	**103.72%**

5 General Fund

Key Revenue Sources

General Fund

Revenues (in Millions)	YTD Total June 30	Revised Budget	% Budget	Forecast	Forecast vs Budget	PY % Change
Property Taxes	$ 57.50	$ 58.97	97.5%	$ 58.10	$ (0.87)	6.4%
Sales and Excise Taxes	27.31	36.92	74.0%	36.44	(0.48)	1.3%
Franchise	2.56	5.92	43.2%	5.22	(0.70)	41.8%
Licenses & Permits	1.62	3.01	53.8%	2.30	(0.71)	-23.0%
Intergovernmental	3.18	2.07	153.6%	3.50	1.43	34.0%
Charges For Services	6.01	8.80	68.3%	8.47	(0.33)	0.2%
Fines & Fees	3.00	3.50	85.7%	3.86	0.36	10.9%
Investment Income	2.09	2.55	82.0%	2.70	0.15	4.7%
Miscellaneous Income	0.17	0.08	212.5%	0.20	0.12	-19.1%
Other Financing Sources	8.60	11.58	74.3%	11.56	(0.02)	2.3%
Total Revenues	**$ 112.04**	**$ 133.40**	**84.0%**	**$ 132.35**	**$ (1.05)**	**5.1%**

Key Expenses/Fund Balance

General Fund

Expenditures (in Millions)	YTD Total June 30	Revised Budget	% Budget	Forecast	Forecast vs Budget	Inc/Dec PY
Personnel Services	$ 69.04	$ 99.52	69.4%	$ 96.39	$ 3.13	7.9%
Supplies	4.03	5.81	69.4%	5.48	0.33	16.9%
Repairs & Maintenance	2.37	3.44	68.9%	3.38	0.06	37.9%
Misc Services & Charges	9.72	14.36	67.7%	14.14	0.22	21.6%
Designated Expenses	4.23	6.56	64.5%	6.56	-	-9.5%
Capital Outlay	0.78	1.38	56.5%	1.38	-	7.7%
Debt Service	0.07	0.12	58.3%	0.12	-	-11.5%
Other Financial Uses	6.14	6.16	99.7%	6.16	-	-34.0%
Total Expenditures	**$ 96.38**	**$ 137.35**	**70.2%**	**$ 133.61**	**$ 3.74**	**4.9%**
Net Change	**$ 15.66**	**$ (3.95)**		**$ (1.26)**		
Fund Balance - Beginning	35.03	35.03		35.03		
Fund Balance - Ending	**$ 50.69**	**$ 31.08**		**$ 33.77**		

Expenditures by Department

General Fund

(Millions)	YTD Total	Revised Budget	% Budget	Forecast	Forecast vs Budget
Police Department	$ 30.31	$ 43.48	69.7%	$ 41.99	$ 1.49
Fire Department	26.80	37.57	71.3%	37.46	0.11
Non-Departmental	16.06	20.16	79.7%	20.06	0.10
Parks and Recreation	4.30	6.99	61.5%	6.49	0.50
Public Works	4.22	6.75	62.5%	6.41	0.34
Community Development	3.51	5.13	68.4%	4.95	0.18
Finance	3.01	4.43	67.9%	4.23	0.20
Development Services	2.82	4.51	62.5%	4.32	0.19
Animal Services	1.52	2.41	63.1%	2.23	0.18
Legal	1.02	1.59	64.2%	1.47	0.12
Human Resources	0.95	1.39	68.3%	1.37	0.02
City Manager	0.85	1.09	78.0%	1.08	0.01
Communications and Marketing	0.54	0.86	62.8%	0.82	0.04
Engineering	0.19	0.53	35.8%	0.29	0.24
City Auditor	0.12	0.18	66.7%	0.17	0.01
City Council	0.09	0.16	56.3%	0.15	0.01
Debt Service	0.07	0.12	58.3%	0.12	-
	$ 96.38	**$ 137.35**	**70.2%**	**$ 133.61**	**$ 3.74**

9

Water & Sewer Fund

Key Financials

Water & Sewer Fund

(Millions)	YTD Total June 30	Revised Budget	% Budget	Forecast	Forecast vs Budget	PY % Change
Charges For Services	34.41	51.50	66.8%	48.93	(2.57)	-1.0%
Investment Income	0.72	0.59	122.0%	0.84	0.25	50.4%
Other Financing Sources	0.38	0.32	118.8%	0.46	0.14	56.3%
Total Revenues	**$ 35.51**	**$ 52.41**	**67.8%**	**$ 50.23**	**$ (2.18)**	**0.1%**
Personnel Services	6.20	9.16	67.7%	8.88	0.28	1.7%
Supplies	0.58	0.98	59.2%	0.83	0.15	-11.6%
Repairs & Maintenance	0.57	0.98	58.2%	0.81	0.17	-24.7%
Misc Services & Charges	3.74	5.56	67.3%	5.13	0.43	7.4%
Designated Expenses	13.62	17.70	76.9%	17.14	0.56	34.1%
Capital Outlay	0.55	1.28	43.0%	1.28	-	50.4%
Debt Service	1.55	6.70	23.1%	6.70	-	190.9%
Other Financial Uses	8.57	10.27	83.4%	10.27	-	-34.9%
Total Expenses	**$ 35.38**	**$ 52.63**	**67.2%**	**$ 51.04**	**$ 1.59**	**0.5%**
Net Change	**$ 0.13**	**$ (0.22)**		**$ (0.81)**		
Fund Balance - Beginning	10.15	10.15		10.15		
Fund Balance - Ending	**$ 10.28**	**$ 9.93**		**$ 9.34**		

Expenses by Department

Water & Sewer Fund

(Millions)	YTD Total	Revised Budget	% Budget	Forecast	Forecast vs Budget
Utility Collections	2.91	4.27	68.1%	4.09	0.18
Public Works	19.52	27.16	71.9%	26.03	1.13
Engineering	1.23	2.04	60.3%	1.80	0.24
Non-Departmental	10.17	12.46	81.6%	12.42	0.04
Debt Service	1.55	6.70	23.1%	6.70	-
	$ 35.38	**$ 52.63**	**67.2%**	**$ 51.04**	**$ 1.59**

Solid Waste Fund

Key Financials

Solid Waste Fund

(Millions)	YTD Total June 30	Revised Budget	% Budget	Forecast	Forecast vs Budget	PY % Change
Charges For Services	20.55	28.18	72.9%	$ 27.90	$ (0.28)	1.9%
Investment Income	0.18	0.24	75.0%	0.26	0.02	-7.1%
Miscellaneous Income	0.02	-	-	0.02	0.02	10.3%
Other Financing Sources	0.04	0.03	133.3%	0.05	0.02	-83.9%
Total Revenues	**20.79**	**28.45**	**73.1%**	**$ 28.23**	**$ (0.22)**	**0.8%**
Personnel Services	4.65	6.51	71.4%	6.58	(0.07)	8.3%
Supplies	1.14	1.71	66.7%	1.57	0.14	25.1%
Repairs & Maintenance	0.96	1.53	62.7%	1.35	0.18	0.8%
Misc Services & Charges	1.68	2.35	71.5%	2.27	0.08	10.4%
Designated Expenses	4.59	8.79	52.2%	7.63	1.16	-16.6%
Capital Outlay	0.10	0.10	100.0%	0.10	-	34.0%
Debt Service	0.03	0.69	4.3%	0.69	-	-12.4%
Other Financial Uses	5.81	6.78	85.7%	6.78	-	-26.7%
Total Expenses	**18.96**	**28.46**	**66.6%**	**$ 26.97**	**$ 1.49**	**-10.7%**
Net Change	**$ 1.83**	**$ (0.01)**		**$ 1.26**		
Fund Balance - Beginning	6.94	6.94		6.94		
Fund Balance - Ending	**8.77**	**6.93**		**8.20**		

Expenses by Department

Solid Waste Fund

(Millions)	YTD Total	Revised Budget	% Budget	Forecast	Forecast vs Budget
Public Works	11.67	18.98	61.5%	17.57	1.41
Non-Departmental	7.26	8.79	82.6%	8.71	0.08
Debt Service	0.03	0.69	4.3%	0.69	-
	$ 18.96	**$ 28.46**	**66.6%**	**$ 26.97**	**$ 1.49**

15

Drainage Utility Fund

Key Financials

Drainage Utility Fund

(Millions)	YTD Total June 30	Revised Budget	% Budget	Forecast	Forecast vs Budget	PY % Change
Charges For Services	3.94	5.48	71.9%	$ 5.34	$ (0.14)	-0.5%
Investment Income	0.07	0.08	87.5%	0.08	-	71.6%
Miscellaneous Income	0.01	-	-	0.01	0.01	0.0%
Other Financing Sources	-	0.02	0.0%	-	(0.02)	-90.7%
Total Revenues	**4.02**	**5.58**	**72.0%**	**$ 5.43**	**$ (0.15)**	**-0.7%**
Personnel Services	1.72	2.60	66.2%	2.56	0.04	8.3%
Supplies	0.13	0.20	65.0%	0.18	0.02	22.6%
Repairs & Maintenance	0.10	0.25	40.0%	0.17	0.08	-19.5%
Misc Services & Charges	0.24	0.39	61.5%	0.34	0.05	-11.7%
Designated Expenses	-	0.12	0.0%	0.03	0.09	-73.3%
Debt Service	-	0.52	0.0%	0.52	-	-44.7%
Other Financial Uses	1.27	1.50	84.7%	1.50	-	-28.2%
Total Expenses	**3.46**	**5.58**	**62.0%**	**$ 5.30**	**$ 0.28**	**-10.7%**
Net Change	**$ 0.56**	**$ -**		**$ 0.13**		
Fund Balance - Beginning	1.84	1.84		1.84		
Fund Balance - Ending	**$ 2.40**	**$ 1.84**		**$ 1.97**		

Expenses by Department

Drainage Utility Fund

(Millions)	YTD Total	Revised Budget	% Budget	Forecast	Forecast vs Budget
Public Works	1.64	2.65	61.9%	2.48	0.17
Engineering	0.35	0.62	56.5%	0.54	0.08
Non-Departmental	1.47	1.79	82.1%	1.76	0.03
Debt Service	-	0.52	0.0%	0.52	-
	$ 3.46	**$ 5.58**	**62.0%**	**$ 5.30**	**$ 0.28**

Aviation Fund

Key Financials

Aviation Fund

(Millions)	YTD Total June 30	Revised Budget	% Budget	Forecast	Forecast vs Budget	PY % Change
Intergovernmental	2.38	3.54	67.2%	$ 3.21	$ (0.33)	-38.6%
Charges For Services	4.62	3.35	137.9%	6.60	3.25	89.7%
Investment Income	0.13	0.12	108.3%	0.15	0.03	518.7%
Miscellaneous Income	0.16	-	-	0.16	0.16	307698.9%
Total Revenues	**7.29**	**7.01**	**104.0%**	**$ 10.12**	**$ 3.11**	**15.1%**
Personnel Services	2.08	3.18	65.4%	3.01	0.17	6.0%
Supplies	0.17	0.27	63.0%	0.24	0.03	8.2%
Repairs & Maintenance	0.42	0.80	52.5%	0.62	0.18	14.7%
Misc Services & Charges	0.64	0.97	66.0%	0.88	0.09	-2.9%
Designated Expenses	2.11	0.48	439.6%	3.21	(2.73)	775.6%
Capital Outlay	0.03	0.01	300.0%	0.03	(0.02)	-77.4%
Debt Service	0.27	0.40	67.5%	0.37	0.03	10731.1%
Other Financial Uses	1.70	1.70	100.0%	1.70	-	236.6%
Total Expenses	**7.42**	**7.81**	**95.0%**	**$ 10.06**	**$ (2.25)**	**84.8%**
Net Change	**$ (0.13)**	**$ (0.80)**		**$ 0.06**		
Fund Balance - Beginning	2.75	2.75		2.75		
Fund Balance - Ending	**2.62**	**1.95**		**2.81**		

Golf Course Fund

Key Financials

Golf Course Fund

Revenues (in Millions)	YTD Total June 30	Revised Budget	% Budget	Forecast	Forecast vs Budget	PY % Change
Charges For Services	1.36	1.54	88.3%	$ 1.94	$ 0.40	1.8%
Investment Income	0.01	0.01	100.0%	0.01	-	69.3%
Total Revenues	**1.37**	**1.55**	**88.4%**	**$ 1.95**	**$ 0.40**	**2.0%**
Repairs & Maintenance	0.01	0.01	100.0%	0.02	(0.01)	400.2%
Misc Services & Charges	1.29	1.48	87.2%	1.66	(0.18)	6.3%
Debt Service	0.11	0.22	50.0%	0.22	-	0.0%
Total Expenses	**$ 1.41**	**$ 1.71**	**82.5%**	**$ 1.90**	**$ (0.19)**	**10.1%**
Net Change	**$ (0.04)**	**$ (0.16)**		**$ 0.05**		
Fund Balance - Beginning	0.31	0.31		0.31		
Fund Balance - Ending	**$ 0.27**	**$ 0.15**		**$ 0.36**		

Hotel Occupancy Tax (HOT) Fund

Key Financials

Hotel Occupancy Tax Fund

(Millions)	YTD Total June 30	Revised Budget	% Budget	Forecast	Forecast vs Budget	PY % Change
Taxes	1.58	1.99	79.4%	$ 2.08	$ 0.09	16.3%
Intergovernmental	0.08	0.09	88.9%	0.08	(0.01)	-17.2%
Charges For Services	0.67	0.98	68.4%	0.93	(0.05)	2.2%
Investment Income	0.02	0.07	28.6%	0.04	(0.03)	-52.8%
Total Revenues	**2.35**	**3.13**	**75.1%**	**$ 3.13**	**$ 0.00**	**8.7%**
Personnel Services	0.75	1.05	71.4%	1.06	(0.01)	5.9%
Supplies	0.04	0.06	66.7%	0.06	-	0.7%
Repairs & Maintenance	0.05	0.07	71.4%	0.07	-	-43.1%
Misc Services & Charges	0.50	0.82	61.0%	0.70	0.12	-3.6%
Designated Expenses	0.30	0.48	62.5%	0.52	(0.04)	-37.6%
Debt Service	0.06	0.72	8.3%	0.71	0.01	-15.0%
Other Financial Uses	-	-	-	-	-	0.0%
Total Expenditures	**1.70**	**3.20**	**53.1%**	**3.12**	**$ 0.08**	**-17.1%**
Net Change	**$ 0.65**	**$ (0.07)**		**$ 0.01**		
Fund Balance - Beginning	0.79	0.79		0.79		
Fund Balance - Ending	**1.44**	**0.72**		**0.80**		

Street Maintenance Fund

Key Financials

Street Maintenance Fund

(Millions)	YTD Total June 30	Revised Budget	% Budget	Forecast	Forecast vs Budget	Inc/Dec PY
Charges For Services	7.31	10.03	73%	$ 9.89	$ (0.14)	0%
Investment Income	0.51	0.21	243%	0.57	0.36	36%
Total Revenues	**7.82**	**10.24**	**76%**	**$ 10.46**	**$ 0.22**	**2%**
Repairs & Maintenance	0.15	4.65	3%	4.06	0.59	77%
Capital Outlay	0.59	11.18	5%	11.18	-	4580%
Debt Service	0.33	1.54	21%	1.54	-	-5%
Total Expenditures	**1.07**	**17.37**	**6%**	**$ 16.78**	**$ 0.59**	**140%**
Net Change	**$ 6.75**	**$ (7.13)**		**$ (6.32)**		
Fund Balance - Beginning	17.03	17.03		17.03		
Fund Balance - Ending	**23.78**	**9.90**		**10.71**		

Questions