

Fiscal Year 2025/26 First Quarter Budget Summary of Major Funds

| CITYWIDE | | | | | | | |
|------------------------------------------|---------------------------------|---------------------------------|-------------------------------------|---------------------------------------|-------------------------|--------------|------------------------------------------|
| | FY 2025/26 Adopted Budget | FY 2025/26 Amended Budget | FY 2025/26 YTD thru 9/30/2025 | % of Budget Used thru 9/30/2025 | Proposed Adjustments | % Change | FY 2025/26 Proposed Amended Budget |
| Revenues | | | | | | | |
| Taxes-Sales Tax | \$ 55,071,017 | \$ 55,071,017 | \$ 4,515,189 | 8% | \$ - | 0% | \$ 55,071,017 |
| Taxes-Property | 36,810,594 | 36,810,594 | 275 | 0% | - | 0% | 36,810,594 |
| Charges for Services | 27,478,311 | 27,478,311 | 4,003,307 | 15% | 9,549 | 0.035% | 27,487,859 |
| Other Misc Revenue | 27,795,948 | 31,185,196 | 11,132,018 | 36% | 500 | 0.002% | 31,185,696 |
| Special Assessments | 12,177,660 | 12,177,660 | 1 | 0% | - | 0% | 12,177,660 |
| Taxes-VLF/Property Tax Comp | 11,555,300 | 11,555,300 | - | 0% | - | 0% | 11,555,300 |
| Tax-Special Tax | 9,412,035 | 9,412,035 | - | 0% | - | 0% | 9,412,035 |
| Taxes-Transient Occupancy Tax | 2,663,600 | 2,663,600 | 491,597 | 18% | - | 0% | 2,663,600 |
| Taxes-Franchises | 5,444,800 | 5,444,800 | 3,735 | 0% | - | 0% | 5,444,800 |
| Taxes-Other | 3,118,289 | 3,118,289 | 540,188 | 17% | - | 0% | 3,118,289 |
| License/Permit Fees | 1,945,100 | 1,945,100 | 900,872 | 46% | - | 0% | 1,945,100 |
| Taxes-Business Licenses | 1,281,500 | 1,281,500 | 352,562 | 28% | - | 0% | 1,281,500 |
| Taxes-Property Transfer | 710,100 | 710,100 | 109,063 | 15% | - | 0% | 710,100 |
| Loan/Bond/Lease Proceeds | - | - | - | 0% | - | 0% | - |
| Total Revenue | \$ 195,464,253 | \$ 198,853,501 | \$ 22,048,808 | 11% | \$ 10,049 | 0.01% | \$ 198,863,550 |
| Expenditures | | | | | | | |
| Personnel Costs | \$ 101,843,449 | \$ 102,058,544 | \$ 19,646,217 | 19% | \$ 88,425 | 0.087% | \$ 102,146,969 |
| Operations & Maintenance | 62,168,682 | 66,156,920 | 13,404,124 | 20% | 644,756 | 0.975% | 66,801,675 |
| Capital Outlay | 5,479,191 | 5,699,687 | 746,513 | 13% | 8,000 | 0.140% | 5,707,687 |
| Capital Improvement Plan Expenditures | - | 56,263 | 2,139,882 | 3803% | - | 0% | 56,263 |
| Allocations | 12,639,965 | 12,639,965 | 2,849,644 | 23% | 2,430 | 0% | 12,642,395 |
| Total Expenditures | \$ 182,131,286 | \$ 186,611,378 | \$ 38,786,381 | 21% | \$ 743,611 | 0.40% | \$ 187,354,988 |
| Contributions to Unassigned Fund Balance | 13,332,967 | 12,242,124 | | | (733,562) | | 11,508,562 |
| Total Expenditures Sources | \$ 195,464,253 | \$ 198,853,501 | | | | | \$ 198,863,550 |
| Transfers | | | | | | | |
| Transfer In | 18,632,436 | 22,132,436 | 9,944,441 | 45% | 728,508 | 3.910% | 22,860,945 |
| Transfer Out | 18,632,436 | 22,132,436 | 9,944,441 | 45% | 728,508 | 3.910% | 22,860,945 |
| Net Transfers | \$ - | \$ - | \$ - | | \$ - | | \$ - |

Fiscal Year 2025/26 First Quarter Budget Summary of Major Funds

| GENERAL FUND | | | | | | | |
|---------------------------------------|---------------------------------|---------------------------------|-------------------------------------|---------------------------------------|-------------------------|-----------|------------------------------------------|
| | FY 2025/26 Adopted Budget | FY 2025/26 Amended Budget | FY 2025/26 YTD thru 9/30/2025 | % of Budget Used thru 9/30/2025 | Proposed Adjustments | % Change | FY 2025/26 Proposed Amended Budget |
| Revenues | | | | | | | |
| Taxes-Sales Tax | \$ 26,374,538 | \$ 26,374,538 | \$ 2,148,554 | 8% | \$ - | 0% | \$ 26,374,538 |
| Taxes-VLF/Property Tax Comp | 11,555,300 | 11,555,300 | - | 0% | - | 0% | 11,555,300 |
| Taxes-Property | 12,645,400 | 12,645,400 | 105 | 0% | - | 0% | 12,645,400 |
| Other Misc Revenue | 11,020,550 | 11,119,271 | (1,149,470) | -10% | 500 | 0% | 11,119,771 |
| Taxes-Franchises | 5,386,800 | 5,386,800 | 3,735 | 0% | - | 0% | 5,386,800 |
| Charges for Services | 5,072,030 | 5,072,030 | 815,117 | 16% | 9,549 | 0% | 5,081,579 |
| License/Permit Fees | 1,929,900 | 1,929,900 | 899,934 | 47% | - | 0% | 1,929,900 |
| Special Assessments | - | - | - | 0% | - | 0% | - |
| Taxes-Transient Occupancy Tax | 2,663,600 | 2,663,600 | 491,597 | 18% | - | 0% | 2,663,600 |
| Taxes-Business Licenses | 1,281,500 | 1,281,500 | 352,562 | 28% | - | 0% | 1,281,500 |
| Taxes-Property Transfer | 710,100 | 710,100 | 109,063 | 15% | - | 0% | 710,100 |
| Loan/Bond/Lease Proceeds | - | - | - | 0% | - | 0% | - |
| Transfer In | - | - | - | 0% | 28,508 | 0% | 28,508 |
| Total Revenue | \$ 78,639,718 | \$ 78,738,439 | \$ 3,671,197 | 5% | \$ 38,557 | 0% | \$ 78,776,996 |
| | FY 2025/26 Adopted Budget | FY 2025/26 Amended Budget | FY 2025/26 YTD thru 9/30/2025 | % Expended thru 9/30/2025 | Proposed Adjustments | % Change | FY 2025/26 Proposed Amended Budget |
| Expenditures | | | | | | | |
| Personnel Costs | \$ 53,794,166 | \$ 53,794,166 | \$ 9,989,814 | 19% | \$ 37,555 | 0% | \$ 53,831,721 |
| Operations & Maintenance | 13,258,230 | 14,176,784 | 2,467,624 | 17% | 150,855 | 1% | 14,327,638 |
| Capital Outlay | 264,775 | 265,375 | 259,375 | 98% | - | 0% | 265,375 |
| Capital Improvement Plan Expenditures | - | - | 493,933 | 0% | - | 0% | - |
| Allocations | 8,388,276 | 8,388,276 | 1,763,439 | 21% | - | 0% | 8,388,276 |
| Transfer Out | 3,513,350 | 3,513,350 | 2,378,338 | 68% | 700,000 | 20% | 4,213,350 |
| Total Expenditures | \$ 79,218,797 | \$ 80,137,951 | \$ 17,352,522 | 22% | \$ 888,409 | 1% | \$ 81,026,360 |
| Contribution to/(Use of) Unassigned | | | | | | | |
| Fund Balance | (579,079) | (1,399,512) | | | | | (2,249,364) |
| Total Expenditures Sources | \$ 78,639,718 | \$ 78,738,439 | | | \$ (849,853) | | \$ 78,776,996 |

Fiscal Year 2025/26 First Quarter Budget Summary of Major Funds

| MEASURE T | | | | | | | |
|--------------------------------|---------------------------------|---------------------------------|-------------------------------------|---------------------------------------|-------------------------|-----------|------------------------------------------|
| | FY 2025/26 Adopted Budget | FY 2025/26 Amended Budget | FY 2025/26 YTD thru 9/30/2025 | % of Budget Used thru 9/30/2025 | Proposed Adjustments | % Change | FY 2025/26 Proposed Amended Budget |
| Revenue | | | | | | | |
| Taxes-Sales Tax | \$ 28,696,479 | \$ 28,696,479 | \$ 2,366,634 | 8% | \$ - | 0% | \$ 28,696,479 |
| Other Misc Revenue | - | 35,000.00 | - | 0% | - | 0% | 35,000.00 |
| Total Revenue | \$ 28,696,479 | \$ 28,731,479 | \$ 2,366,634 | 8% | \$ - | 0% | \$ 28,731,479 |
| | | | | | | | |
| | FY 2025/26 Adopted Budget | FY 2025/26 Amended Budget | FY 2025/26 YTD thru 9/30/2025 | % Expended thru 9/30/2025 | Proposed Adjustments | % Change | FY 2025/26 Proposed Amended Budget |
| Expenditures | | | | | | | |
| Personnel Costs | \$ 13,823,095 | \$ 13,747,287 | \$ 2,789,926 | 20% | \$ - | 0% | \$ 13,747,287 |
| Operations & Maintenance | 2,195,793 | 2,341,497 | 259,946 | 11% | (80,000) | -4% | 2,261,497 |
| Capital Outlay | 557,408 | 619,305 | 418,895 | 68% | - | 0% | 619,305 |
| Allocations | 1,711,560 | 1,711,560 | 278,498 | 16% | 2,430 | 0% | 1,713,990 |
| Transfer Out | 17,462,503 | 17,462,503 | 7,276,958 | 42% | - | 0% | 17,462,503 |
| Total Expenditures | \$ 35,750,360 | \$ 35,882,152 | \$ 11,024,223 | 31% | \$ (77,570) | 0% | \$ 35,804,582 |
| Contributions to/(Use of) | | | | | | | |
| Unassigned Fund Balance | (7,053,881) | (7,150,673) | | | | | (7,073,103) |
| Total Expenditures Uses | \$ 28,696,479 | \$ 28,731,479 | | | | 0% | \$ 28,731,479 |

Fiscal Year 2025/26 First Quarter Budget Summary of Major Funds

| FIRE DISTRICT | | | | | | | |
|---------------------------|---------------------------------|---------------------------------|-------------------------------------|---------------------------------------|-------------------------|-----------|------------------------------------------|
| | FY 2025/26 Adopted Budget | FY 2025/26 Amended Budget | FY 2025/26 YTD thru 9/30/2025 | % of Budget Used thru 9/30/2025 | Proposed Adjustments | % Change | FY 2025/26 Proposed Amended Budget |
| Revenue | | | | | | | |
| Taxes-Property | \$ 18,156,100 | \$ 18,156,100 | \$ 145 | 0% | \$ - | 0% | \$ 18,156,100 |
| Other Misc Revenue | 1,361,900 | 1,361,900 | 234,821 | 17% | - | 0% | 1,361,900 |
| Charges for Services | 726,360 | 726,360 | 161,537 | 22% | - | 0% | 726,360 |
| Special Assessments | 1,588,135 | 1,588,135 | - | 0% | - | 0% | 1,588,135 |
| License/Permit Fees | 15,200 | 15,200 | 939 | 6% | - | 0% | 15,200 |
| Transfer In | 6,245,501 | 6,245,501 | 1,561,375 | 25% | - | 0% | 6,245,501 |
| Total Revenue | \$ 28,093,196 | \$ 28,093,196 | \$ 1,958,817 | 7% | \$ - | 0% | \$ 28,093,196 |
| | | | | | | | |
| | FY 2025/26 Adopted Budget | FY 2025/26 Amended Budget | FY 2025/26 YTD thru 9/30/2025 | % Expended thru 9/30/2025 | Proposed Adjustments | % Change | FY 2025/26 Proposed Amended Budget |
| Expenditures | | | | | | | |
| Personnel Costs | \$ 22,912,633 | \$ 22,912,633 | \$ 4,803,486 | 21% | \$ - | 0% | \$ 22,912,633 |
| Operations & Maintenance | 3,054,103 | 3,054,103 | 497,886 | 16% | 321,463 | 11% | 3,375,566 |
| Capital Outlay | 87,610 | 87,610 | - | 0% | - | 0% | 87,610 |
| Allocations | 2,038,850 | 2,038,850 | 509,713 | 25% | - | 0% | 2,038,850 |
| Total Expenditures | \$ 28,093,196 | \$ 28,093,196 | \$ 5,811,085 | 21% | 321,463 | 1% | \$ 28,414,659 |

Fiscal Year 2025/26 First Quarter Budget Summary of Major Funds

| COMMUNITY SERVICES DISTRICT | | | | | | | | |
|-----------------------------|---------------------------------|---------------------------------|-------------------------------------|---------------------------------------|-------------------------|-----------|------------------------------------------|--|
| | FY 2025/26 Adopted Budget | FY 2025/26 Amended Budget | FY 2025/26 YTD thru 9/30/2025 | % of Budget Used thru 9/30/2025 | Proposed Adjustments | % Change | FY 2025/26 Proposed Amended Budget | |
| Revenue | | | | | | | | |
| Special Assessments | \$ 2,113,400 | \$ 2,113,400 | \$ 1 | 0% | \$ - | 0% | \$ 2,113,400 | |
| Charges for Services | 634,800 | 634,800 | 146,708 | 23% | - | 0% | 634,800 | |
| Other Misc Revenue | 219,200 | 219,200 | 47,375 | 22% | - | 0% | 219,200 | |
| Transfer In | 2,576,164 | 2,576,164 | 644,041 | 25% | - | 0% | 2,576,164 | |
| Total Revenue | \$ 5,543,564 | \$ 5,543,564 | \$ 838,126 | 15% | \$ - | 0% | \$ 5,543,564 | |
| | | | | | | | | |
| | FY 2025/26 Adopted Budget | FY 2025/26 Amended Budget | FY 2025/26 YTD thru 9/30/2025 | % Expended thru 9/30/2025 | Proposed Adjustments | % Change | FY 2025/26 Proposed Amended Budget | |
| Expenditures | | | | | | | | |
| Personnel Costs | \$ 2,167,556 | \$ 2,167,556 | \$ 708,917 | 33% | \$ - | 0% | \$ 2,167,556 | |
| Operations & Maintenance | 3,470,470 | 3,470,470 | 670,986 | 19% | - | 0% | 3,470,470 | |
| Capital Outlay | 50,000 | 50,000 | - | 0% | - | 0% | 50,000 | |
| Allocations | (144,462) | (144,462) | 137,420 | -95% | - | 0% | (144,462) | |
| Total Expenditures | \$ 5,543,564 | \$ 5,543,564 | \$ 1,517,323 | 27% | \$ - | 0% | \$ 5,543,564 | |

Fiscal Year 2025/26 First Quarter Budget Summary of Major Funds

| LIBRARY | | | | | | | | |
|--------------------------|---------------------------------|---------------------------------|-------------------------------------|---------------------------------------|-------------------------|----------|------------------------------------------|--|
| | FY 2025/26 Adopted Budget | FY 2025/26 Amended Budget | FY 2025/26 YTD thru 9/30/2025 | % of Budget Used thru 9/30/2025 | Proposed Adjustments | % Change | FY 2025/26 Proposed Amended Budget | |
| Revenue | | | | | | | | |
| Taxes-Property | \$ 3,153,200 | \$ 3,153,200 | \$ 26 | 0% | \$ - | 0% | \$ 3,153,200 | |
| Other Misc Revenue | 711,618 | 711,618 | 69,443 | 10% | - | 0% | 711,618 | |
| Charges for Services | 28,400 | 28,400 | 7,661 | 27% | - | 0% | 28,400 | |
| Transfer In | 92,395 | 92,395 | 23,099 | 25% | - | 0% | 92,395 | |
| Total Revenue | \$ 3,985,613 | \$ 3,985,613 | \$ 100,229 | 3% | \$ - | 0% | \$ 3,985,613 | |
| | | | | | | | | |
| | FY 2025/26 Adopted Budget | FY 2025/26 Amended Budget | FY 2025/26 YTD thru 9/30/2025 | % Expended thru 9/30/2025 | Proposed Adjustments | % Change | FY 2025/26 Proposed Amended Budget | |
| Expenditures | | | | | | | | |
| Personnel Costs | \$ 2,097,267 | \$ 2,097,267 | \$ 381,853 | 18% | \$ - | 0% | \$ 2,097,267 | |
| Operations & Maintenance | 855,137 | 855,137 | 106,212 | 12% | - | 0% | 855,137 | |
| Capital Outlay | 14,664 | 14,664 | - | 0% | - | 0% | 14,664 | |
| Allocations | 391,330 | 391,330 | 97,832 | 25% | - | 0% | 391,330 | |
| Total Expenditures | \$ 3,358,398 | \$ 3,358,398 | \$ 585,898 | 17% | \$ - | 0% | \$ 3,358,398 | |