

## City Council – Information Item

**Date:** September 9, 2025

**To:** Mayor, Mayor Pro Tempore, and Members of the City Council

**From:** Scott Tesh, Budget and Performance Management Director

**Strategic Focus Area:** Good Government

**Strategic Plan Objective:** GG2: Strengthening the organization's financial practices and position

### Summary of Information:

This information item includes a presentation to provide a high-level overview of the following subjects related to the City's financial and fiscal planning practices:

- The nature and general timeline for financial data reviews by staff, particularly for the City's largest operating funds
- Reviews of certain elements of the City's controls environment related to authorization for disbursements
- Summary of internal and external reviews and auditing practices
- Review of FY 2025 projected year-end revenues and expenses for general fund

The purpose of this presentation is to illustrate practices currently in place that ensure the City continues to maintain its financial strength. The City has implemented numerous financial and budgeting best practices as displayed in the attached presentation.