



FINANCE DEPARTMENT

FY 2023 April Financial Report

July 15, 2023

Overview

The monthly financial report is directed at providing a snapshot of the General Fund revenues and expenditures, as well as other important financial information, through the month of **April**, with 58.3% of the fiscal year complete. At the end of April, 57.5% of total payroll for the fiscal year has elapsed and is reflected in the Employee Expenses category of each fund. This report also includes a Vacant Positions Summary as of 6/30/2023, an Economic Data Report, and a report reflecting Roadway Impact Fees and Park Development Fee balances by district.

In the financial graphs, the General Fund revenues are consolidated into major revenue sources such as Property, Sales, and Other Taxes including Franchise Fees. All other General Fund revenue is consolidated for reporting purposes. General Fund expenditures are shown by department and by category.

This financial report and accompanying financial summaries are focused on year-to-date activity. Additional detailed financial information can be found within the City's FY 2023 Operating Budget and Plan of Municipal Services, and the Annual Comprehensive Financial Report. These documents, as well as other financial information produced by the Finance Department, can be found on the City website.

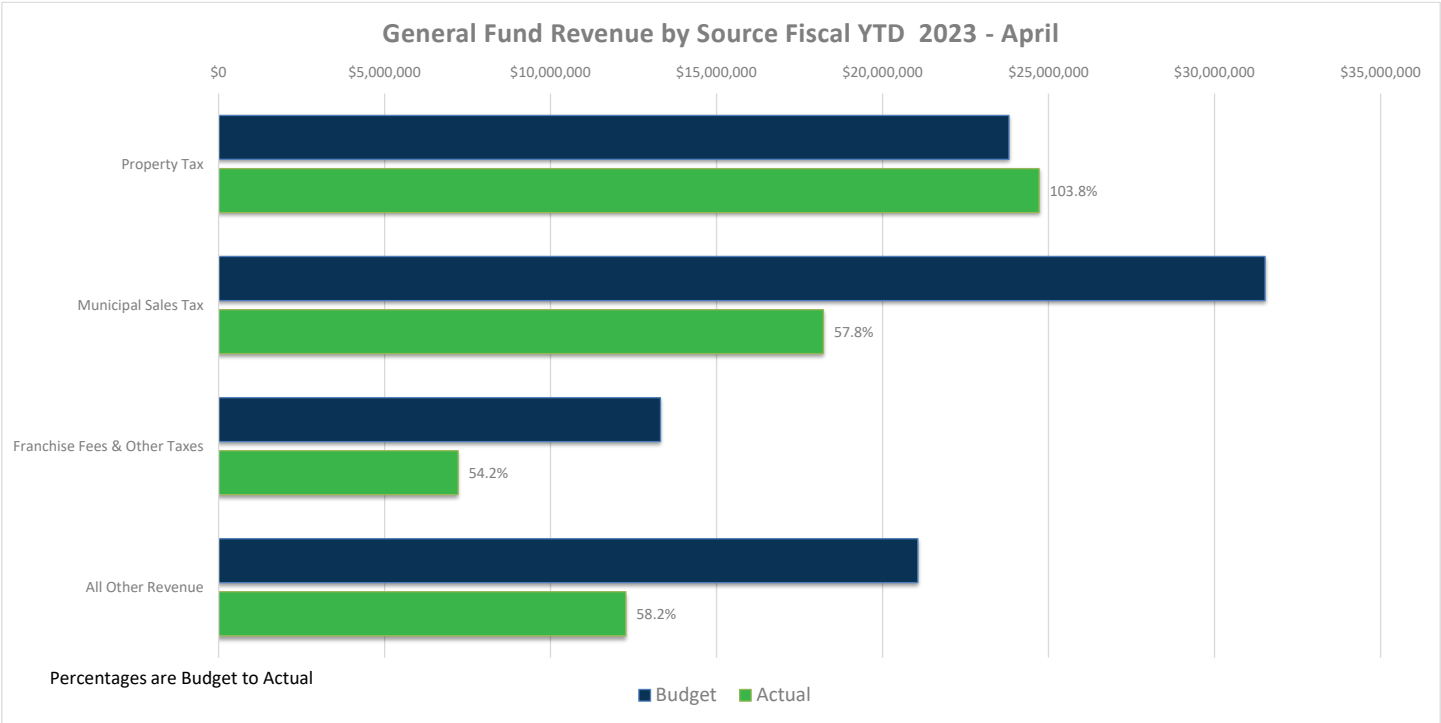
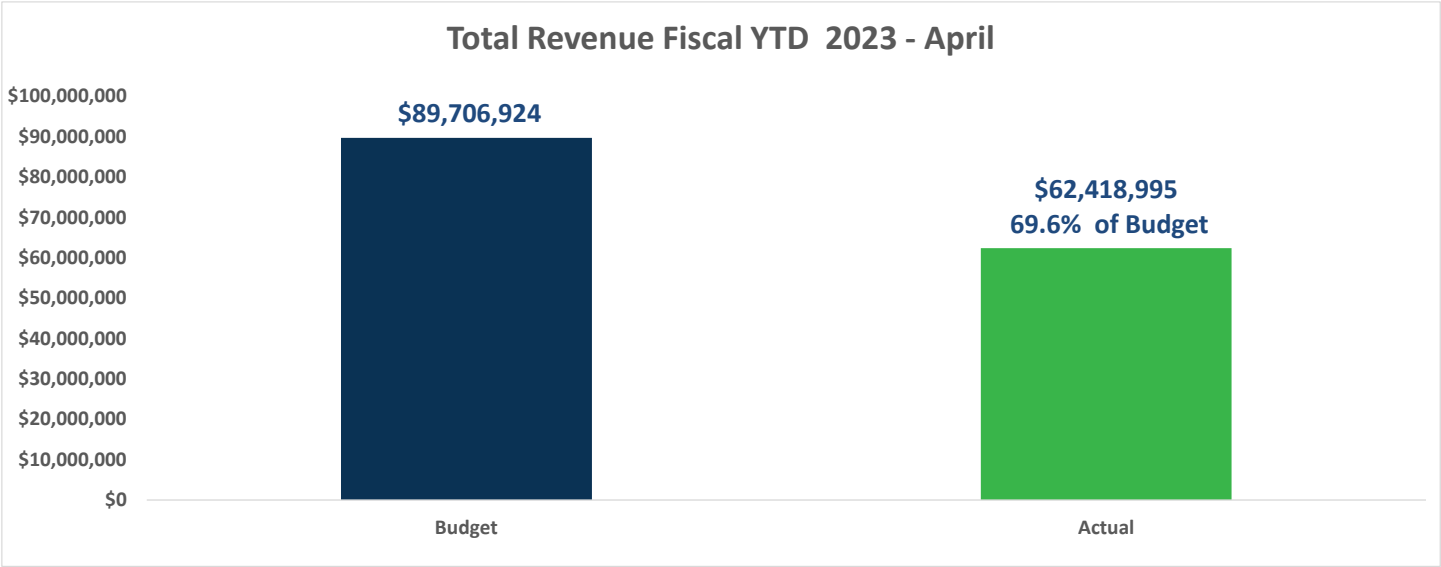


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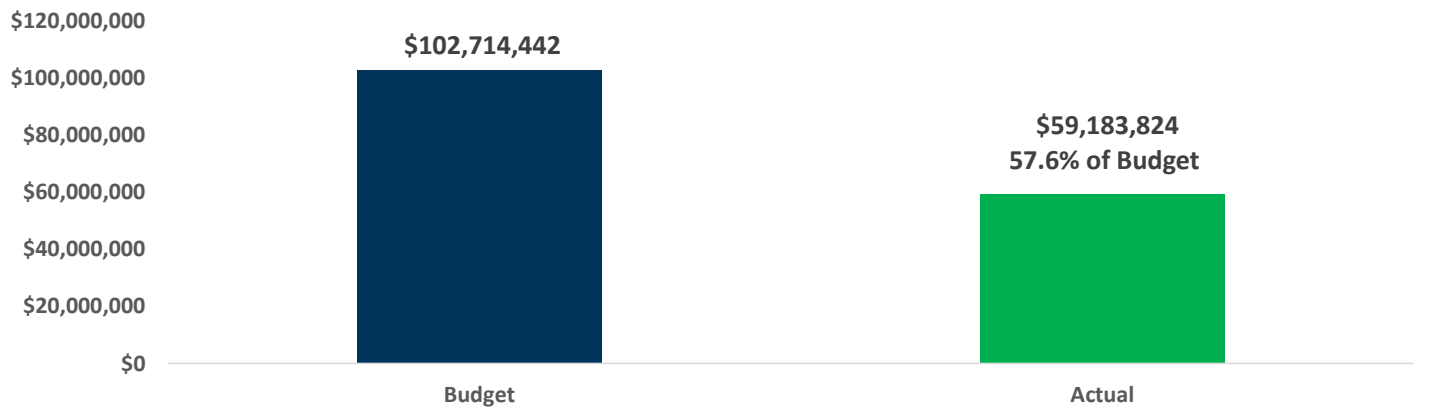
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General Fund Revenue

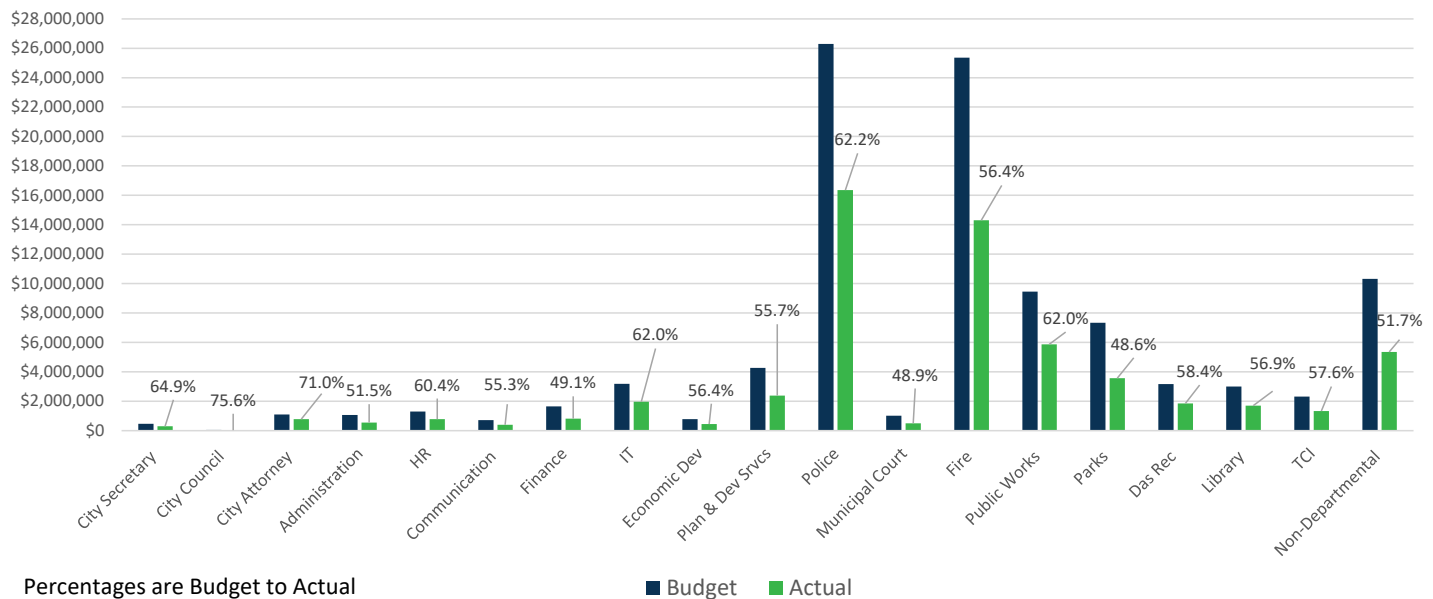


General Fund Expenditures

Total Expenditures Fiscal YTD 2023 - April



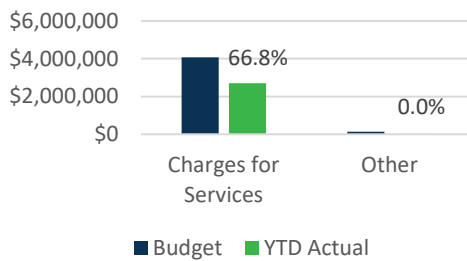
Expenditures by Department Fiscal YTD 2023 - April



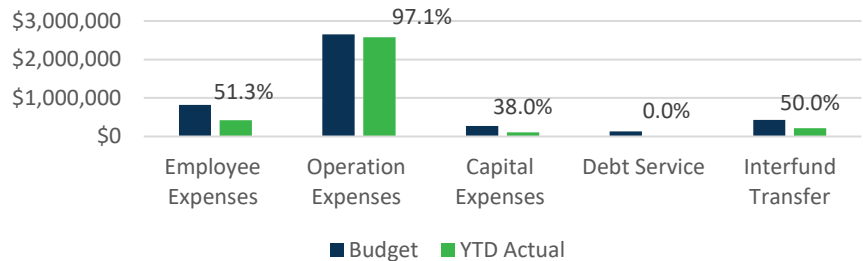
Expenditure Category	Current Total Budget	Period Activity	Expenditures YTD	Encumbrances YTD	Total Fiscal YTD Expenditures & Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$ 71,050,938	\$ 5,360,881	\$ 36,854,882	\$ 105,566	\$ 36,960,448	52.0%
Operating Expenses	19,350,150	991,140	8,917,088	6,296,452	15,213,540	78.6%
Capital Expenses	4,634,444	127,238	1,405,396	2,616,245	4,021,640	86.8%
Debt Service	-	-	1,485	17,211	18,696	0.0%
Interfund Transfers	7,478,910	-	2,969,500	-	2,969,500	39.7%
Contingencies	200,000	-	-	-	-	0.0%
Total	\$ 102,714,442	\$ 6,479,259	\$ 50,148,351	\$ 9,035,474	\$ 59,183,824	57.6%

Enterprise Funds Fiscal YTD 2023 - April

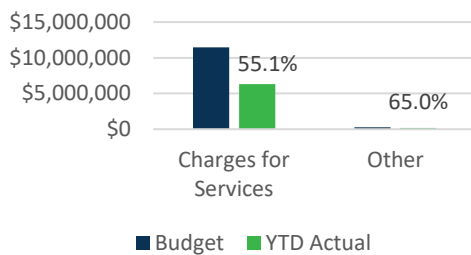
Airport Revenues



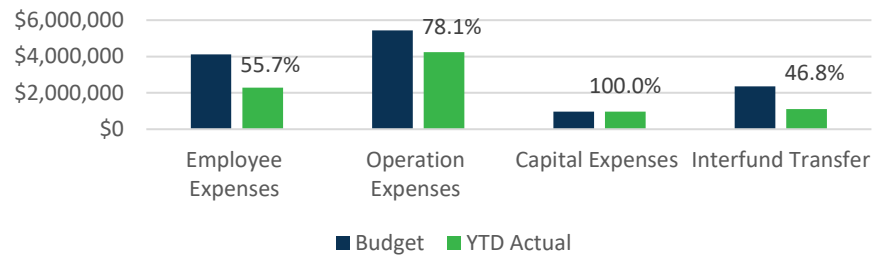
Airport Expenditures



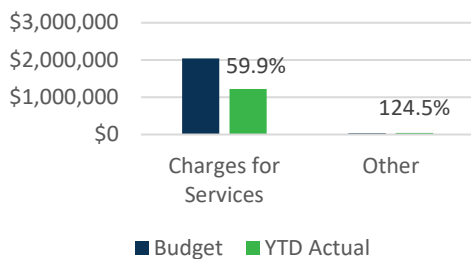
Solid Waste Revenues



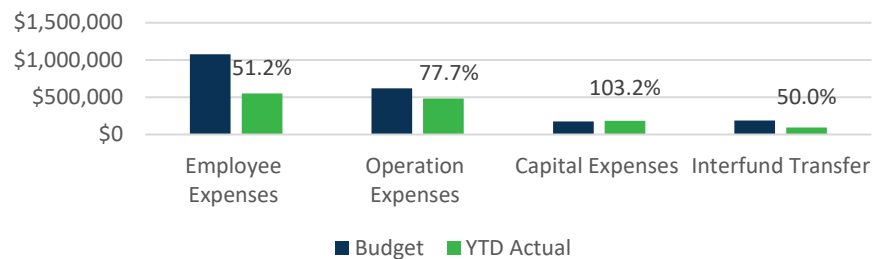
Solid Waste Expenditures



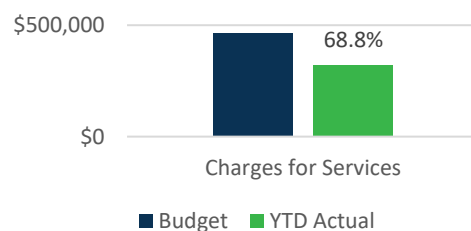
Golf Course Revenues



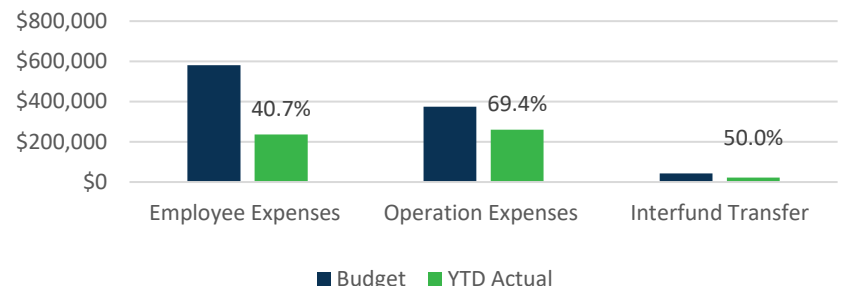
Golf Course Expenditures



Civic/Convention Center Revenues

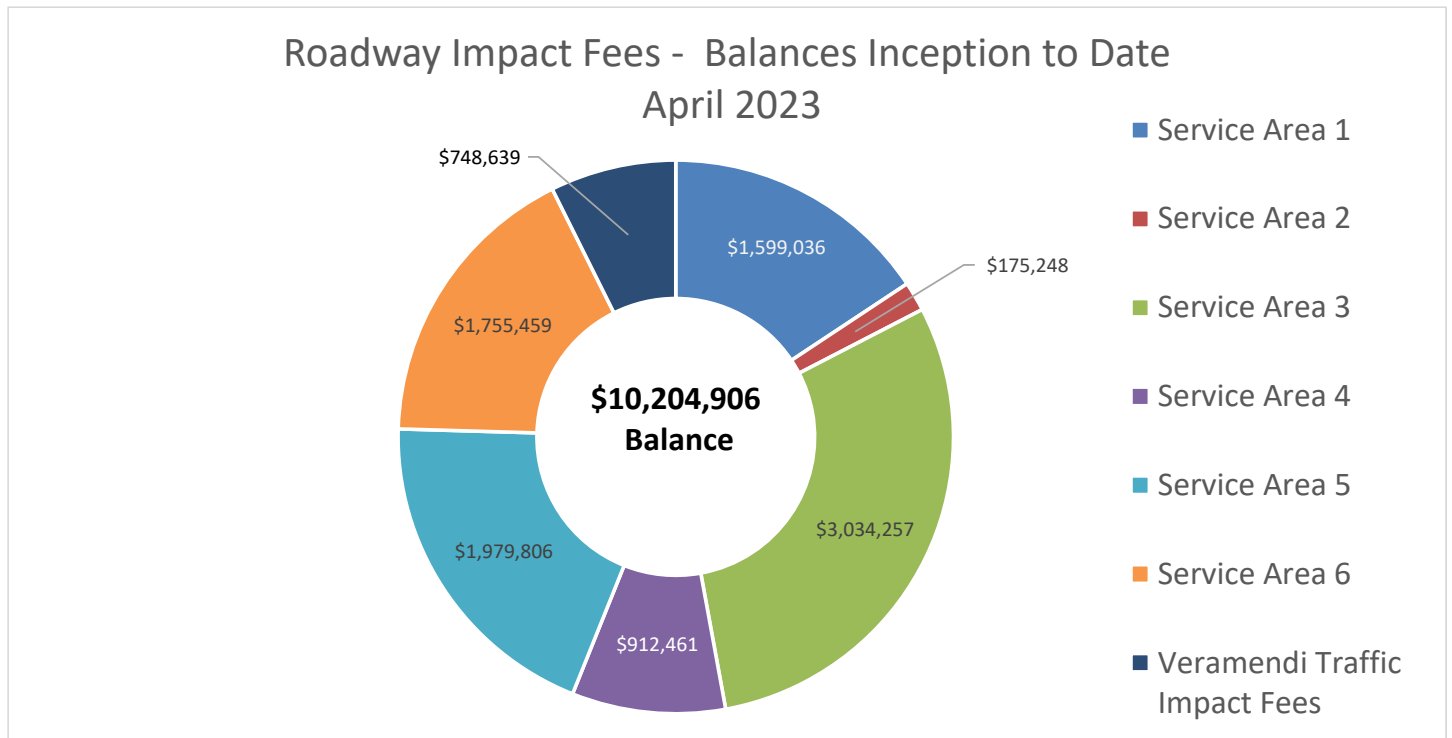


Civic/Convention Center Expenditures

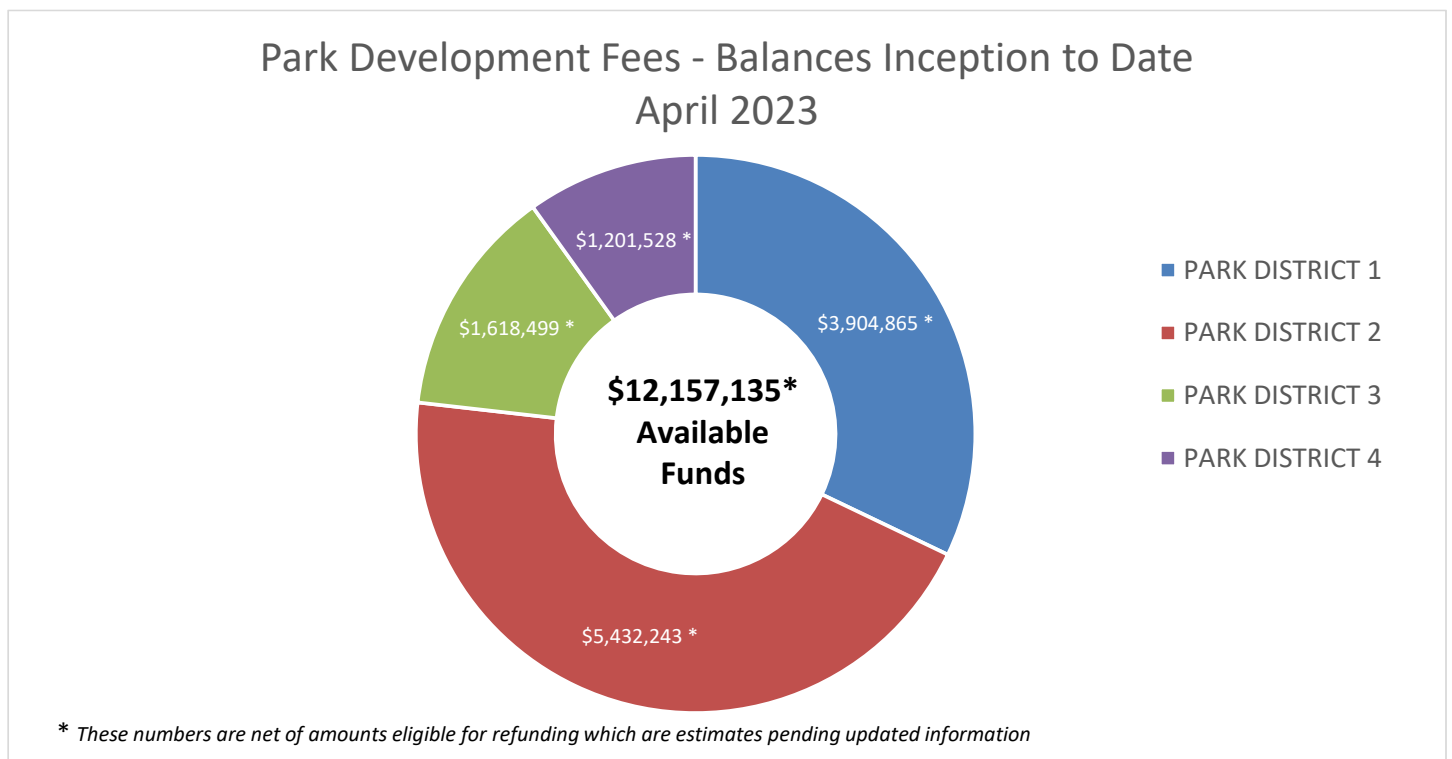


Percentages are Budget to Actual

Roadway Development Impact Fees

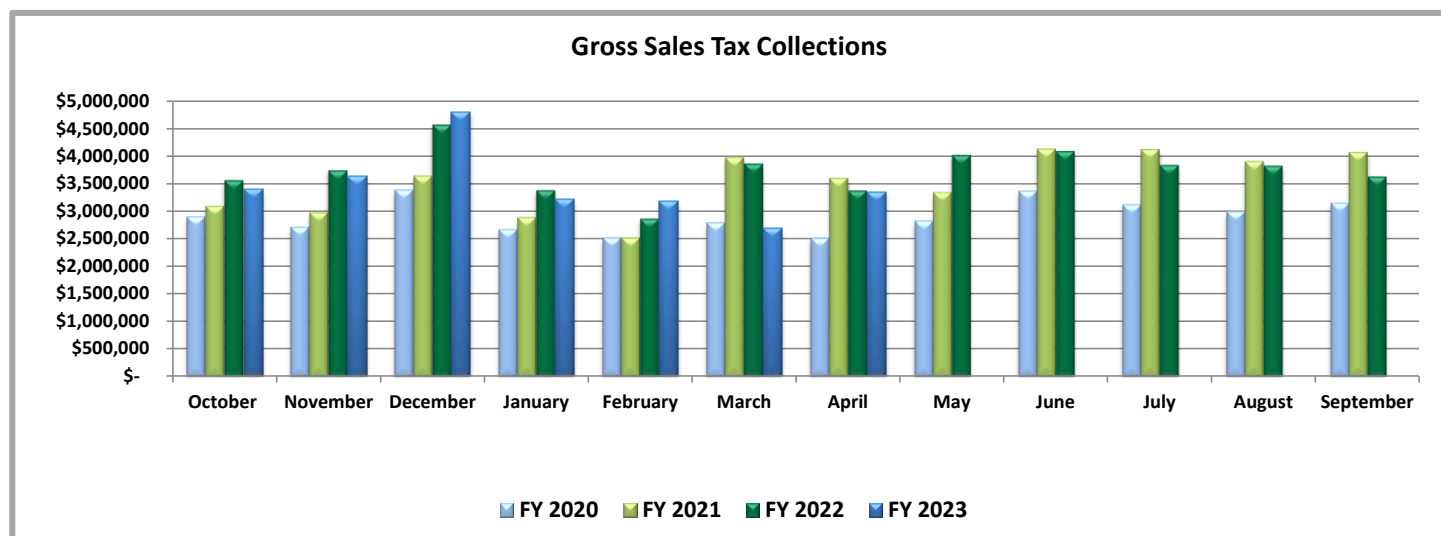


Park Development Fees

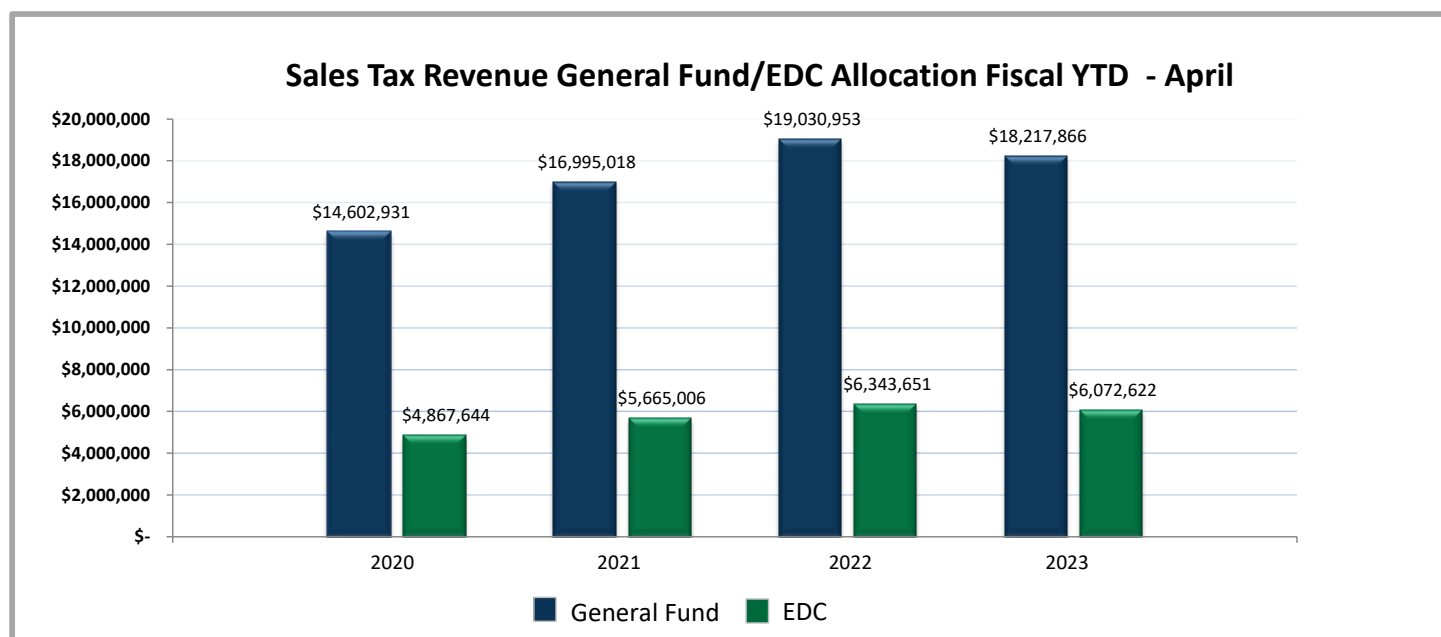


Economic Data Fiscal YTD 2023 - April

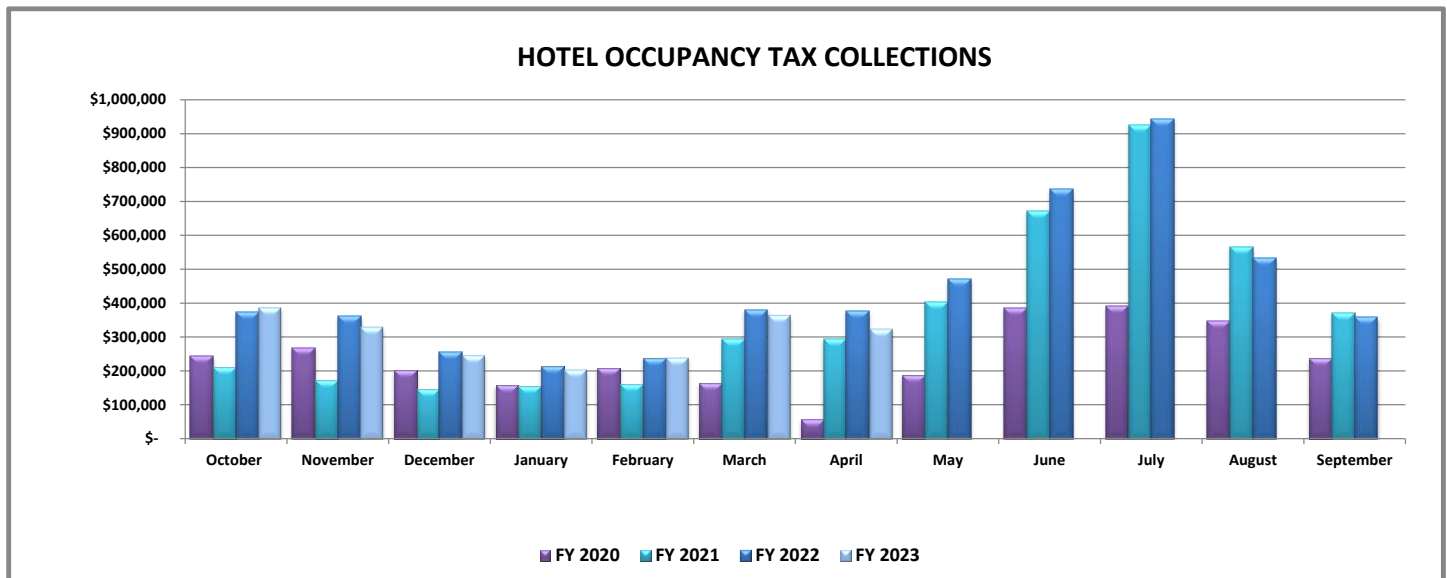
Total Sales Tax Collections – General Fund and NBEDC



- April 2023 gross sales tax revenue was 0.9% lower than April 2022 revenue. Gross sales tax revenue fiscal year to date through April was down 4.3% compared to FY 2022. Gross sales tax revenue includes audit adjustments made at the State Comptroller's Office.
- April 2023 current period collections, which do not include audit adjustments, were down 0.6% compared to April 2022 and up 0.7% YTD compared to FY 2022.



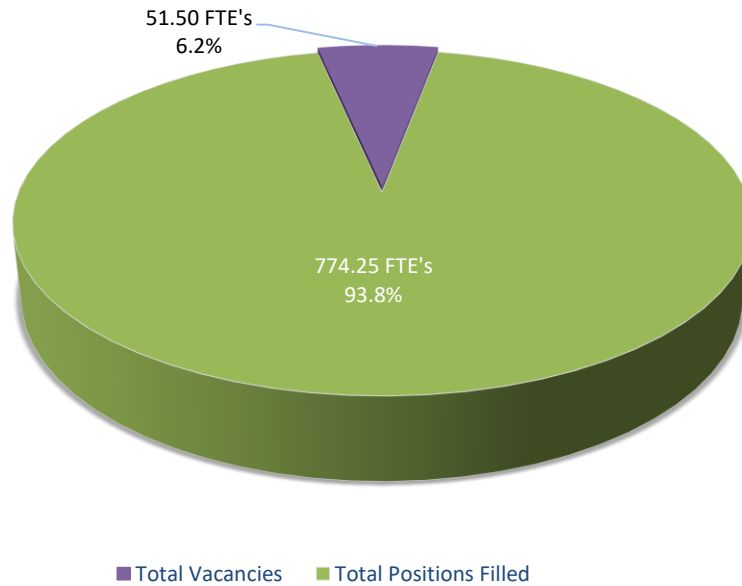
Hotel Occupancy Tax Collection FY 2023 - April



- April collections trended down this month compared to April 2022, decreasing 14.2%.
- Collections through April fiscal year to date were down 5.3% compared to FY 2022.
- The Bed and Breakfast sector was the only sector to experience an increase compared to the same month last year.

Employee Vacancies

Filled Positions and Vacancies as of June 30, 2023



Department/Division	Vacancy
Finance	2.00
Information Technology	2.00
Library	2.50
Municipal Court	0.75
Parks	
Administration	1.00
Operations	3.00
Das Rec	16.25
Planning and Development	
Neighborhood Services	2.00
Police	
Administration	6.00
Support Services	2.00
Patrol	2.00
Public Works	
Streets	1.00
Transportation and Capital Improvements	3.00
Airport	1.00
Civic Center	1.00
Golf	3.00
Solid Waste	3.00
Total City Vacancies (FTEs)	51.50

