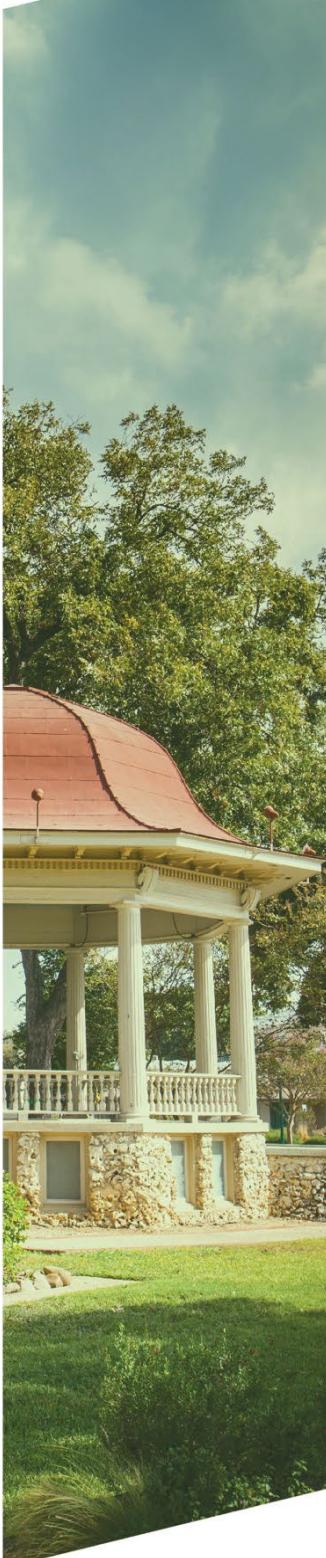


Financial Report

FY 2025- December





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FY 2025 December Financial Report

February 17th, 2025

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 **December**, with 25.0% of the fiscal year complete. At the end of December, 22.2% of the 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 02/12/2025, an Economic Data Report, and a report reflecting Roadway Impact Fees and Park Development Fee balances by district.

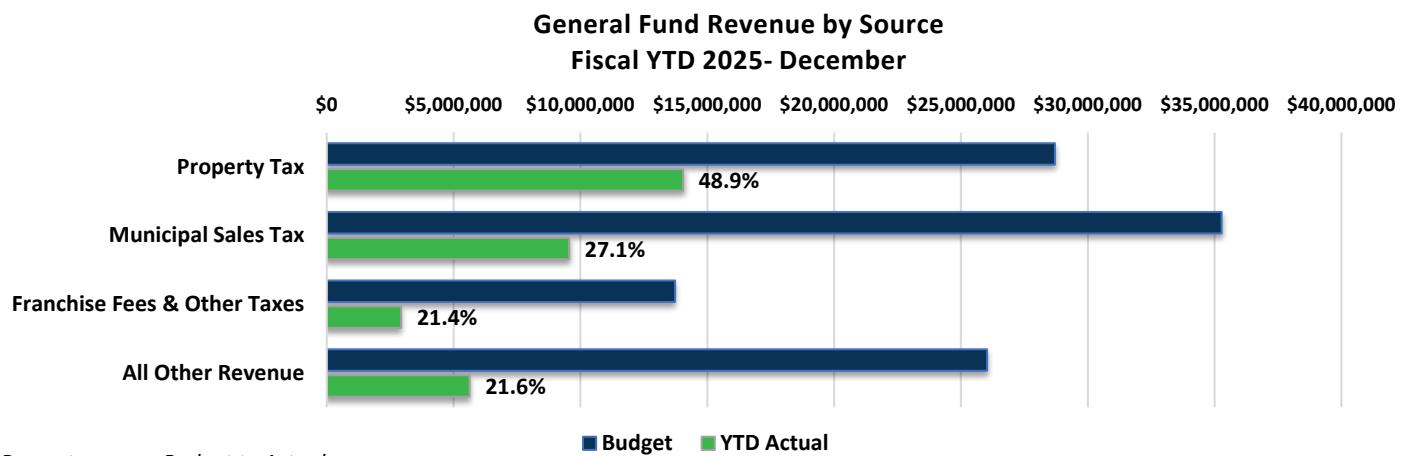
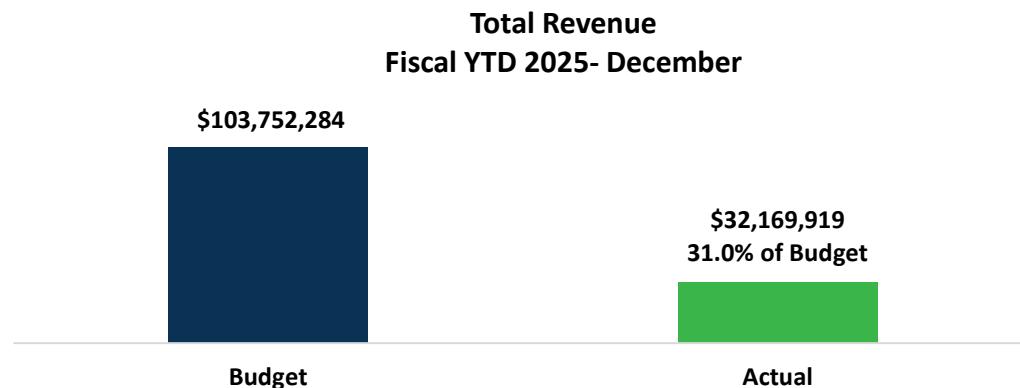
In the financial graphs, the General Fund revenues are consolidated into major revenue sources such as Property, Sales, and Other Taxes including Franchise Fees. All other General Fund revenue is consolidated for reporting purposes. General Fund expenditures are shown by department and by category.

This financial report and accompanying financial summaries are focused on year-to-date activity. Additional financial information can be found within the City's FY 2025 Operating Budget and Plan of Municipal Services, the Annual Comprehensive Financial Report, and the Popular Annual Financial Report. These documents and other financial information produced by the Finance Department can be found on the City website.

FY 2025 December Financial Report Highlights

- Sales tax and HOT collections both experienced large growth in December FY 2025 compared to last fiscal year.
- Seasonality is a large factor in both revenue collection and some departmental expenditures. Therefore, it is common for the collection or spend percentage thresholds to not align with the percent of total fiscal year elapsed (25%).
- It is common practice for Departments to open many encumbrances early in the year, which skews the budget to actuals monitoring analysis. Encumbrances are opened at the start of the fiscal year to reserve spending for one-time investments, capital purchases, and annual contract payments.

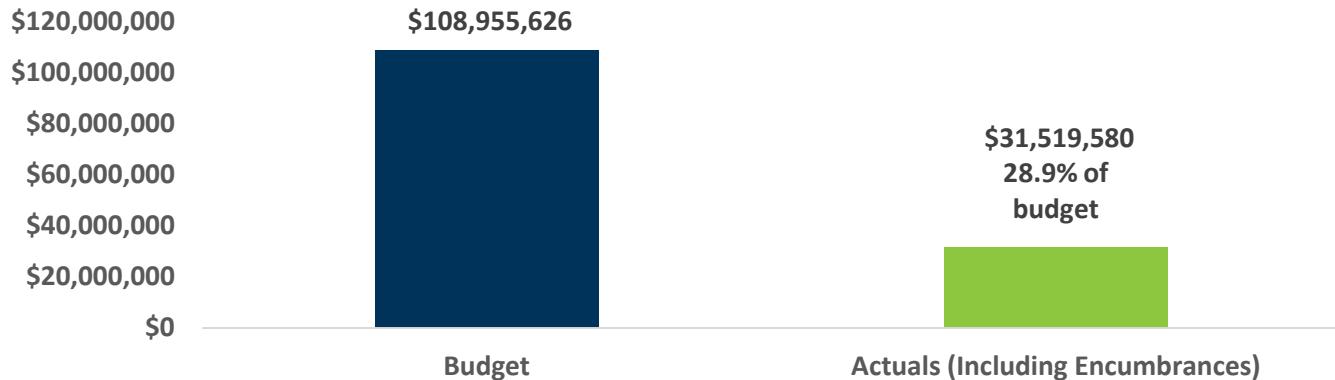
General Fund Revenues



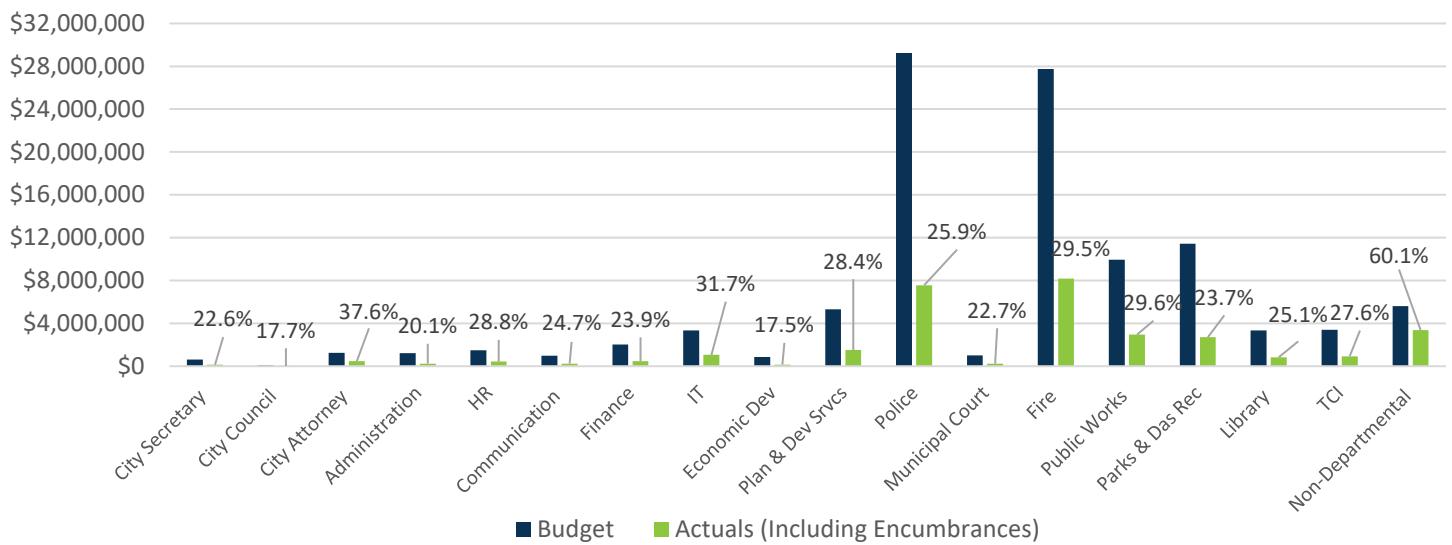
25.0% Fiscal year complete
22.2% Total payroll elapsed

General Fund Expenditures

Total Expenditures Fiscal YTD 2025- December



Expenditures by Department
Fiscal YTD 2025- December

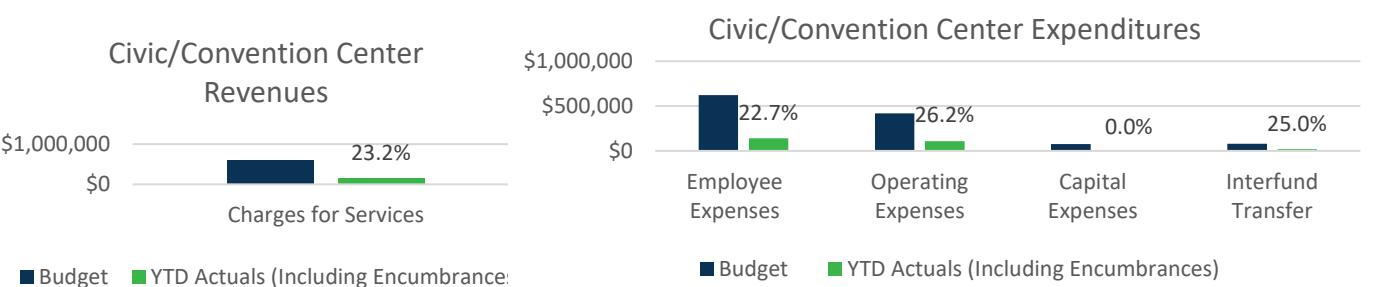
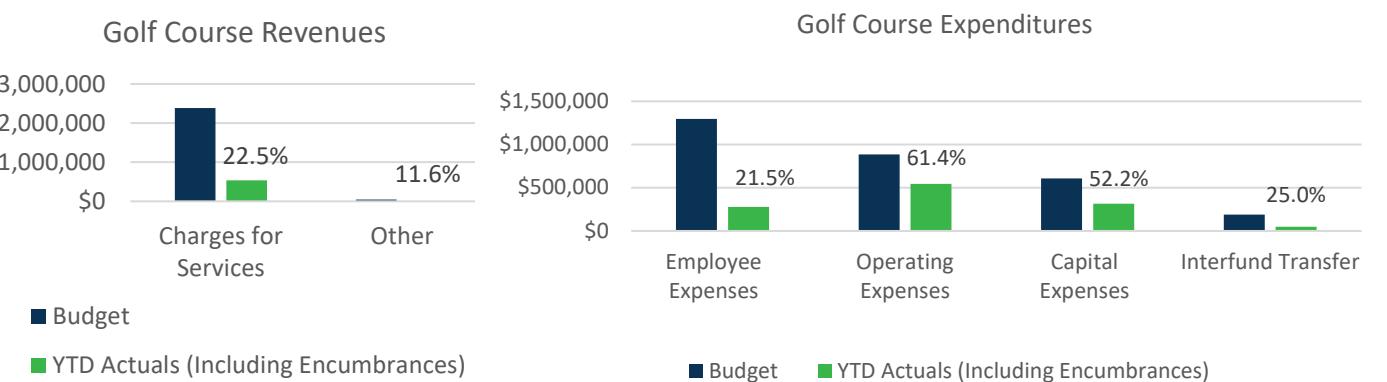
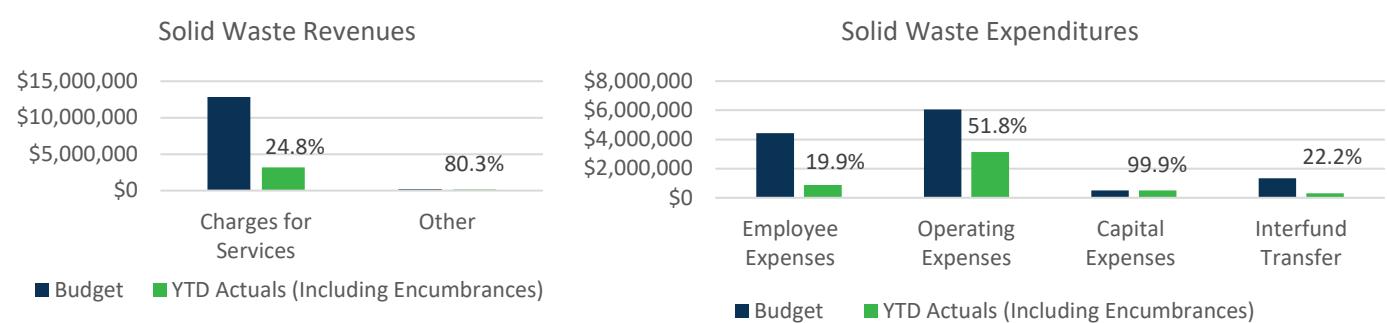
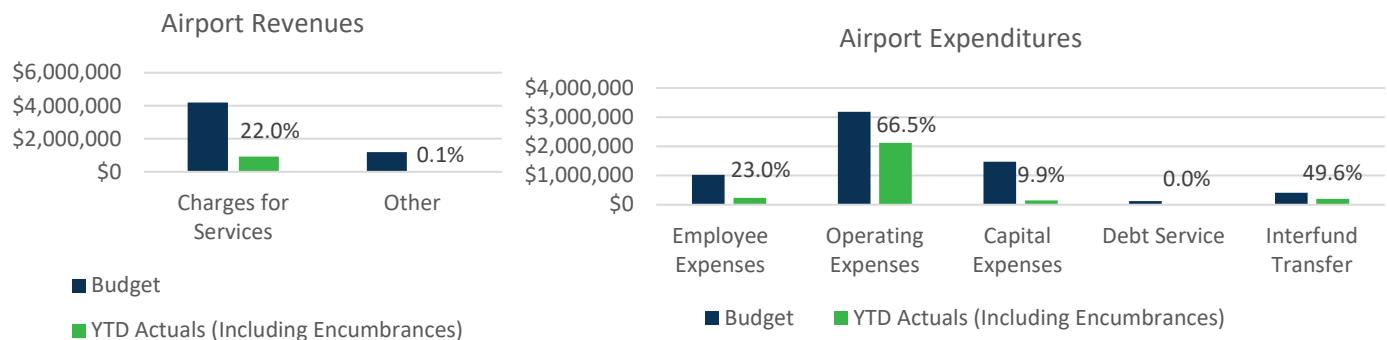


Expenditures by Category

Expenditure Category	Current Total Budget	Period Activity	Expenditures YTD	Encumbrances YTD	Total Fiscal YTD Expenditures & Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$ 81,022,940	\$ 6,101,366	\$ 17,950,427	\$ 162,559	\$ 18,112,986	22.4%
Operating Expenses	23,002,982	1,989,163	5,197,534	5,572,214	\$ 10,769,748	46.8%
Capital Expenses	1,355,083	280,762	633,326	605,764	\$ 1,239,090	91.4%
Debt Service	255,738	-	255,737	-	\$ 255,737	100.0%
Interfund Transfers	2,843,883	542,018	1,142,018	-	\$ 1,142,018	40.2%
Contingencies	475,000	-	-	-	-	0.0%
Total	\$ 108,955,626	\$ 8,913,309	\$ 25,179,042	\$ 6,340,537	\$ 31,519,580	28.9%

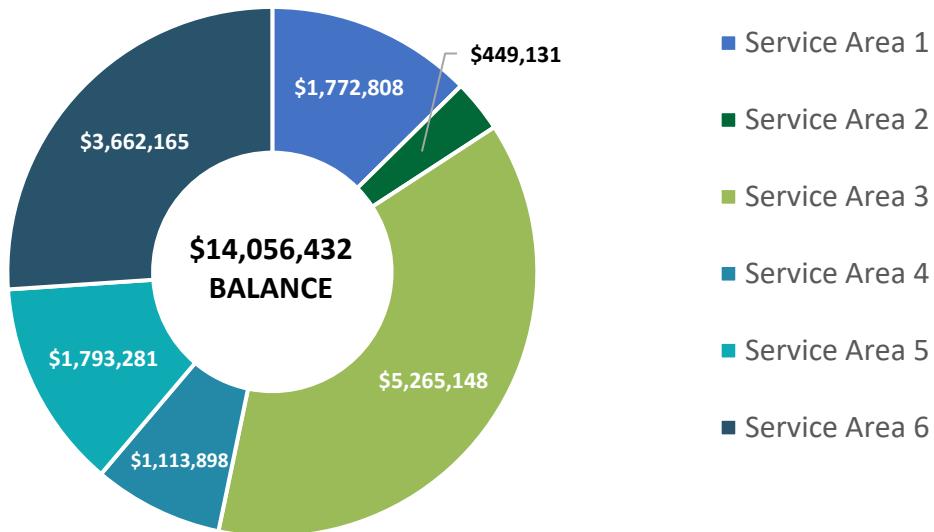
25.0% Fiscal year complete
22.2% Total payroll elapsed

Enterprise Funds: Fiscal YTD 2025- December

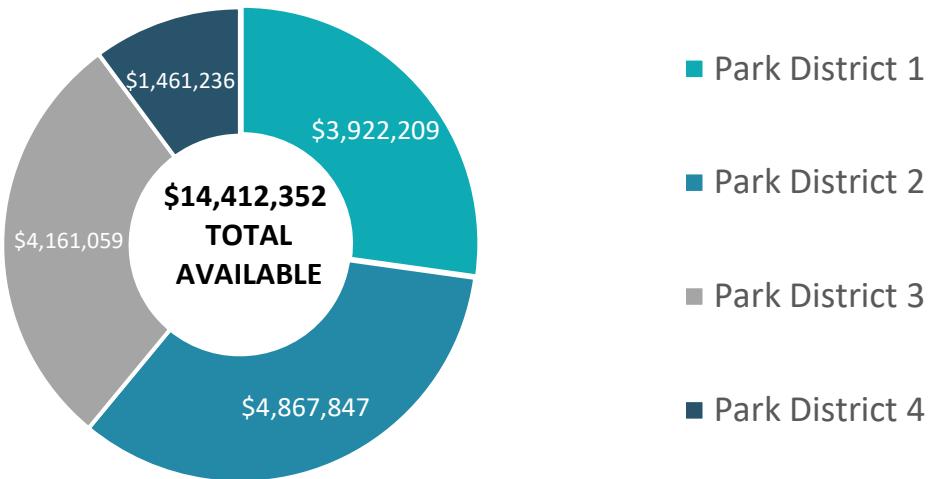


25.0% Fiscal year complete
22.2% Total payroll elapsed

Roadway Impact Fees - Balances Inception to Date
December 2024

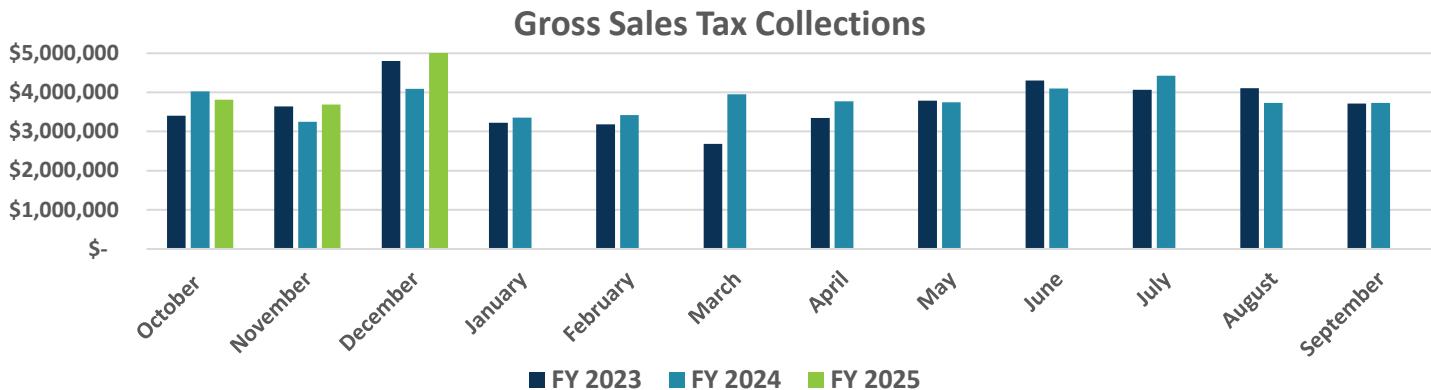


Park Development Fees - Balances Inception to Date
December 2024



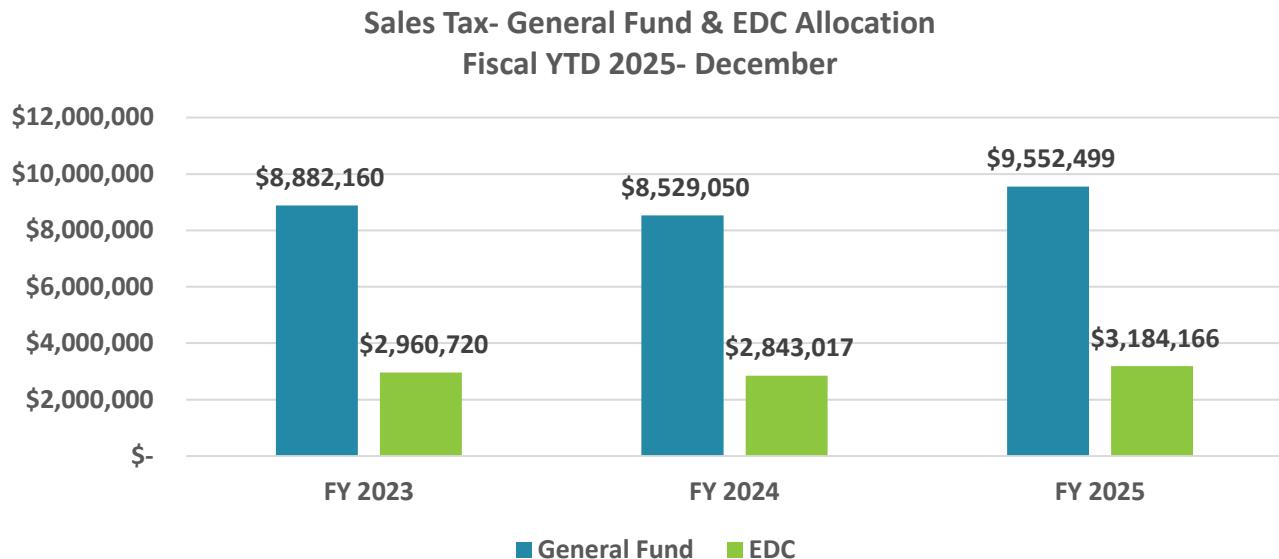
25.0% Fiscal year complete
22.2% Total payroll elapsed

Economic Data- Fiscal YTD 2025- December



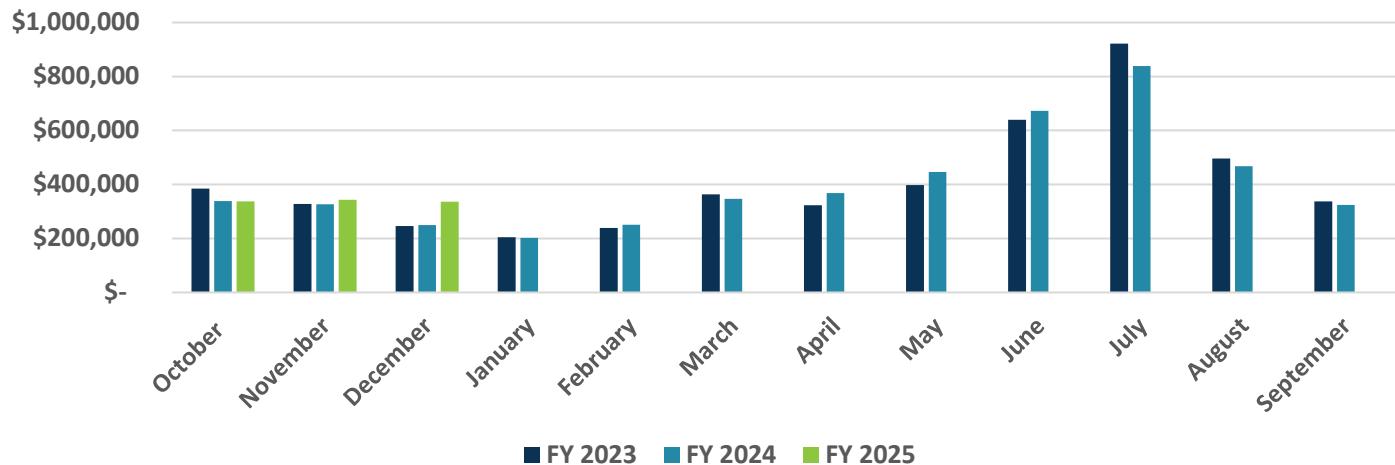
Sales tax collections for December increased by **28.0%**. Outside of increased consumer spending, the primary drivers of the growth are audit collections received from the state and future period collections from taxpayers. Current period collections in December increased by **5.5%** compared to last year. When all adjustments are removed, FY 2025 sales tax collections are down **(2.1%)** compared to FY 2024, but still projected to meet or exceed budget after the December collections are considered.

Total Sales Tax Collections – General Fund and NBEDC



25.0% Fiscal year complete
22.2% Total payroll elapsed

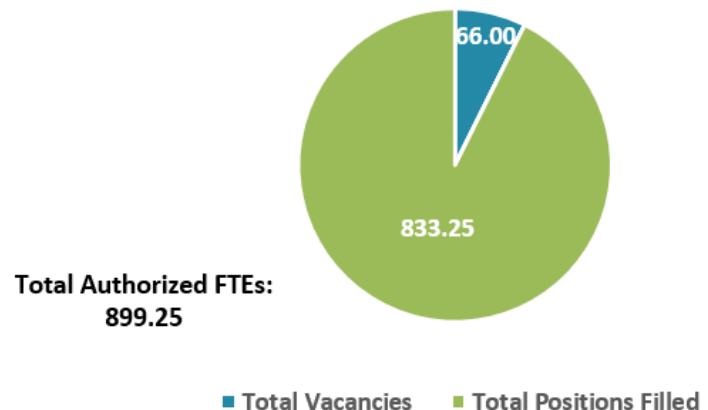
Hotel Occupancy Tax Collections



December HOT collections increased by 34.7% compared to December last year. Year-to-date HOT collections have increased by 11.2% compared to the same period in 2024.

25.0% Fiscal year complete
22.2% Total payroll elapsed

Filled and Vacant Positions as of 02/12/2025



Vacancy Report	
Department/Division	Vacant Position Count
Economic & Community Development	1.00
City Secretary	1.00
Fire	5.00
Library	3.75
Parks	
Athletics	5.25
Das Rec	22.00
Planning	
Neighborhood Services	1.00
Police	
Administration	5.00
Support Services	1.00
Patrol	5.00
Public Works	
Streets	2.00
Drainage	2.00
Facilities Maintenance	3.00
Transportation & Capital Improvements	1.00
Fleet	1.00
Solid Waste	
Residential Services	4.00
Commercial Collection	1.00
Court Security Fund	1.00
Development Services Fund	1.00
Total City Vacancies (FTEs)	66.00

25.0% Fiscal year complete
22.2% Total payroll elapsed