

Financial Report

FY 2025 - June



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FY 2025 June Financial Report

August 19th, 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 **June**, with 75.0% of the fiscal year complete. At the end of June, 72.1% 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 08/19/2025, an Economic Data Report, and a report reflecting Roadway Impact Fees and Park Development Fee balances by district.

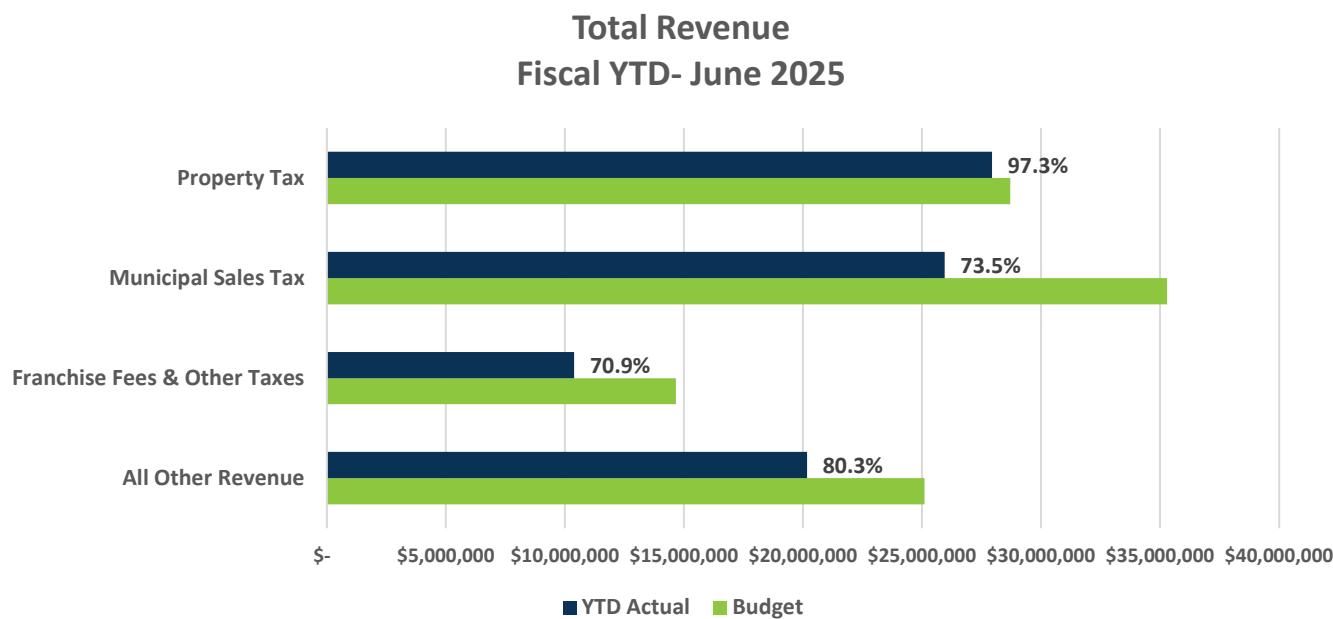
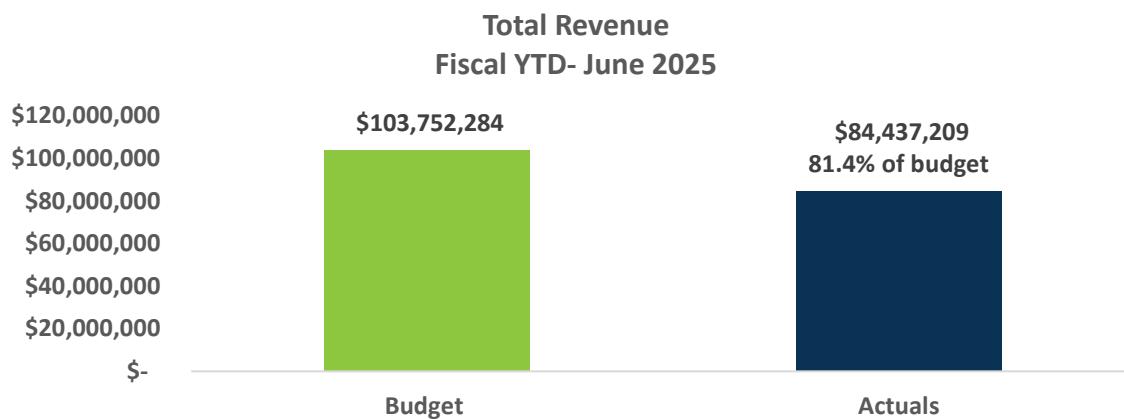
In the financial graphs, the General Fund revenues are consolidated into major revenue sources such as Property, Sales, and Other Taxes, including Franchise Fees. All other General Fund revenue is consolidated for reporting purposes. General Fund expenditures are shown by department and by category.

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 June Financial Report Highlights

- Sales tax in June continued a positive upward trend in collections. However, due to recent volatility in collections, staff is projecting flat collections for the remainder of the fiscal year.
- The June HOT collections were significantly impacted due to a delay in payment from one of the largest remitters. Staff anticipates the July collections to show a recovery of revenue compared to June due to the delayed payment being remitted in July.

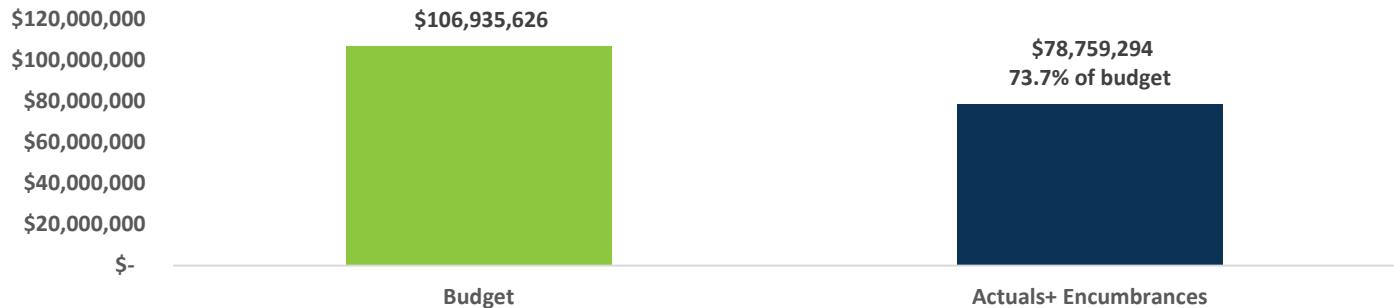
General Fund Revenues



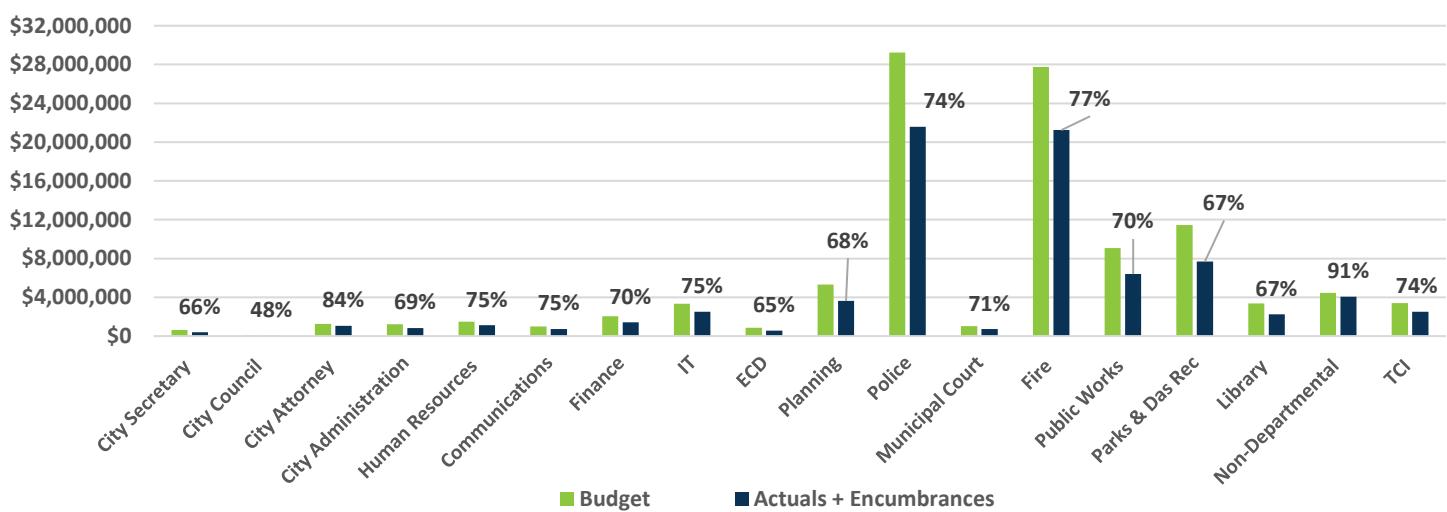
75.0% Fiscal year complete
72.1% Total payroll elapsed

General Fund Expenditures

Total Expenditures
Fiscal YTD- June 2025



Expenditures by Department
Fiscal YTD 2025- June

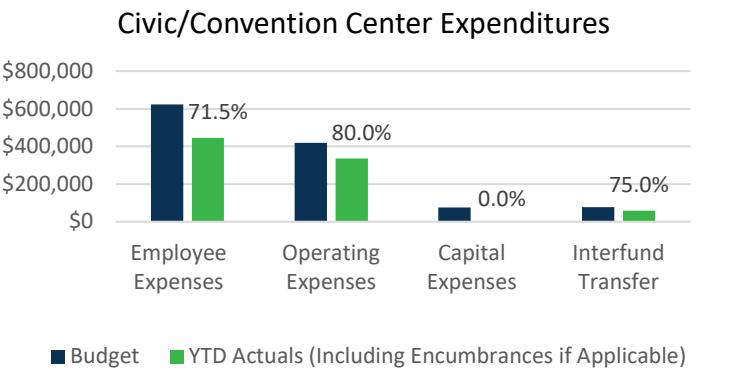
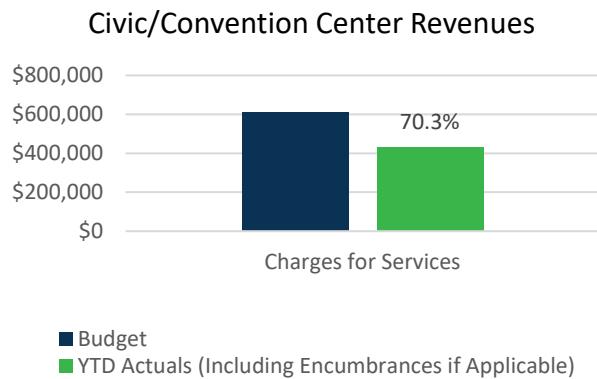
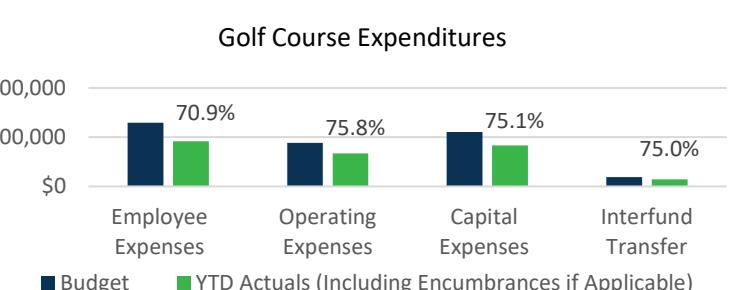
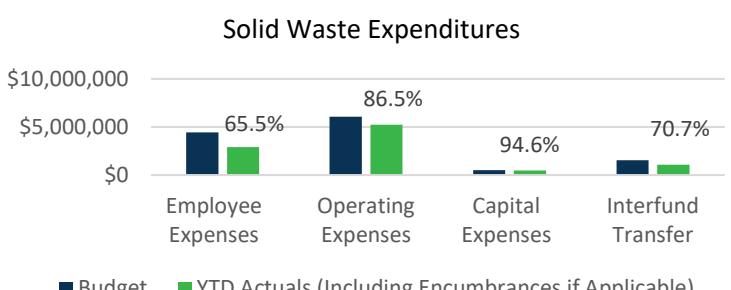
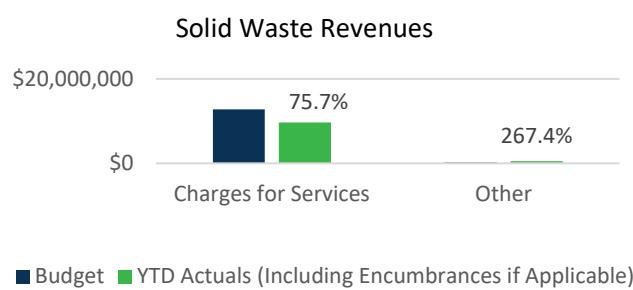
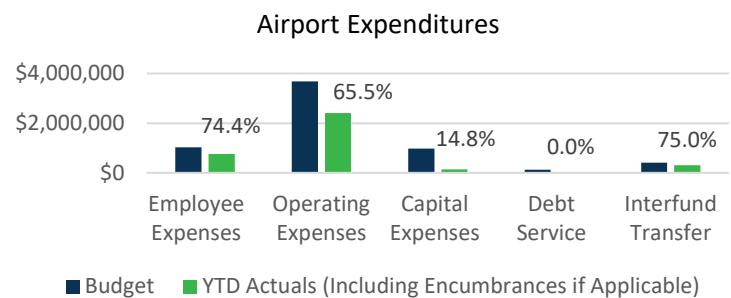
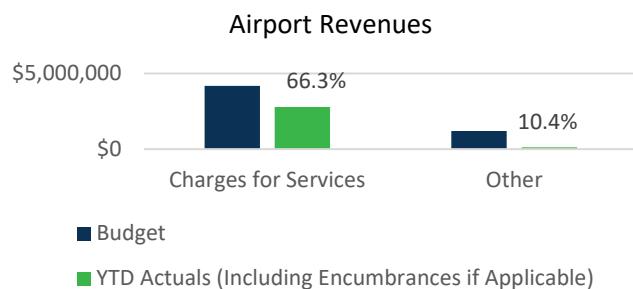


Expenditures by Category

Expenditure Category	Current Total Budget	Period Activity	Expenditures YTD	Encumbrances YTD	Total Fiscal YTD Expenditures & Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$ 81,030,445	\$ 6,549,496	\$ 57,687,208	\$ 28,170	\$ 57,715,377	71.2%
Operating Expenses	22,735,404	1,956,956	14,645,223	3,924,185	\$ 18,569,408	81.7%
Capital Expenses	698,663	61,221	506,539	25,413	\$ 531,953	76.1%
Debt Service	369,738	-	363,806	2	\$ 363,808	98.4%
Interfund Transfers	1,868,883	147,773	1,578,748	-	\$ 1,578,748	84.5%
Contingencies	232,500	-	-	-	-	0.0%
Total	\$ 106,935,633	\$ 8,715,446	\$ 74,781,524	\$ 3,977,770	\$ 78,759,294	73.7%

75.0% Fiscal year complete
72.1% Total payroll elapsed

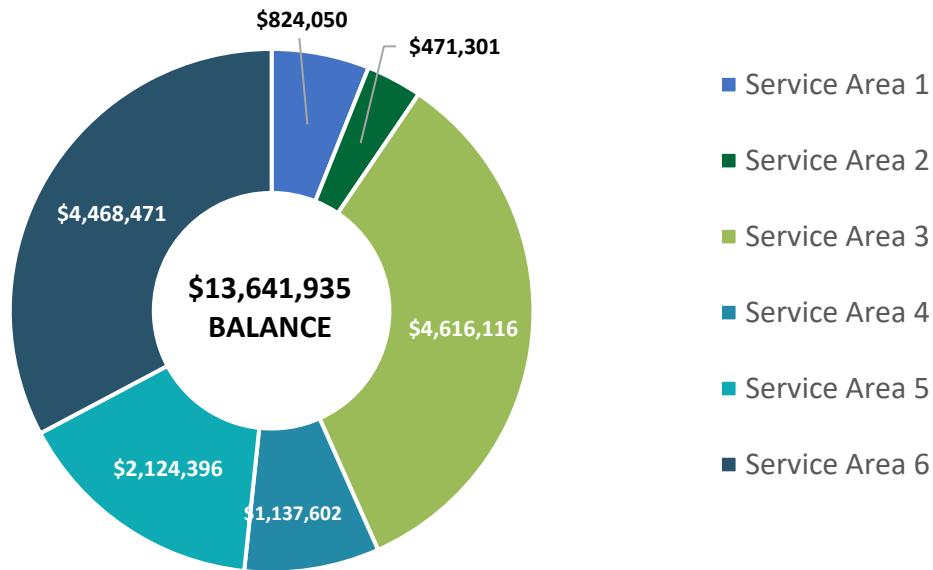
Enterprise Funds: Fiscal YTD 2025 - June



75.0% Fiscal year complete
72.1% Total payroll elapsed

Roadway Development Impact Fees

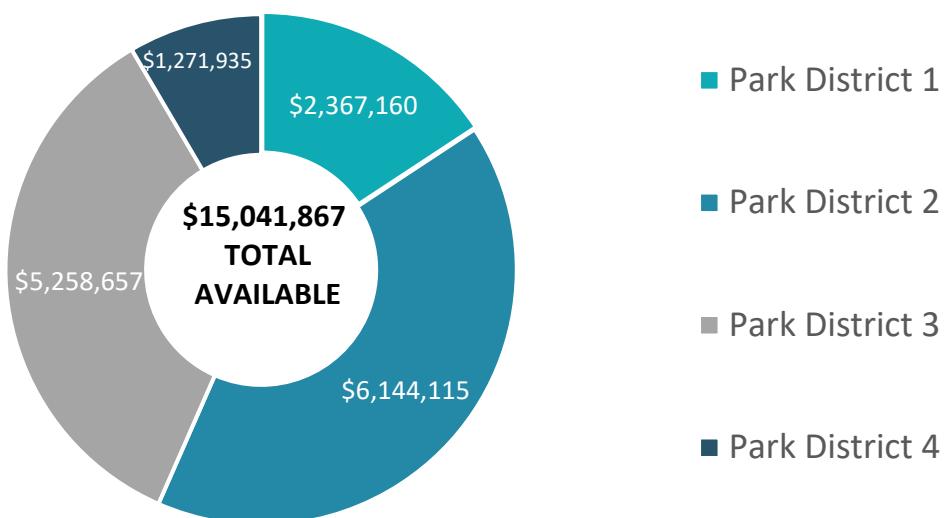
Roadway Impact Fees - Balances Inception to Date
June 2025



- Service Area 1
- Service Area 2
- Service Area 3
- Service Area 4
- Service Area 5
- Service Area 6

Park Development Fees

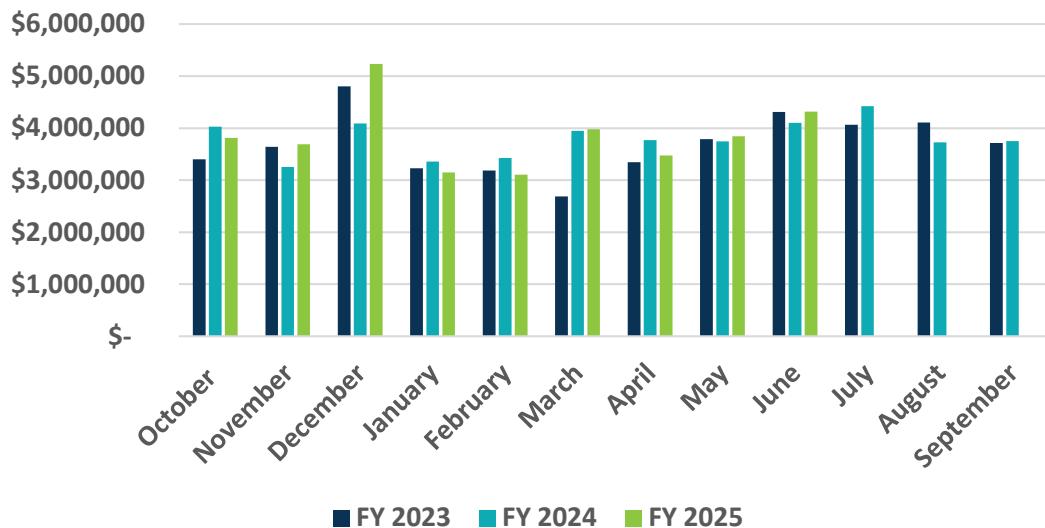
Park Development Fees - Balances Inception to Date
June 2025



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Economic Data- Fiscal YTD 2025 - June

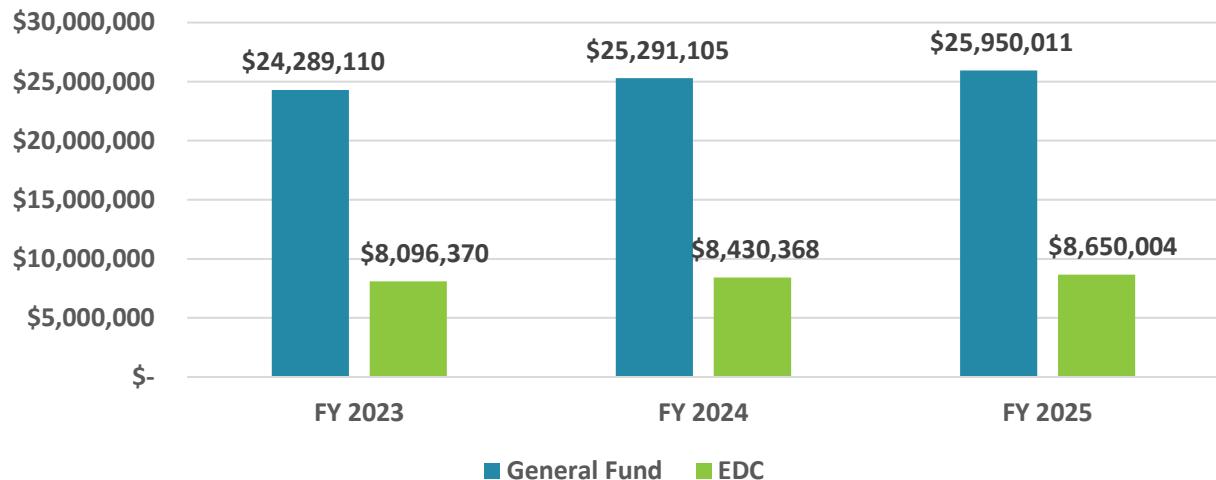
Gross Sales Tax Collections



Compared to June of last year, total sales tax collections increased by 5.3%. When all adjustments are removed, the current period collections increased by 2.8% compared to June of last year. While we are seeing a positive trend in collections in both May and June, we are still projecting flat collections for the remainder of the fiscal year to be conservative. After all adjustments are removed, FY 2025 sales tax collections are down 1.6% compared to FY 2024.

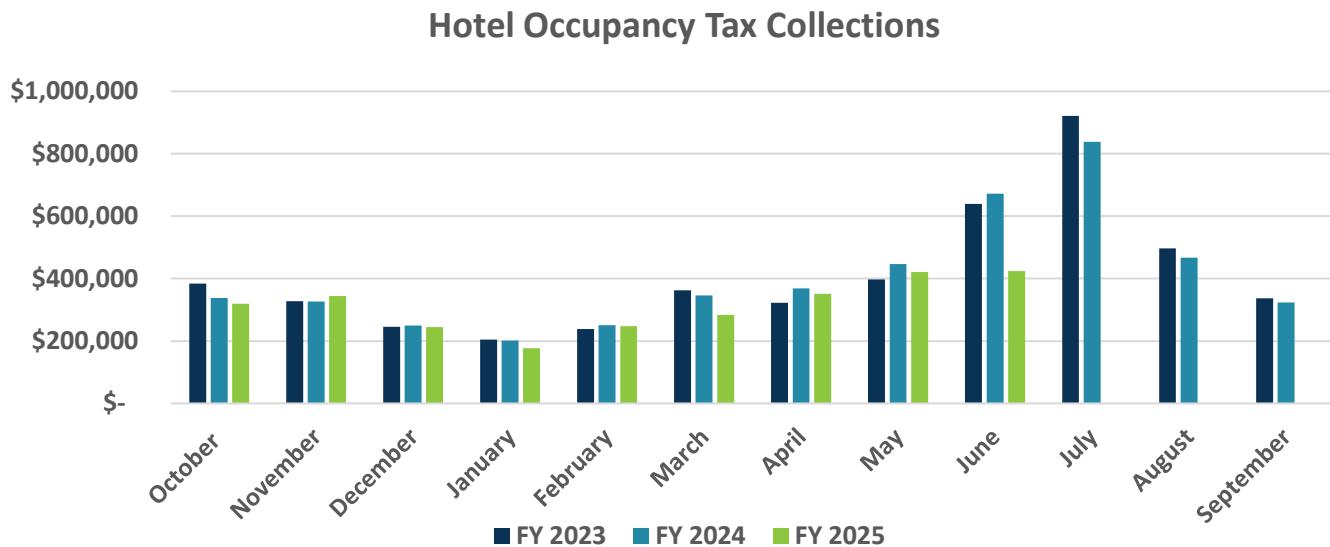
Total Sales Tax Collections – General Fund and NBEDC

Sales Tax- General Fund & EDC Allocation
Fiscal YTD- June



75.0% Fiscal year complete
72.1% Total payroll elapsed

Hotel Occupancy Tax Collection FY 2025 – June



Overall, June collections decreased by 37.0% compared to the same month last year. Fiscal year-to-date HOT collections have decreased by 12.1% compared to the same period in FY 2024. The June HOT collections were significantly impacted due to a delay in payment from one of the largest remitters. Staff anticipates the July collections to show a recovery of revenue compared to June due to the delayed payment being remitted in July.

Employee Vacancies

Due to the implementation of the new Finance and HR ERP, Workday, the vacant positions reported below are displayed differently compared to previous months' financial reports. In previous months, these totals were reported as full-time equivalent (FTE) counts. The totals below represent a true count of vacant positions by department.

Vacancy Report as of 8/19/25	
Department/Division	Vacant Position Count
Airport	2
Fire	4
Golf	1
Human Resources	1
Library	1
Parks	17
Police	25
Public Works	9
Solid Waste	4
Transportation & Construction Services	1
Total City Vacancies (FTEs)	65