

# Financial Report

## FY 2025 - May



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## FY 2025 May Financial Report

August 19<sup>th</sup>, 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 **May**, with 66.7% of the fiscal year complete. At the end of May, 64.4% 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.

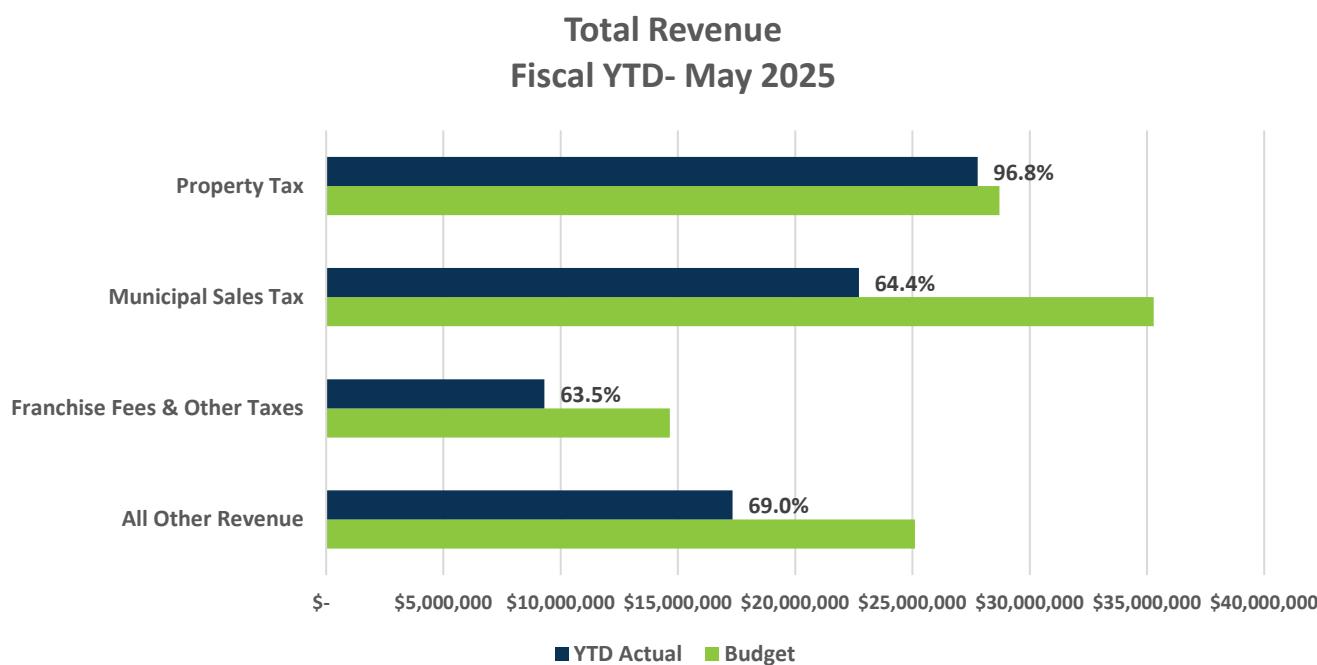
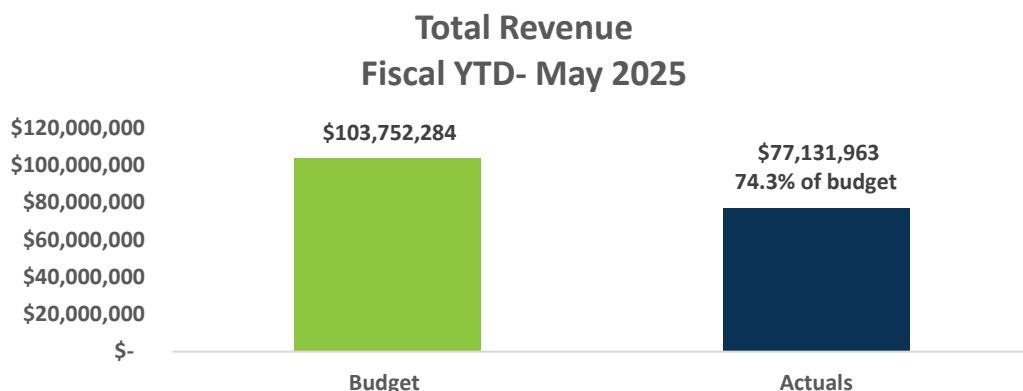
In the financial graphs, the General Fund revenues are consolidated into major revenue sources such as Property, Sales, and Other Taxes, including Franchise Fees. All other General Fund revenue is consolidated for reporting purposes. General Fund expenditures are shown by department and by category.

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 May Financial Report Highlights

- Sales tax in May displayed 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 General Fund property tax collections show a decrease from April to May. This is due to the General Fund making the annual property tax contributions to the TIRZ funds.

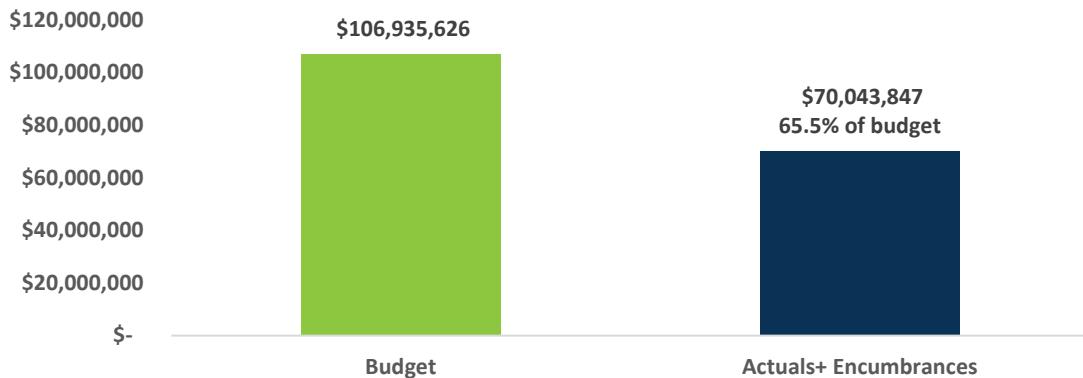
### General Fund Revenues



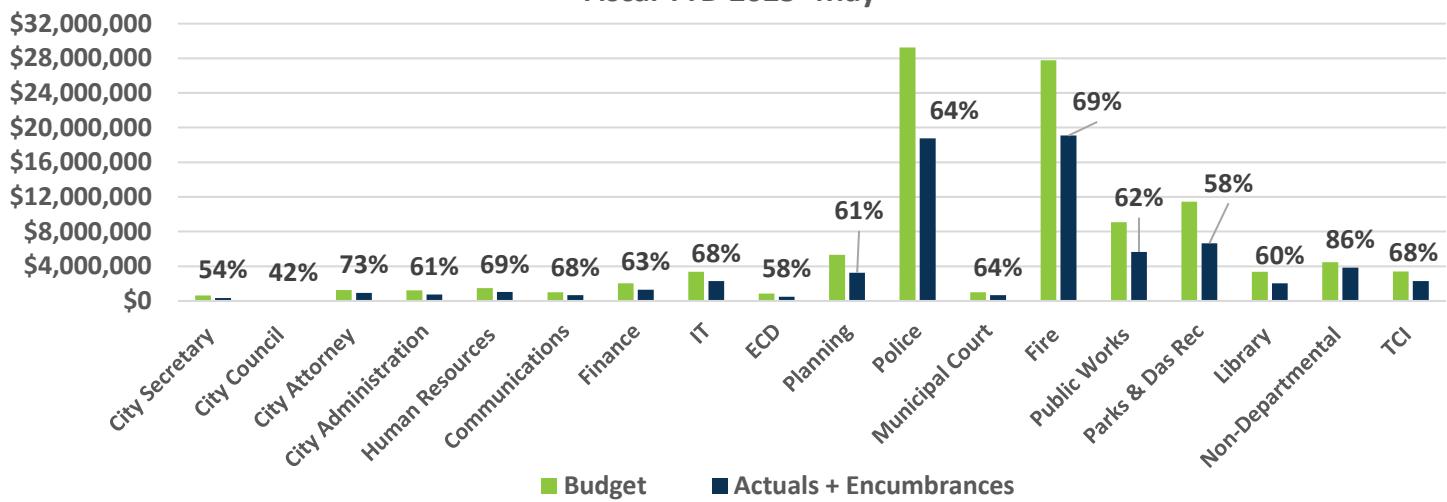
66.7% Fiscal year complete  
64.4% Total payroll elapsed

## General Fund Expenditures

Total Expenditures  
Fiscal YTD- May 2025



Expenditures by Department  
Fiscal YTD 2025- May

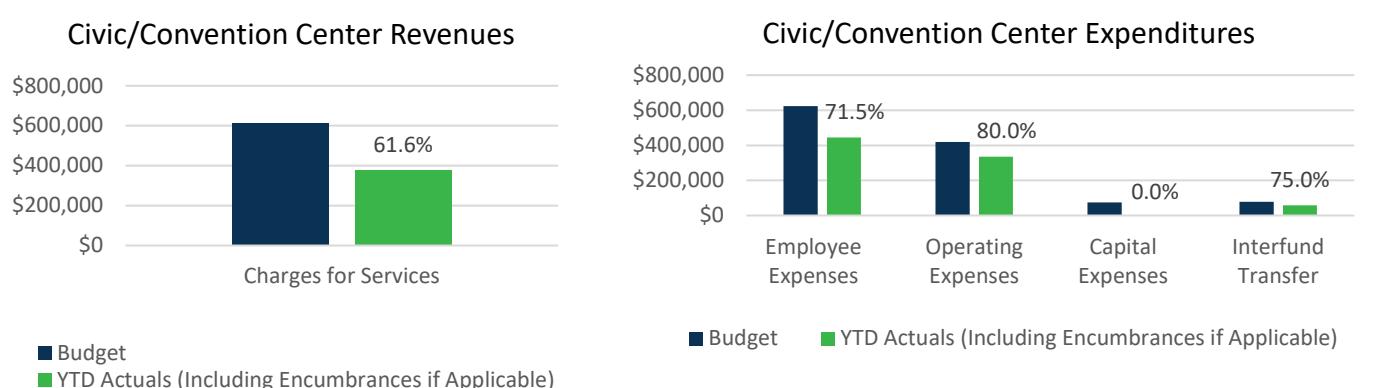
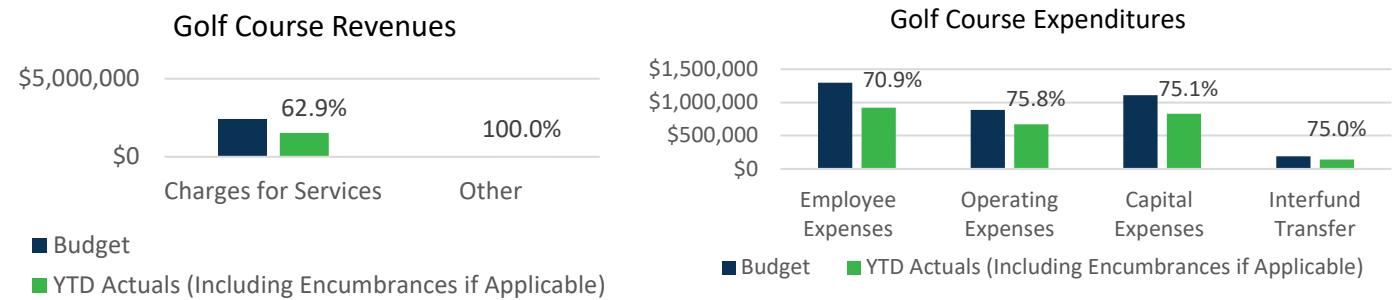
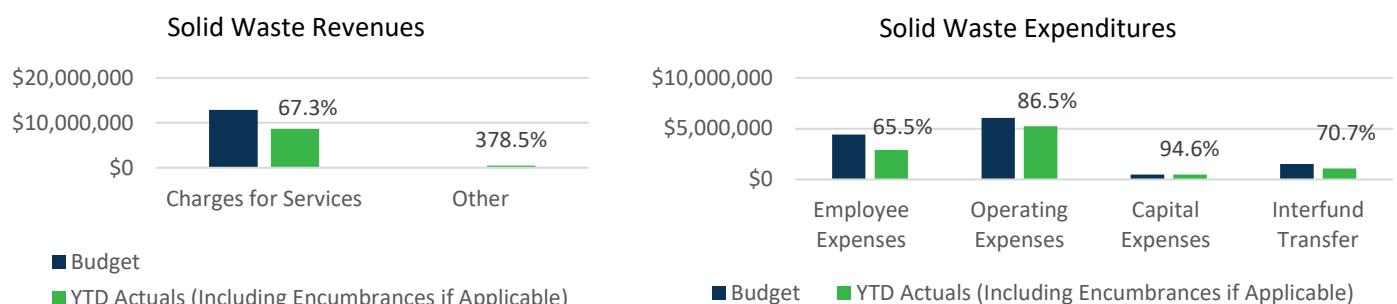
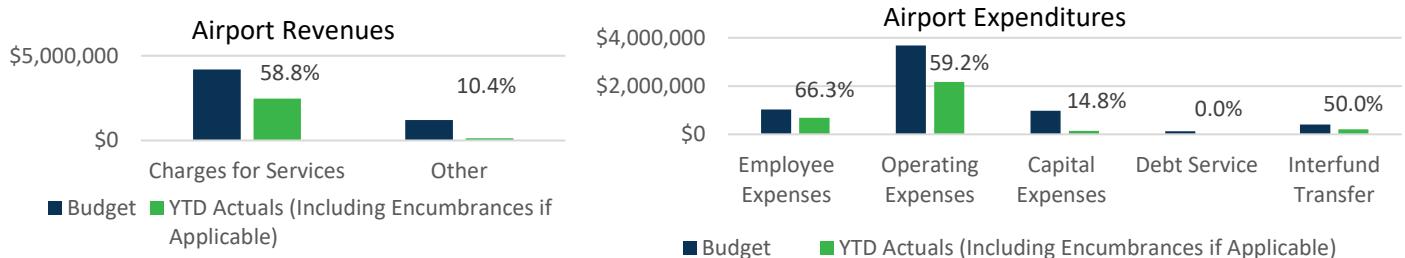


Expenditures by Category

| 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         | \$ 9,056,715         | \$ 51,137,711        | \$ 28,170           | \$ 51,165,881                                | 63.1%                  |
| Operating Expenses   | 22,735,404            | 1,772,051            | 12,688,266           | 3,924,185           | \$ 16,612,452                                | 73.1%                  |
| Capital Expenses     | 698,663               | (1,870)              | 445,319              | 25,413              | \$ 470,732                                   | 67.4%                  |
| Debt Service         | 369,738               | -                    | 363,806              | 2                   | \$ 363,808                                   | 98.4%                  |
| Interfund Transfers  | 1,868,883             | -                    | 1,430,975            | -                   | \$ 1,430,975                                 | 76.6%                  |
| Contingencies        | 232,500               | -                    | -                    | -                   | -  | 0.0%                   |
| <b>Total</b>         | <b>\$ 106,935,633</b> | <b>\$ 10,826,896</b> | <b>\$ 66,066,077</b> | <b>\$ 3,977,770</b> | <b>\$ 70,043,847</b>                         | <b>65.5%</b>           |

66.7% Fiscal year complete  
64.4% Total payroll elapsed

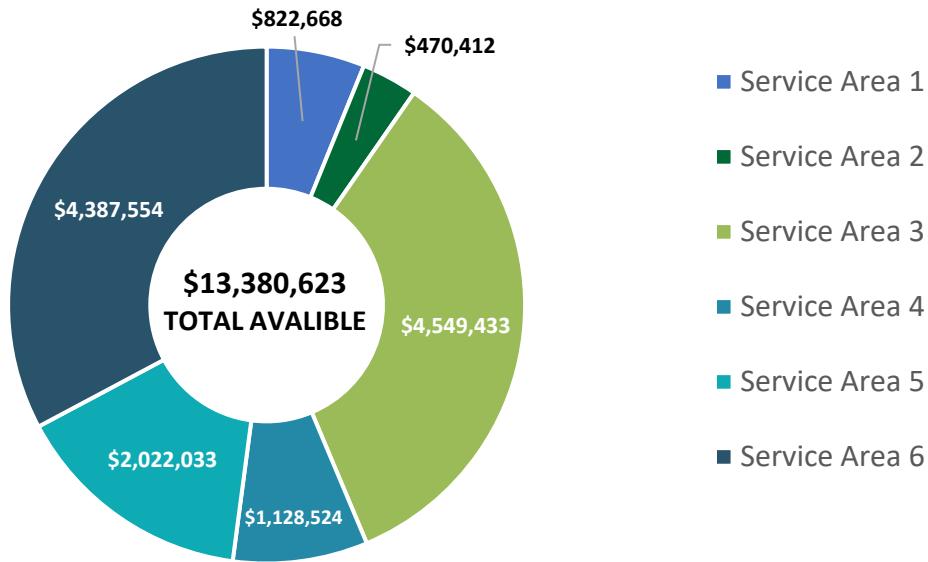
## Enterprise Funds: Fiscal YTD 2025 - May



66.7% Fiscal year complete  
64.4% Total payroll elapsed

## Roadway Development Impact Fees

Roadway Impact Fees - Balances Inception to Date  
May 2025



## Park Development Fees

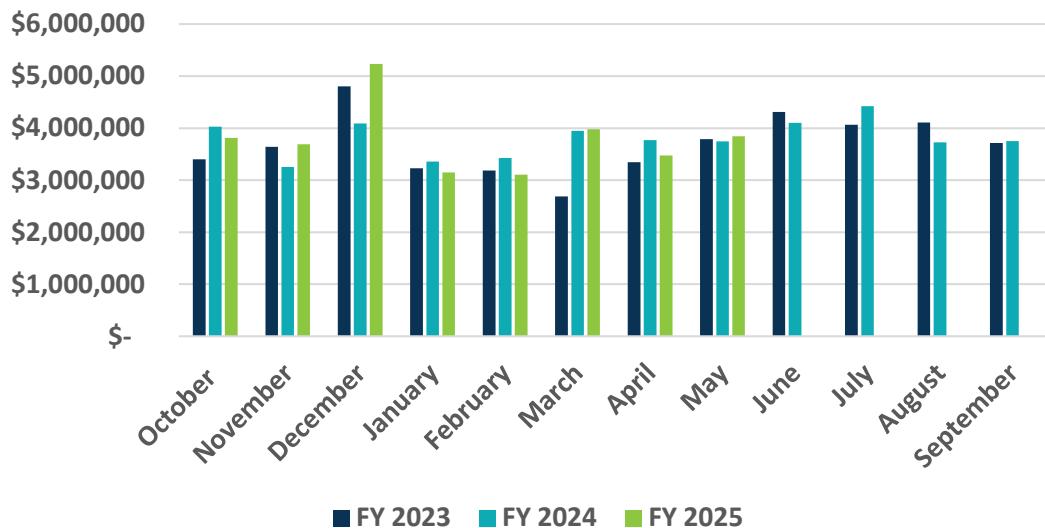
Park Development Fees - Balances Inception to Date  
June 2025\*



\*Due to a process change for reporting on park development projects, the numbers above represent the latest balances as of June instead of the end of April.

## Economic Data- Fiscal YTD 2025 - May

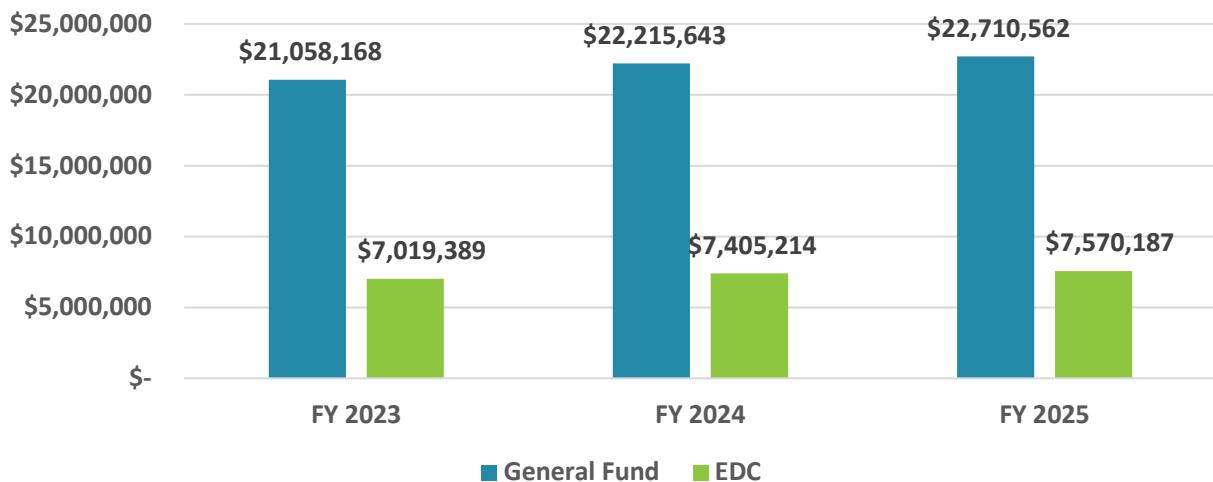
### Gross Sales Tax Collections



Compared to May of last year, total sales tax collections increased by 2.6%. When all adjustments are removed, the current period collections increased by 6.3% compared to May of last year. After all adjustments are removed, FY 2025 sales tax collections are down 2.2% compared to FY 2024.

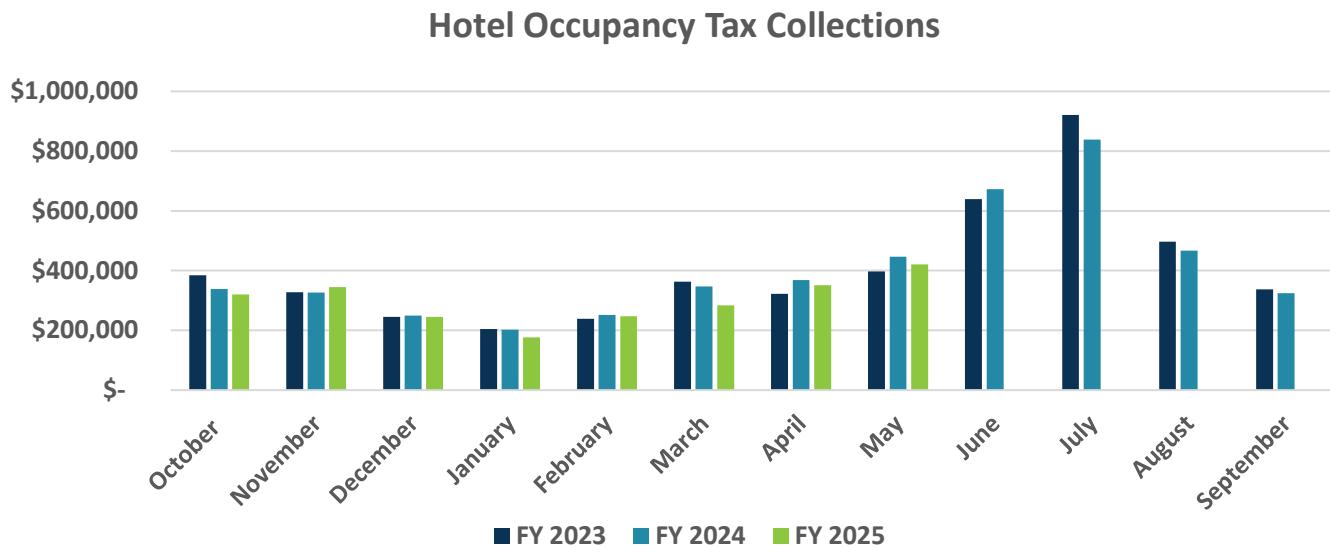
## Total Sales Tax Collections – General Fund and NBEDC

### Sales Tax- General Fund & EDC Allocation Fiscal YTD- May



66.7% Fiscal year complete  
64.4% Total payroll elapsed

## Hotel Occupancy Tax Collection FY 2025 – May



Overall, May collections decreased by 5.7% compared to the same month last year. Fiscal year-to-date HOT collections have decreased by 5.5% compared to the same period in FY 2024.

## 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                         |                       |
|---|-----------------------|
| Department/Division                               | Vacant Position Count |
| <b>Airport</b>                                    | 2                     |
| <b>Fire</b>                                       | 4                     |
| <b>Golf</b>                                       | 1                     |
| <b>Human Resources</b>                            | 1                     |
| <b>Library</b>                                    | 1                     |
| <b>Parks</b>                                      | 17                    |
| <b>Police</b>                                     | 25                    |
| <b>Public Works</b>                               | 9                     |
| <b>Solid Waste</b>                                | 4                     |
| <b>Transportation &amp; Construction Services</b> | 1                     |
| <b>Total City Vacancies (FTEs)</b>                | <b>65</b>             |