

# Financial Report

## FY 2025- February



## FY 2025 February Financial Report

April 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 **February**, with 41.7% of the fiscal year complete. At the end of February, 37.5% 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 04/16/2025, an Economic Data Report, and a report reflecting Roadway Impact Fees and Park Development Fee balances by district.



### For more information contact:

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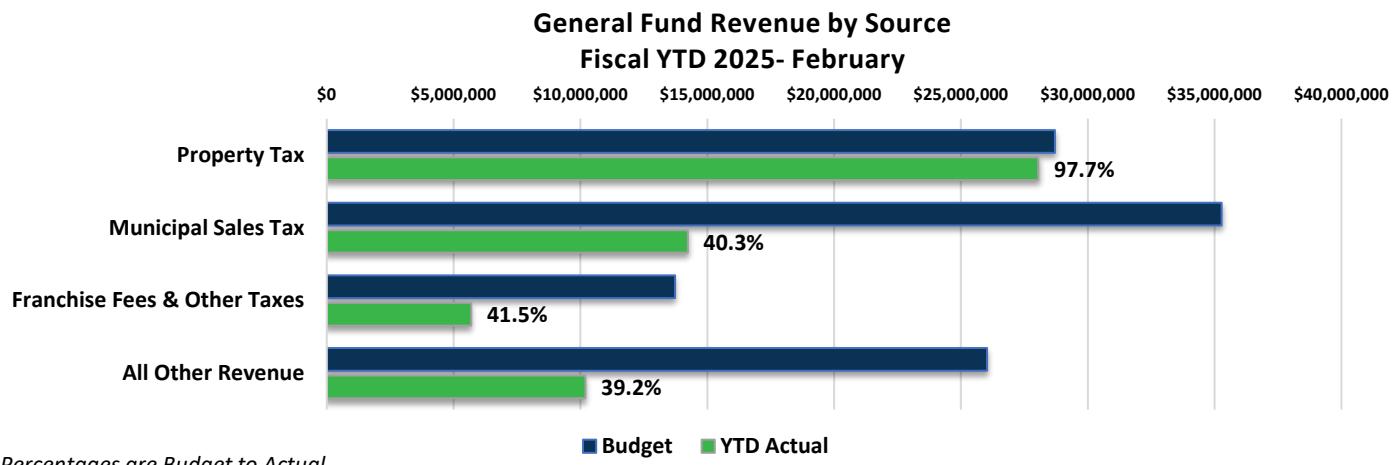
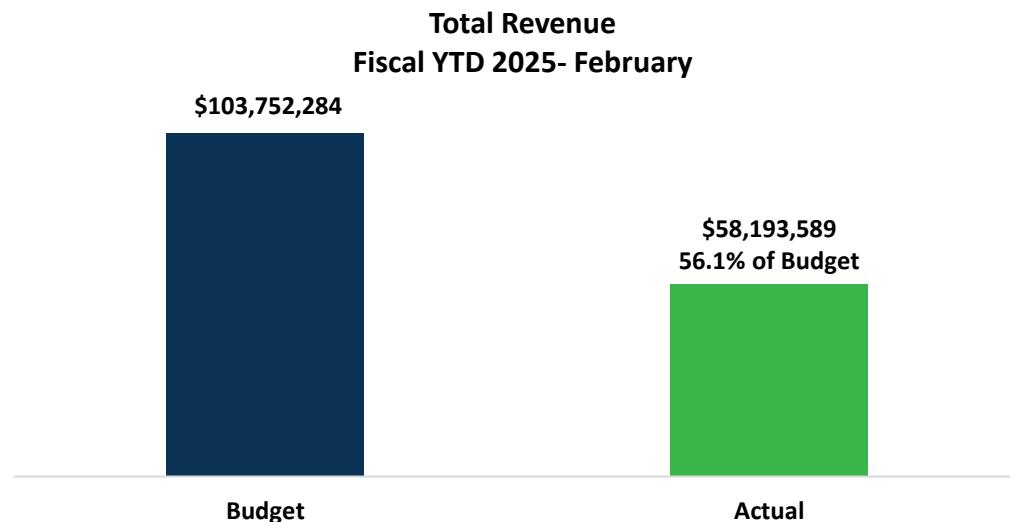
In the financial graphs, the General Fund revenues are consolidated into major revenue sources such as Property, Sales, and Other Taxes, including Franchise Fees. All other General Fund revenue is consolidated for reporting purposes. General Fund expenditures are shown by department and by category.

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 February Financial Report Highlights

- Sales tax revenues demonstrate a volatile pattern that highlights uncertain economic conditions and apprehensive consumer spending.
- One-time payments and encumbrances at the beginning of the fiscal year may result in expenditures looking higher than the percent of year threshold at the end of February. This is a common practice every fiscal year. As the year progresses a department's spending should level out compared to the threshold.
- While HOT collections have been experiencing increases compared to previous years throughout FY 2025, the latest collections for February show a decrease compared to FY 2024.

## General Fund Revenues

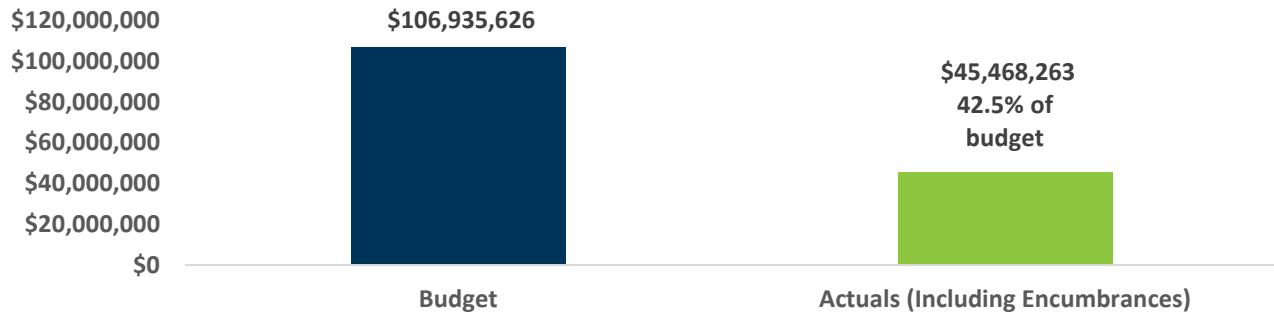


*Percentages are Budget to Actual*

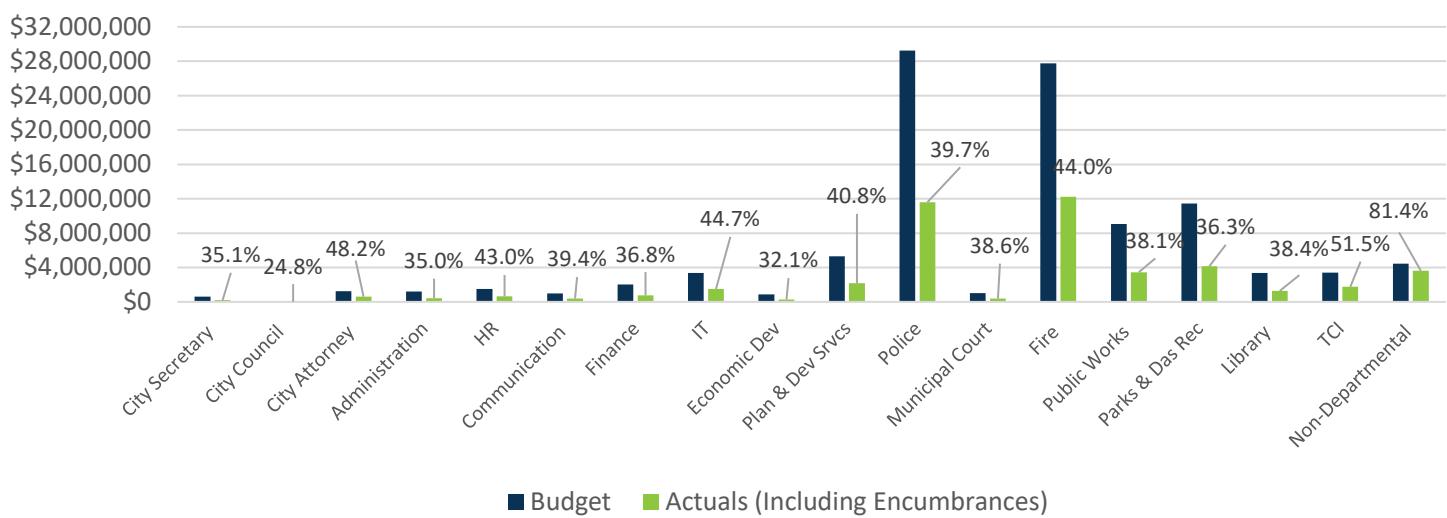
41.7% Fiscal year complete  
37.5% Total payroll elapsed

## General Fund Expenditures

Total Expenditures Fiscal YTD 2025- February



Expenditures by Department  
Fiscal YTD 2025- February

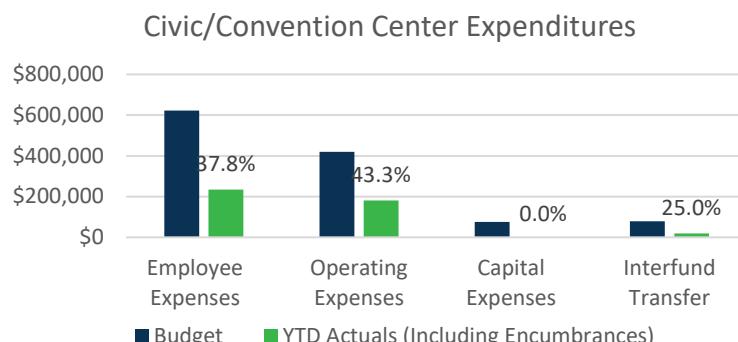
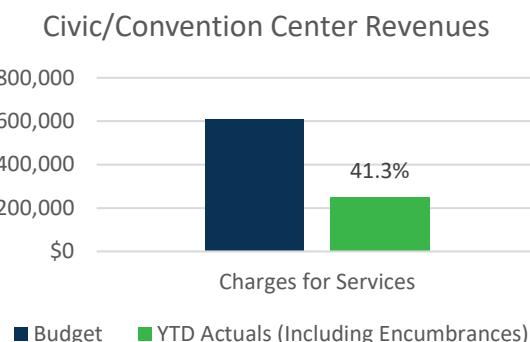
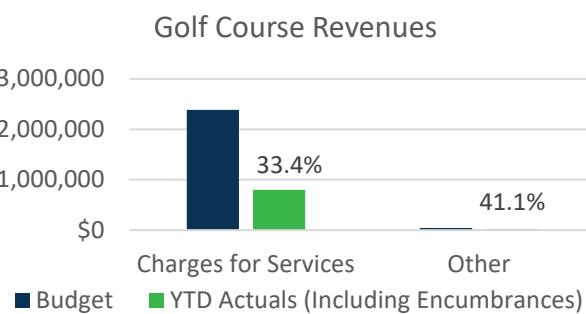
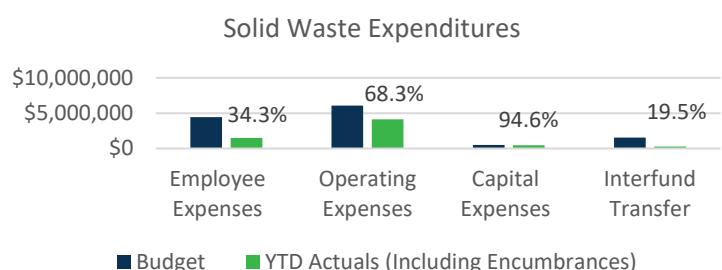
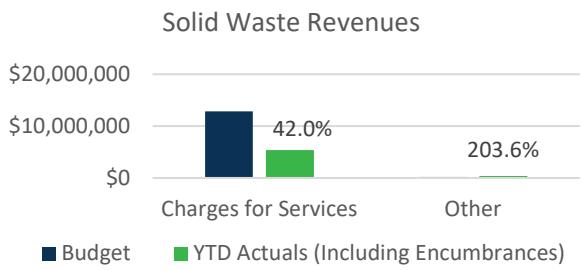
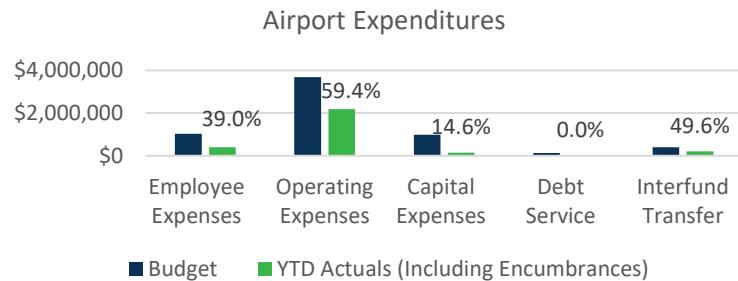


### Expenditures by Category

Expenditure Category	Current Total Budget	Period Activity	Expenditures YTD	Encumbrances YTD	Total Fiscal YTD Expenditures & Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$ 81,030,440	\$ 6,010,092	\$ 29,893,713	\$ 100,312	\$ 29,994,025	37.0%
Operating Expenses	22,692,902	1,313,917	7,991,384	5,342,720	\$ 13,334,104	58.8%
Capital Expenses	798,663	(202,113)	470,318	98,061	\$ 568,380	71.2%
Debt Service	369,738		255,737		\$ 255,737	69.2%
Interfund Transfers	1,868,883	175,000	1,316,018		\$ 1,316,018	70.4%
Contingencies	175,000	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 106,935,626</b>	<b>\$ 7,296,896</b>	<b>\$ 39,927,170</b>	<b>\$ 5,541,093</b>	<b>\$ 45,468,263</b>	<b>42.5%</b>

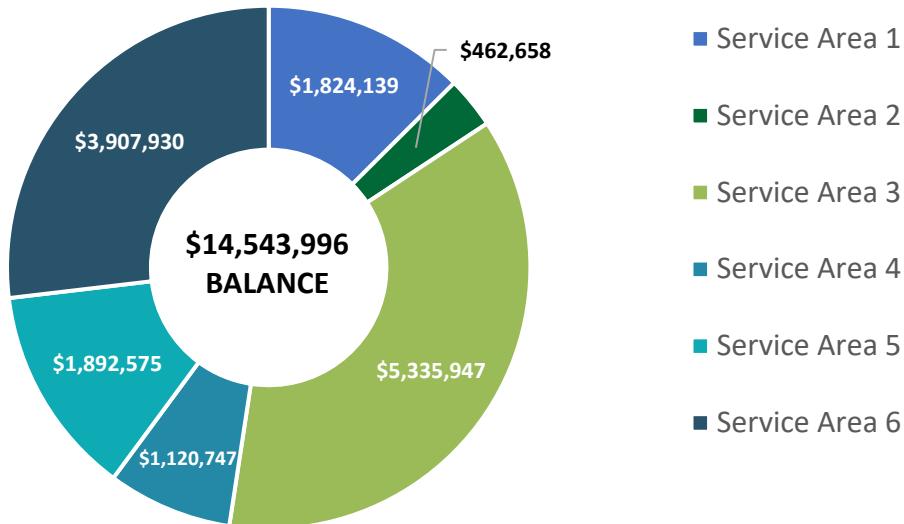
41.7% Fiscal year complete  
37.5% Total payroll elapsed

## Enterprise Funds: Fiscal YTD 2025- February

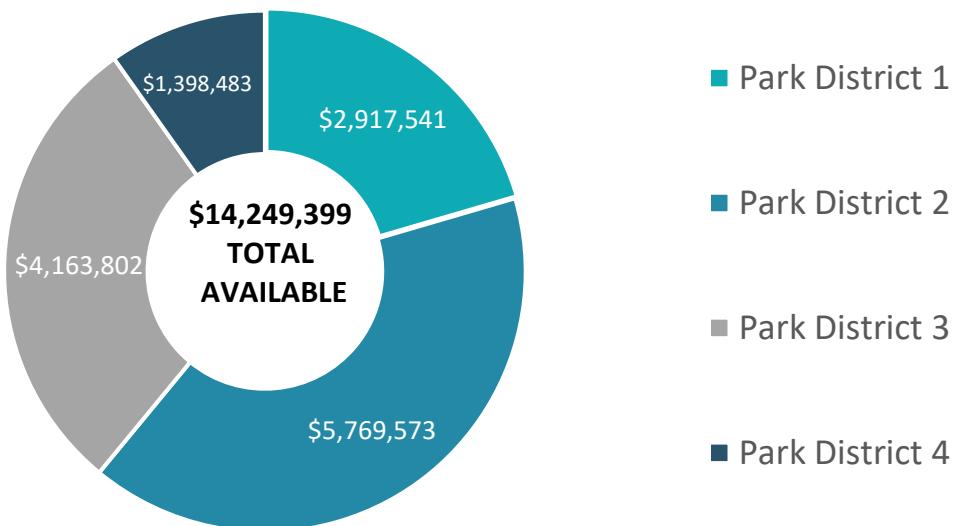


41.7% Fiscal year complete  
37.5% Total payroll elapsed

**Roadway Impact Fees - Balances Inception to Date  
February 2025**

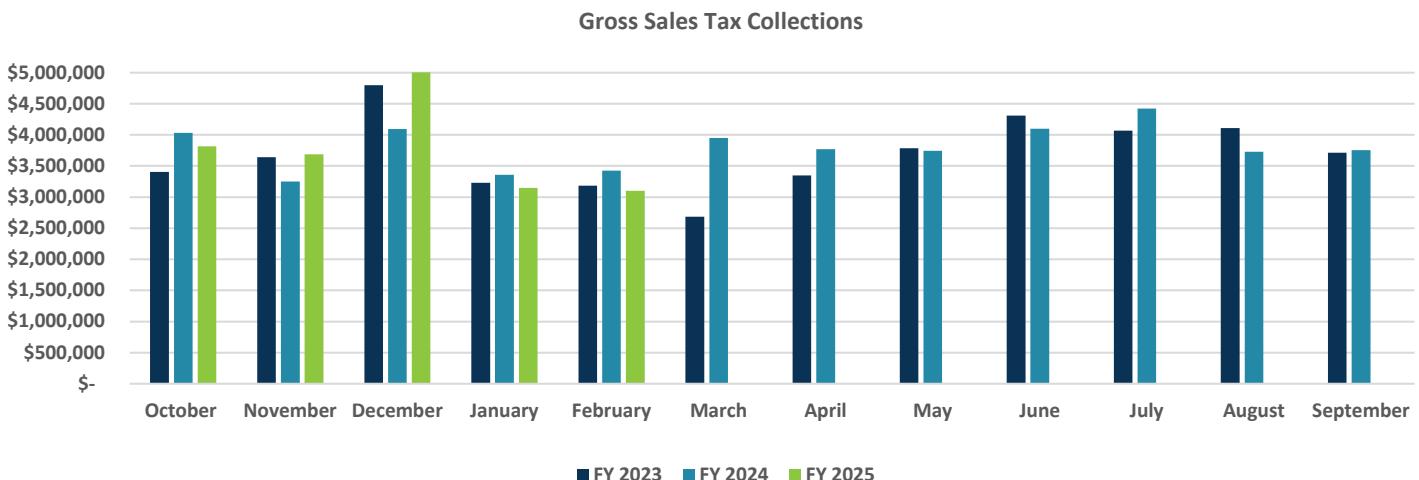


**Park Development Fees - Balances Inception to Date  
February 2025**



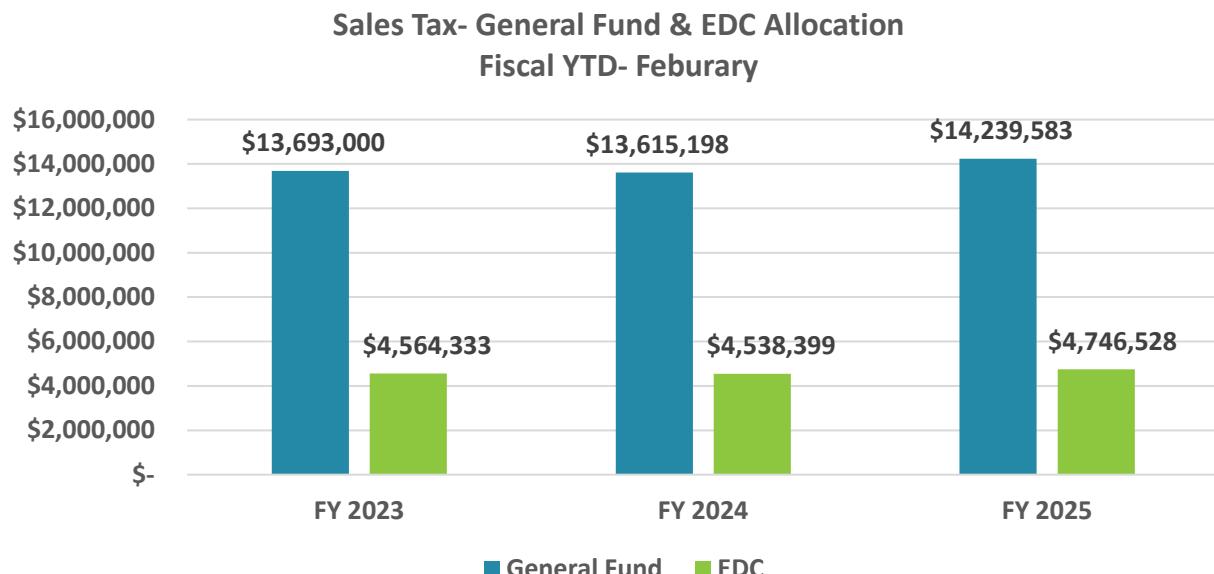
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## Economic Data- Fiscal YTD 2025- February



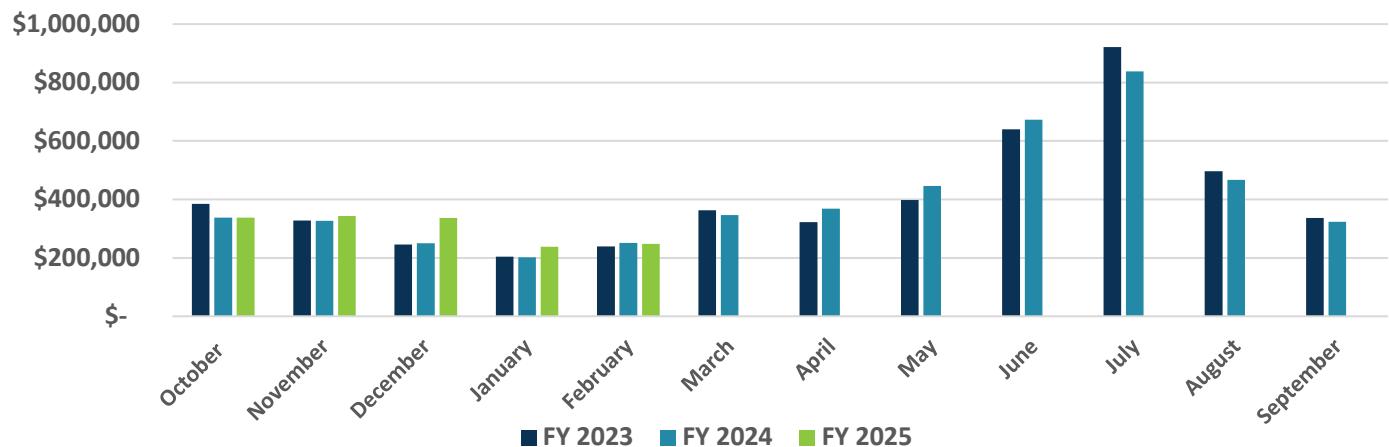
Compared to February of last year, total sales tax collections decreased by -9.3%, and current-period collections decreased by -11.8%. Collections continue to exhibit a volatile pattern, reflecting nationwide economic uncertainty. After all adjustments are removed, FY 2025 sales tax collections are down -4.8% compared to FY 2024.

## Total Sales Tax Collections – General Fund and NBEDC



41.7% Fiscal year complete  
37.5% Total payroll elapsed

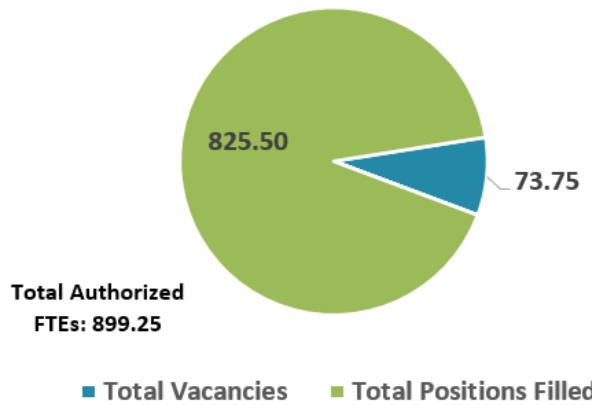
## Hotel Occupancy Tax Collections



February HOT collections decreased by -1.4% compared to February of last year. Year-to-date HOT collections have increased by 9.8% compared to the same period in 2024.

41.7% Fiscal year complete  
37.5% Total payroll elapsed

Filled and Vacant Positions as of  
04/16/2025



Vacancy Report	
Department/Division	Vacant Position Count
Economic & Community Development	1.00
City Secretary	1.00
Fire	7.00
Information Technology	1.00
Library	2.50
<b>Parks</b>	
Fischer Park	0.75
Athletics	6.00
Das Rec	24.50
<b>Planning</b>	
Development Planning	1.00
Neighborhood Services	1.00
<b>Police</b>	
Administration	6.00
Support Services	1.00
Patrol	6.00
CID	3.00
<b>Public Works</b>	
Streets	2.00
Drainage	2.00
Fleet	1.00
Civic/Convention Center	1.00
<b>Solid Waste</b>	
Residential Services	4.00
Commercial Collection	1.00
Court Security Fund	1.00
<b>Total City Vacancies (FTEs)</b>	<b>73.75</b>