



Financial Report

FY 2025- January



FY 2025 January Financial Report

March 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 **January**, with 33.3% of the fiscal year complete. At the end of January, 29.9% 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 03/12/2025, 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.

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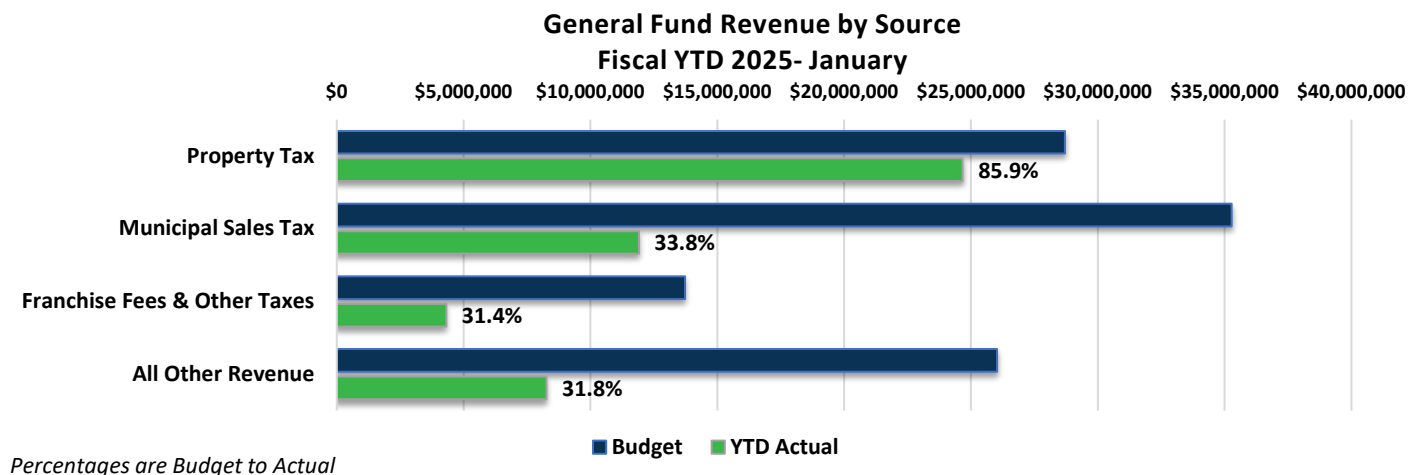
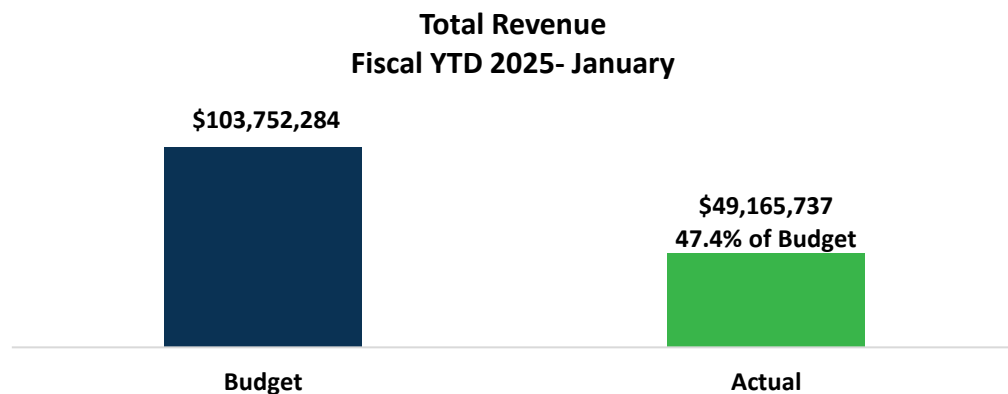
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Budget Manager
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FY 2025 January Financial Report Highlights

- Sales tax collections are demonstrating a volatile pattern which highlights uncertain economic conditions and apprehensive consumer spending.
- Sales tax collections are still projected to hit budgeted numbers at this time.
- 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 January. This is a common practice every fiscal year. As the year progresses a department's spending should level out compared to the threshold.

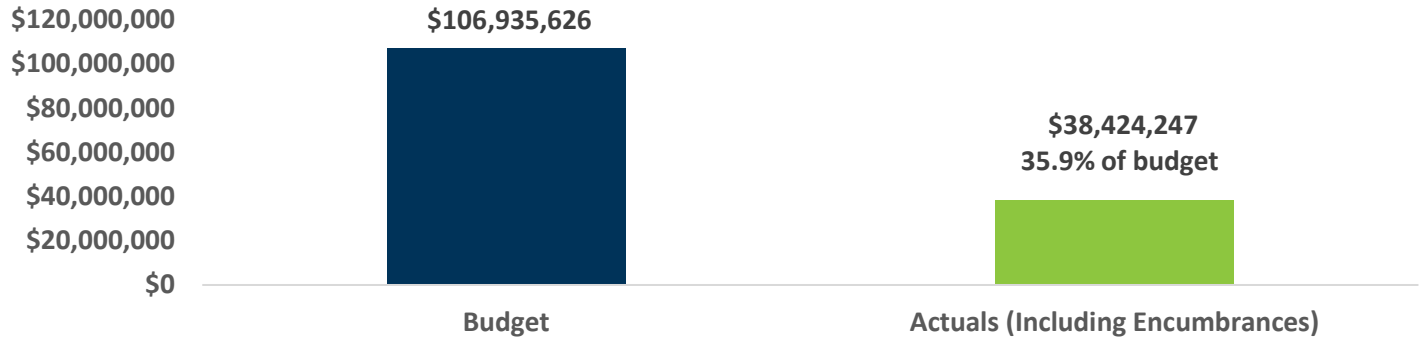
General Fund Revenues



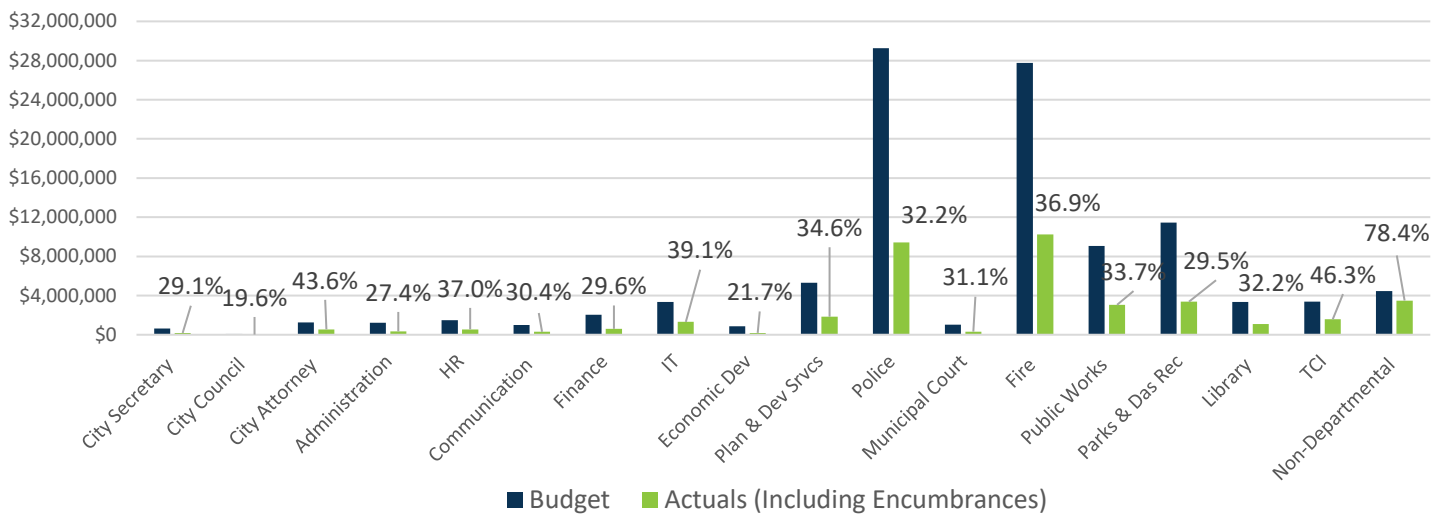
33.3% Fiscal year complete
29.9% Total payroll elapsed

General Fund Expenditures

Total Expenditures Fiscal YTD 2025- January



Expenditures by Department Fiscal YTD 2025- January



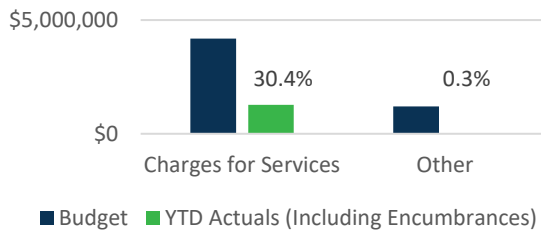
Expenditures by Category

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	\$ 5,929,779	\$ 23,880,207	\$ 122,008	\$ 24,002,215	29.6%
Operating Expenses	22,692,902	1,477,168	6,674,702	5,553,998	\$ 12,228,700	53.9%
Capital Expenses	798,663	39,106	672,432	124,146	\$ 796,578	99.7%
Debt Service	369,738		255,737		\$ 255,737	69.2%
Interfund Transfers	1,868,883	-	1,141,018		\$ 1,141,018	61.1%
Contingencies	175,000	-	-	-	-	0.0%
Total	\$ 106,935,626	\$ 7,446,053	\$ 32,624,095	\$ 5,800,152	\$ 38,424,247	35.9%

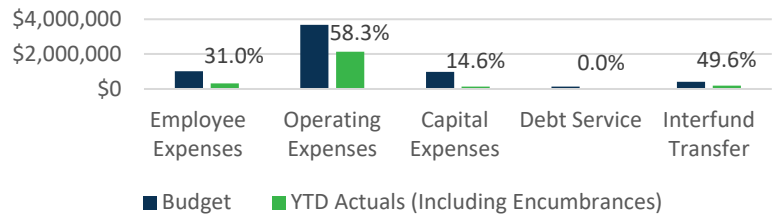
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Enterprise Funds: Fiscal YTD 2025- January

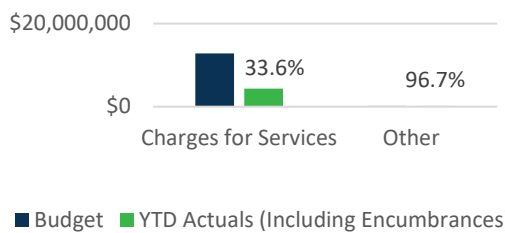
Airport Revenues



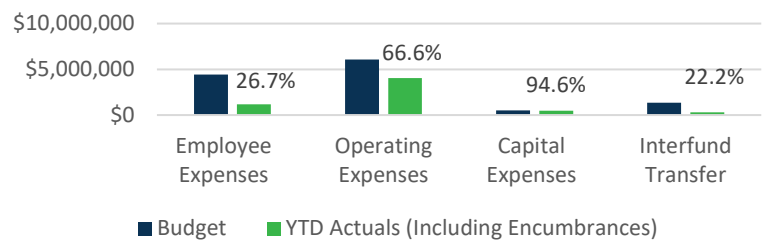
Airport Expenditures



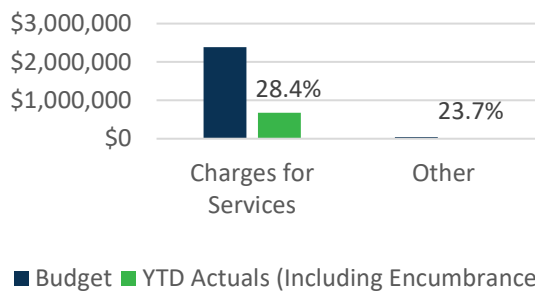
Solid Waste Revenues



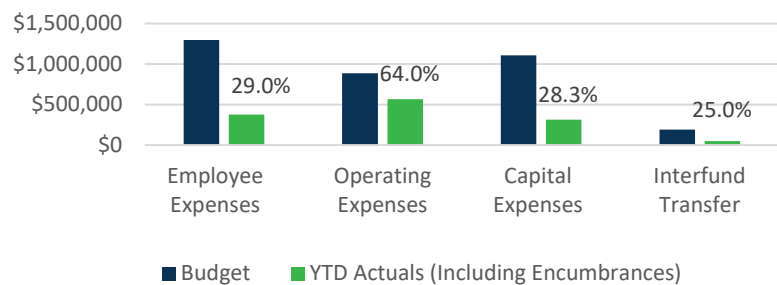
Solid Waste Expenditures



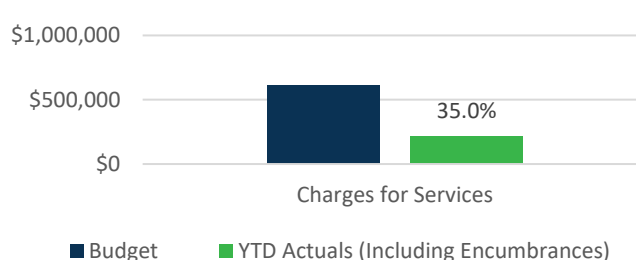
Golf Course Revenues



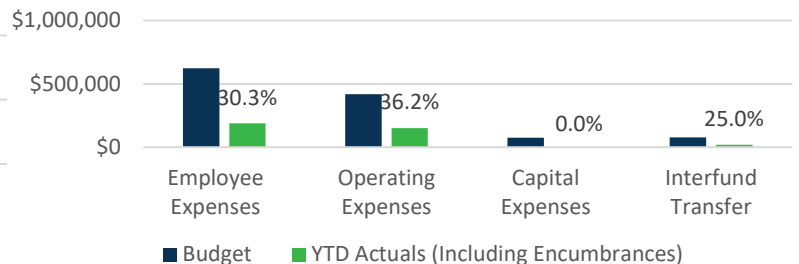
Golf Course Expenditures



Civic/Convention Center Revenues

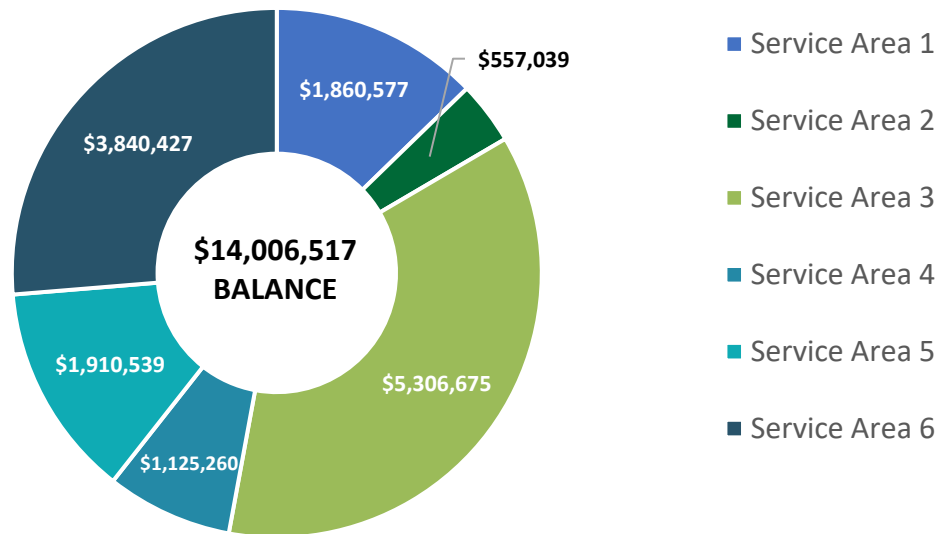


Civic/Convention Center Expenditures

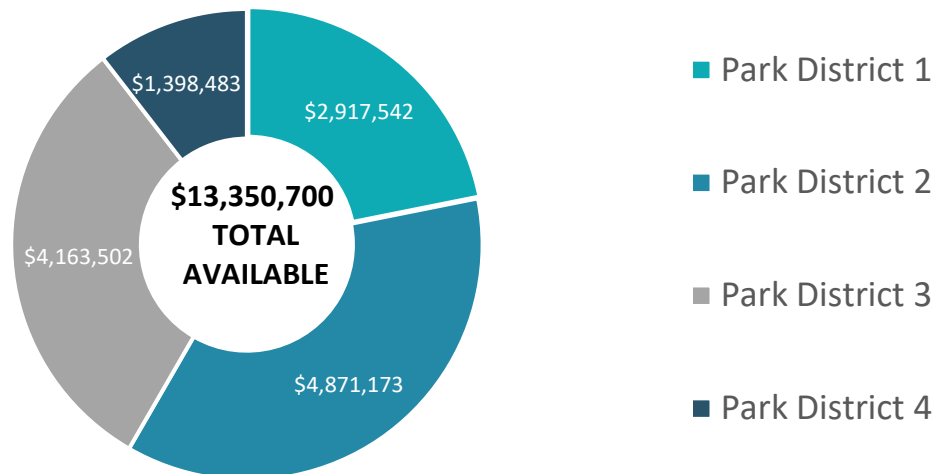


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Roadway Impact Fees - Balances Inception to Date January 2025

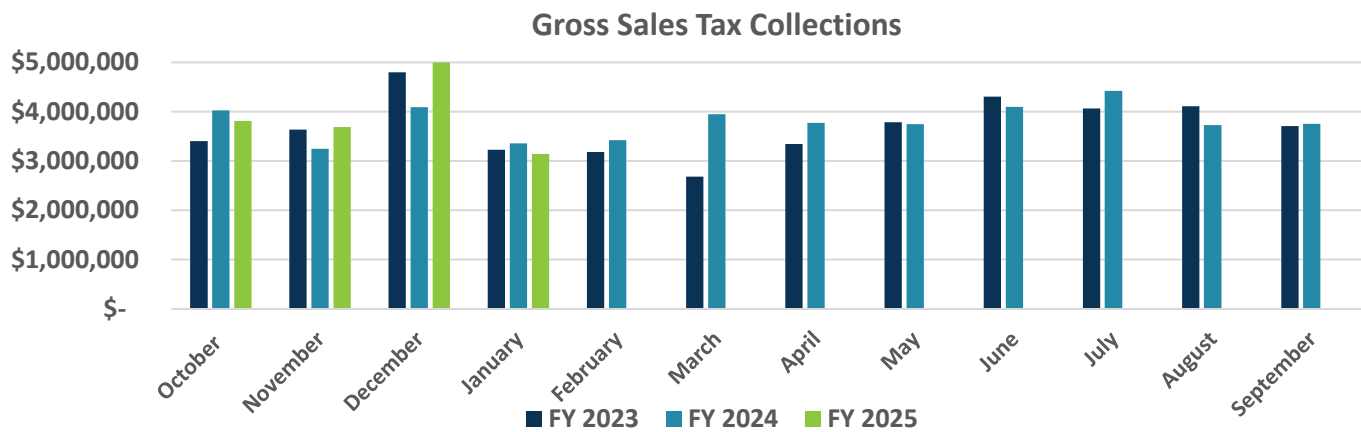


Park Development Fees - Balances Inception to Date January 2025



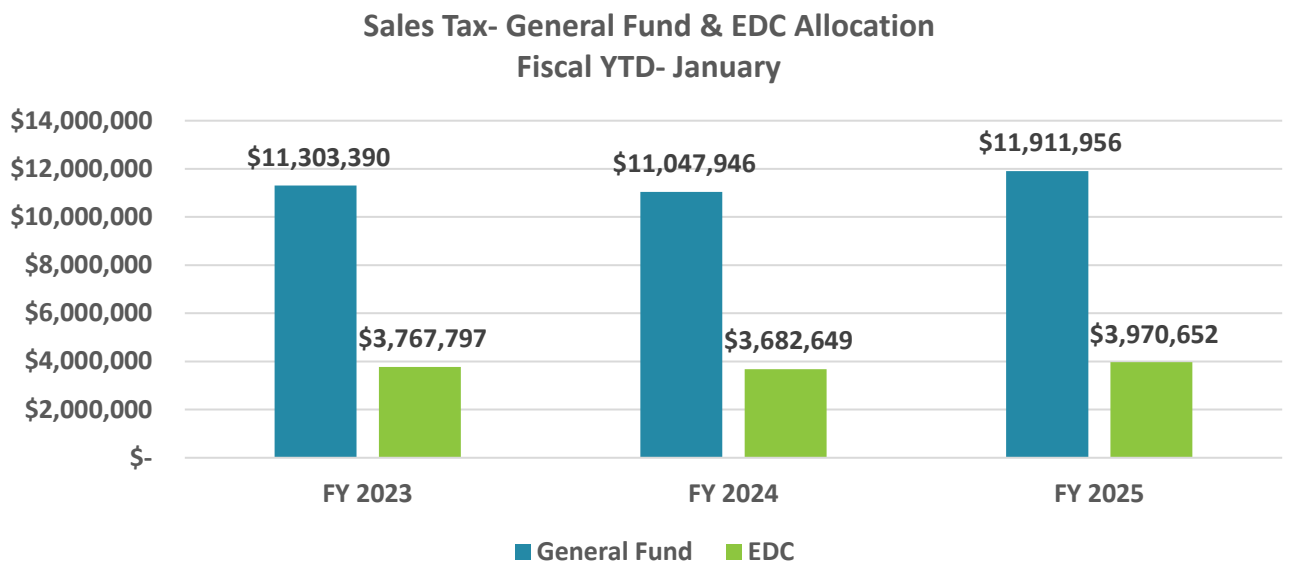
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Economic Data- Fiscal YTD 2025- January



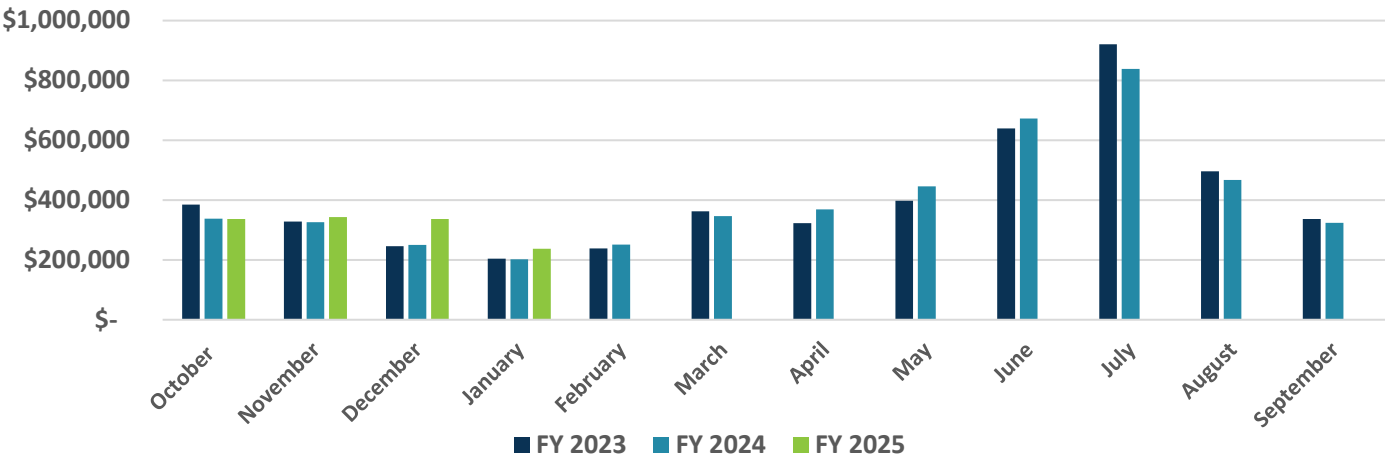
Sales tax collections for January decreased by (6.3%). Collections continue to demonstrate a volatile pattern that represents nationwide economic uncertainty. Current period collections in January decreased by (7.6%) compared to last year. When all adjustments are removed, FY 2025 sales tax collections are down (3.2%) compared to FY 2024. While total collections are down, Sale Tax revenue is still projected to meet or exceed budget.

Total Sales Tax Collections – General Fund and NBEDC



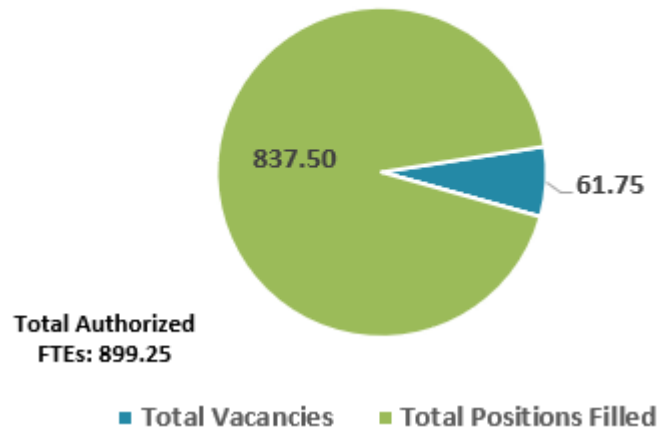
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Hotel Occupancy Tax Collections



January HOT collections increased by 17.8% compared to January last year. Year-to-date HOT collections have increased by 12.4% compared to the same period in 2024.

**Filled and Vacant Positions as of
03/12/2025**



Vacancy Report	
Department/Division	Vacant Position Count
Economic & Community Development	1.00
Fire	6.00
Information Technology	1.00
Library	4.00
Parks	
Athletics	6.00
Operations	0.50
Das Rec	23.25
Planning	
Neighborhood Services	1.00
Police	
Administration	5.00
Support Services	2.00
Patrol	7.00
Transportation & Capital Improvements	1.00
Fleet	1.00
Solid Waste	
Residential Services	1.00
Commercial Collection	1.00
Court Security Fund	1.00
Total City Vacancies (FTEs)	61.75