

Financial Report

FY 2025 - April



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FY 2025 April Financial Report

June 18th, 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 **April**, with 58.3% of the fiscal year complete. At the end of April, 52.9% 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 6/18/2025, an Economic Data Report, and a report reflecting Roadway Impact Fees and Park Development Fee balances by district.

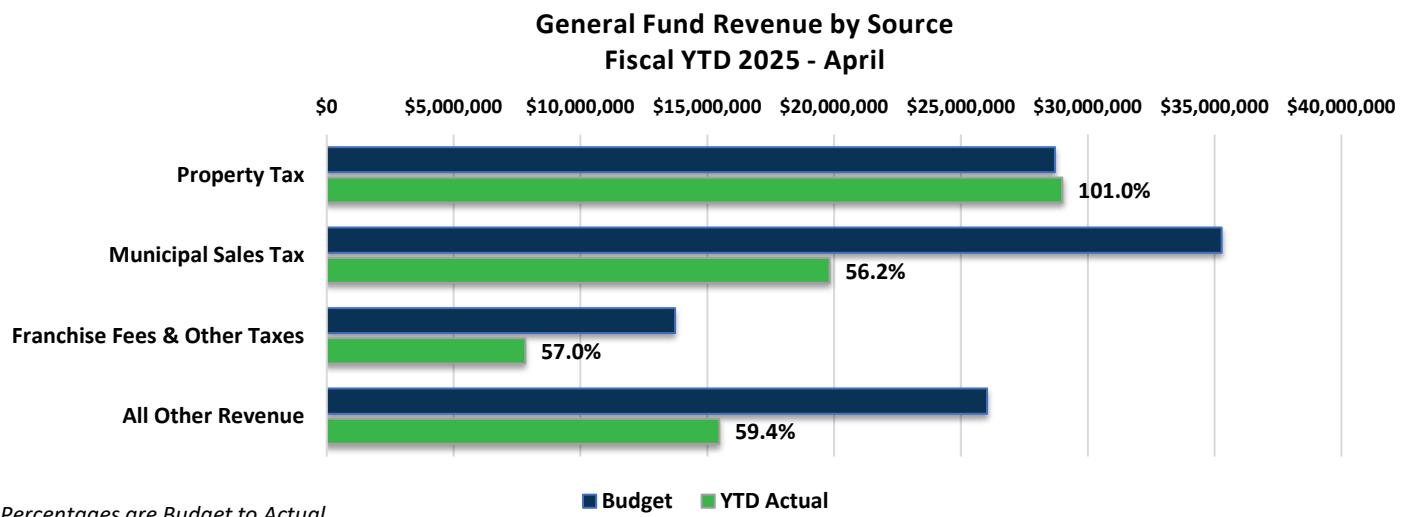
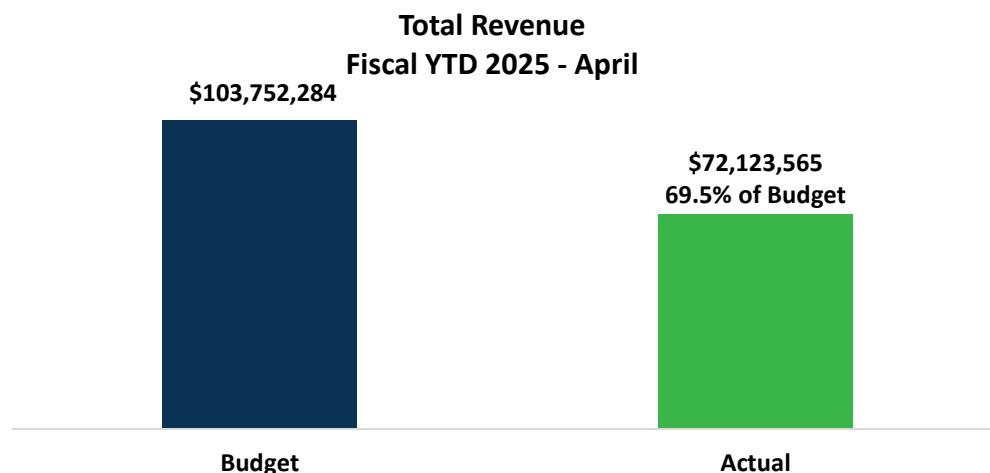
In the financial graphs, the General Fund revenues are consolidated into major revenue sources such as Property, Sales, and Other Taxes, including Franchise Fees. All other General Fund revenue is consolidated for reporting purposes. General Fund expenditures are shown by department and by category.

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 April Financial Report Highlights

- Total sales tax collections for April decreased compared to April of last year due to a large negative audit adjustment. When all adjustments are removed, the current period collections increased by 0.6% compared to April of last year.
- HOT collections continue to reflect a downward trend compared to the same months in FY 2024.
- Due to a process change for reporting on park development projects, the numbers presented for the Parks Development fees represent the latest balances as of June instead of the end of April.

General Fund Revenues



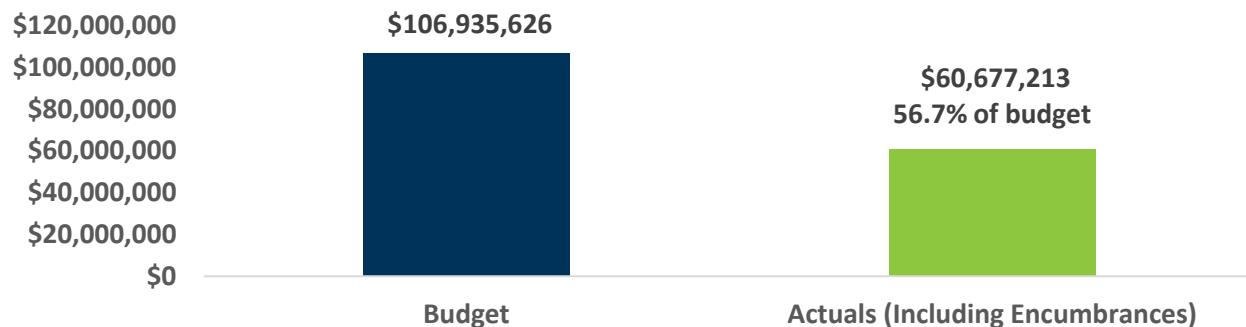
Percentages are Budget to Actual

■ Budget ■ YTD Actual

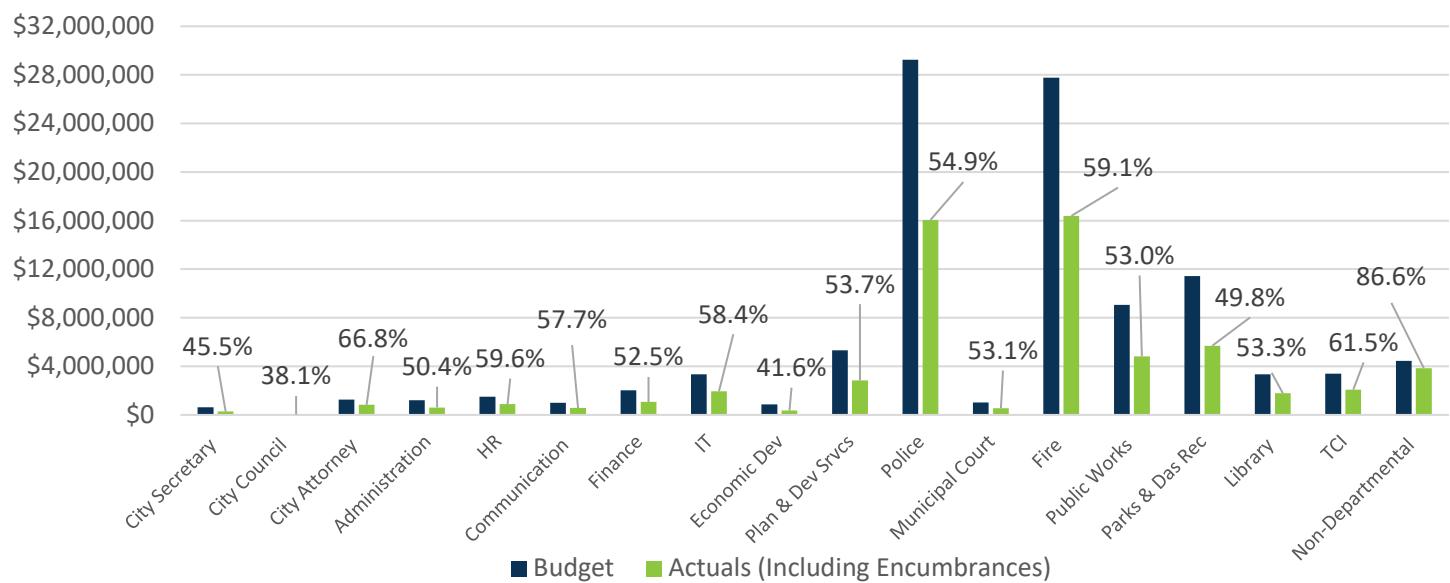
58.3% Fiscal year complete
52.9% Total payroll elapsed

General Fund Expenditures

Total Expenditures Fiscal YTD 2025 - April



Expenditures by Department
Fiscal YTD 2025 - April

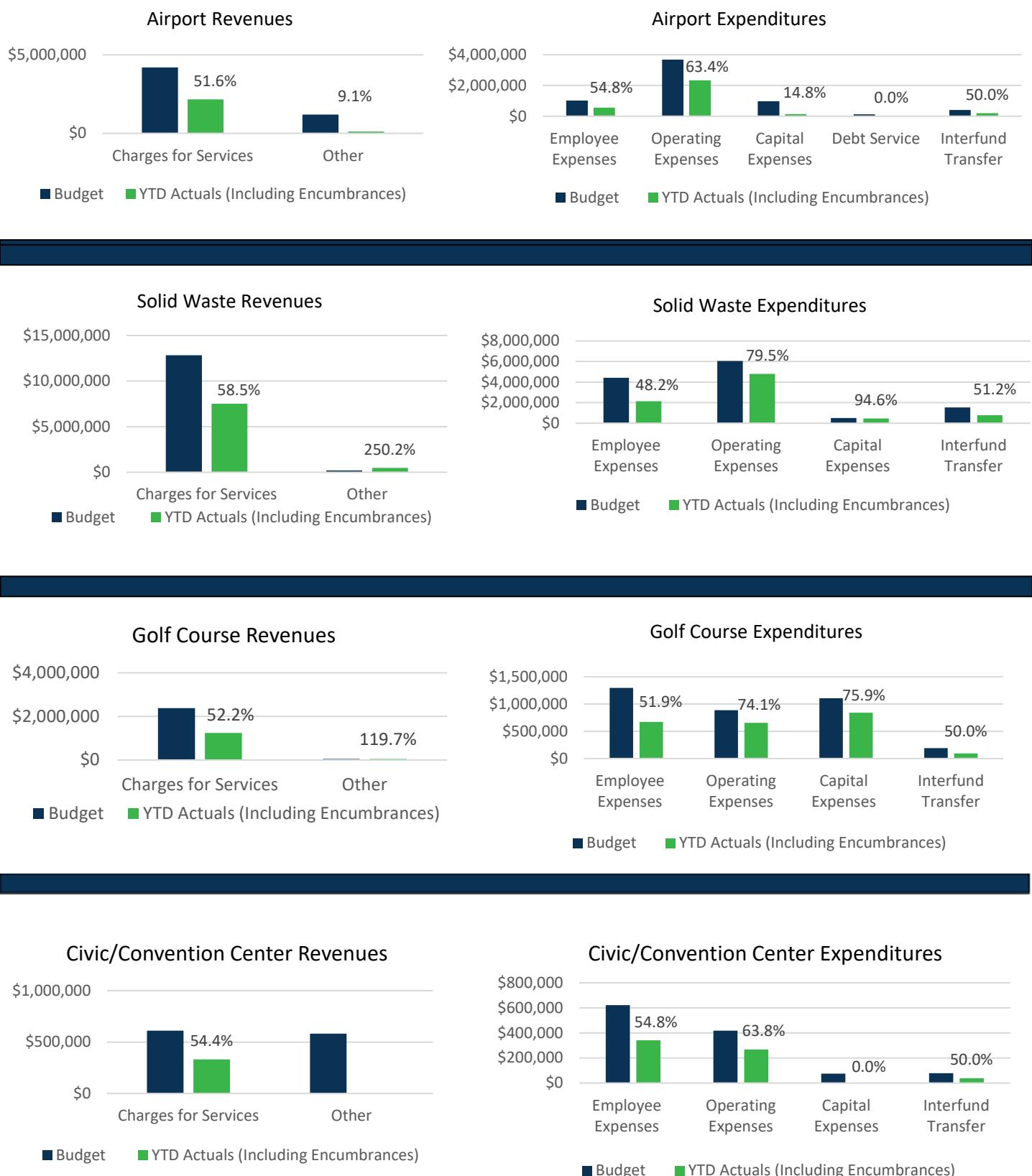


Expenditures by Category

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	\$ 6,120,296	\$ 42,080,996	\$ 78,577	\$ 42,159,573	52.0%
Operating Expenses	22,735,402	1,563,507	10,910,478	5,307,012	\$ 16,217,491	71.3%
Capital Expenses	698,663	39,993	447,188	52,442	\$ 499,630	71.5%
Debt Service	369,738	-	369,544	-	\$ 369,544	99.9%
Interfund Transfers	1,868,883	-	1,430,975	-	\$ 1,430,975	76.6%
Contingencies	232,500	-	-	-	-	0.0%
Total	\$ 106,935,626	\$ 7,723,797	\$ 55,239,181	\$ 5,438,032	\$ 60,677,212	56.7%

58.3% Fiscal year complete
52.9% Total payroll elapsed

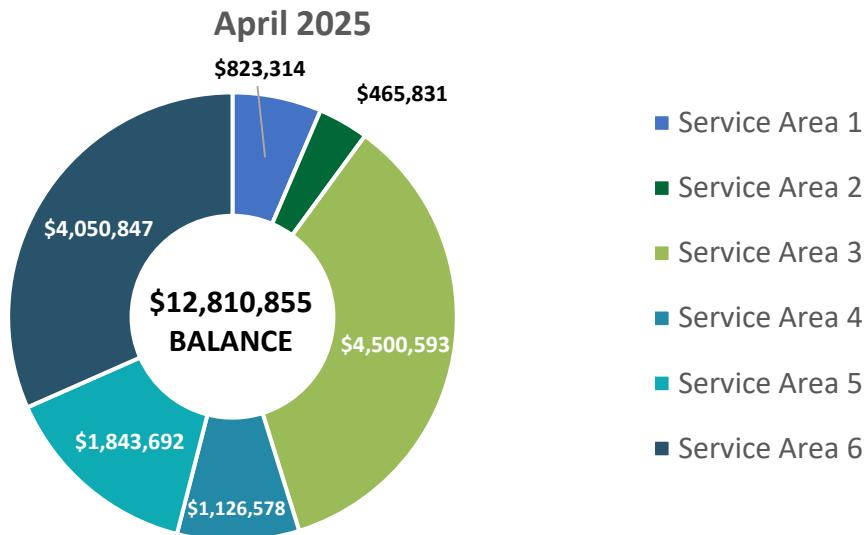
Enterprise Funds: Fiscal YTD 2025 - April



58.3% Fiscal year complete
52.9% Total payroll elapsed

Roadway Development Impact Fees

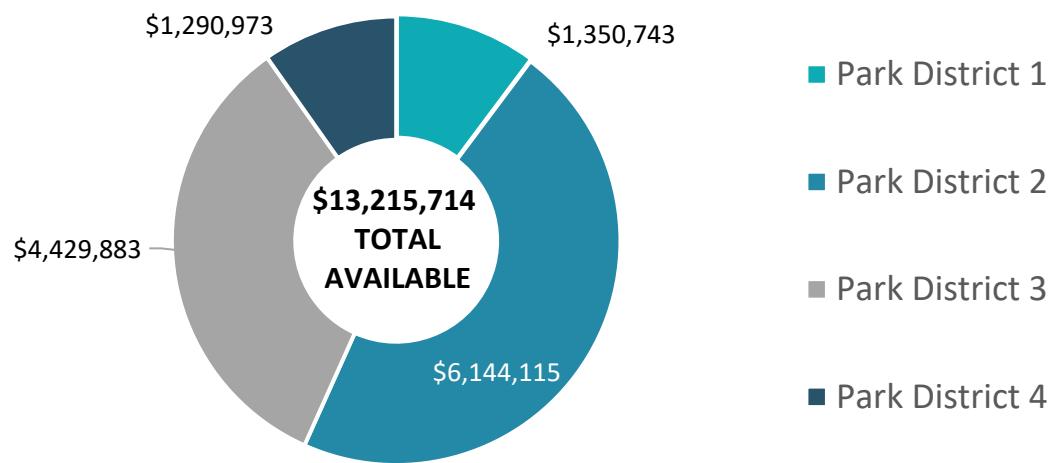
Roadway Impact Fees - Balances Inception to Date



Park Development Fees

Park Development Fees - Balances Inception to Date

June 2025*



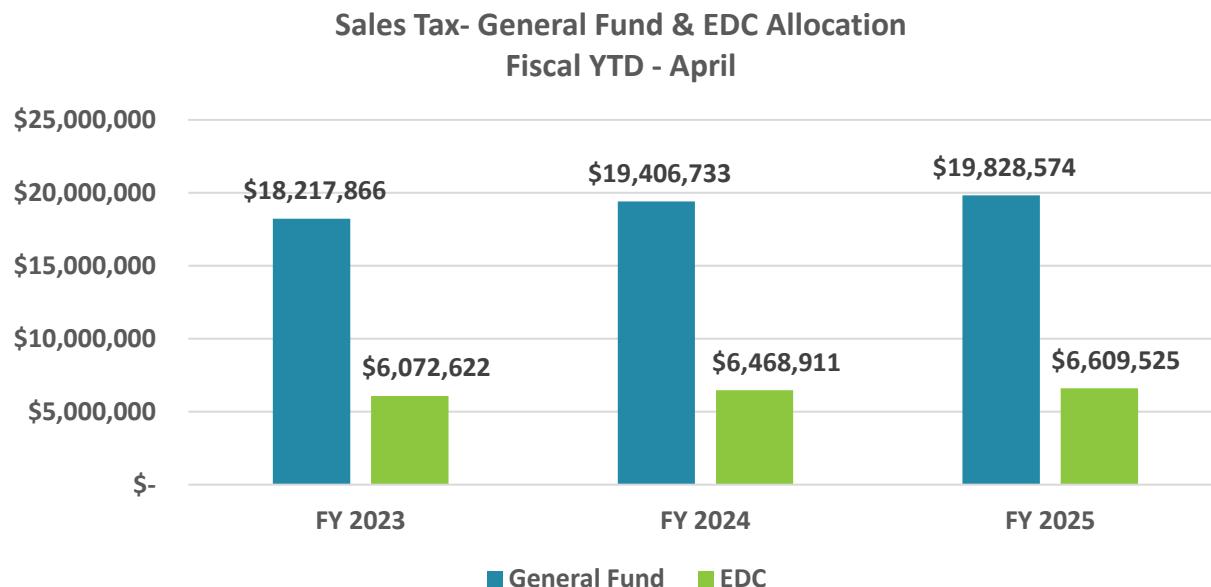
*Due to a process change for reporting on park development projects, the numbers above represent the latest balances as of June instead of the end of April.

Economic Data- Fiscal YTD 2025 - April



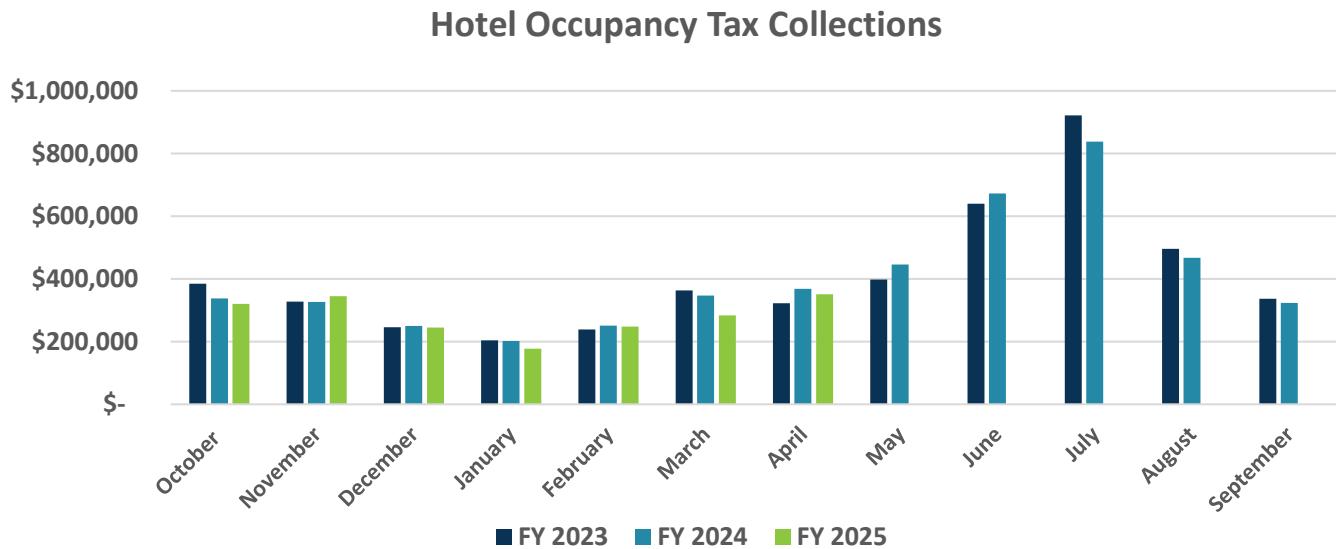
Compared to April of last year, total sales tax collections decreased by 7.9%, due to a large negative audit adjustment. When all adjustments are removed, the current period collections increased by 0.6% compared to April of last year. Collections continue to exhibit an unpredictable and volatile pattern, reflecting nationwide economic uncertainty. After all adjustments are removed, FY 2025 sales tax collections are down 3.4% compared to FY 2024.

Total Sales Tax Collections – General Fund and NBEDC



58.3% Fiscal year complete
52.9% Total payroll elapsed

Hotel Occupancy Tax Collection FY 2025 – April

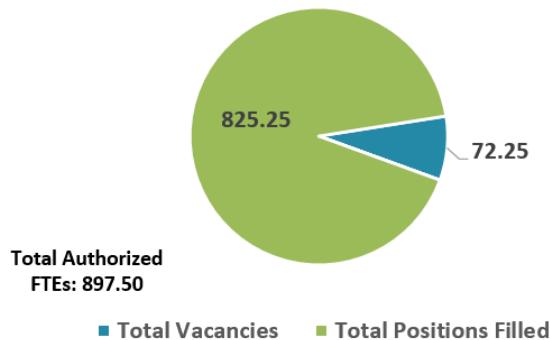


April HOT collections decreased by 4.8% compared to April of last year. Fiscal year-to-date HOT collections have decreased by 5.5% compared to the same period in FY 2024.

58.3% Fiscal year complete
52.9% Total payroll elapsed

Employee Vacancies

Filled and Vacant Positions as of
6/18/2025



Vacancy Report	
Department/Division	Vacant Position Count
Economic & Community Development	1.00
Fire	8.00
Information Technology	2.00
Library	2.50
Parks	
Athletics	6.75
Rangers	1.00
Operations	0.50
Das Rec	22.50
Planning	
Development Planning	1.00
Police	
Administration	5.00
Support Services	1.00
CID	3.00
Patrol	3.00
Fleet	3.00
Public Works	
Streets	3.00
Facilities	1.00
Solid Waste	
Residential Services	3.00
Civic & Convention Center	1.50
Court Security Fund	1.00
Fleet	1.00
Golf	0.50
Airport	1.00
Total City Vacancies (FTEs)	72.25

58.3% Fiscal year complete
52.9% Total payroll elapsed