



Financial Report

FY 2025- March



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FY 2025 March Financial Report

May 15, 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 **March**, with 50.0% of the fiscal year complete. At the end of March, 45.2% 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 5/14/2025, an Economic Data Report, and a report reflecting Roadway Impact Fees and Park Development Fee balances by district.

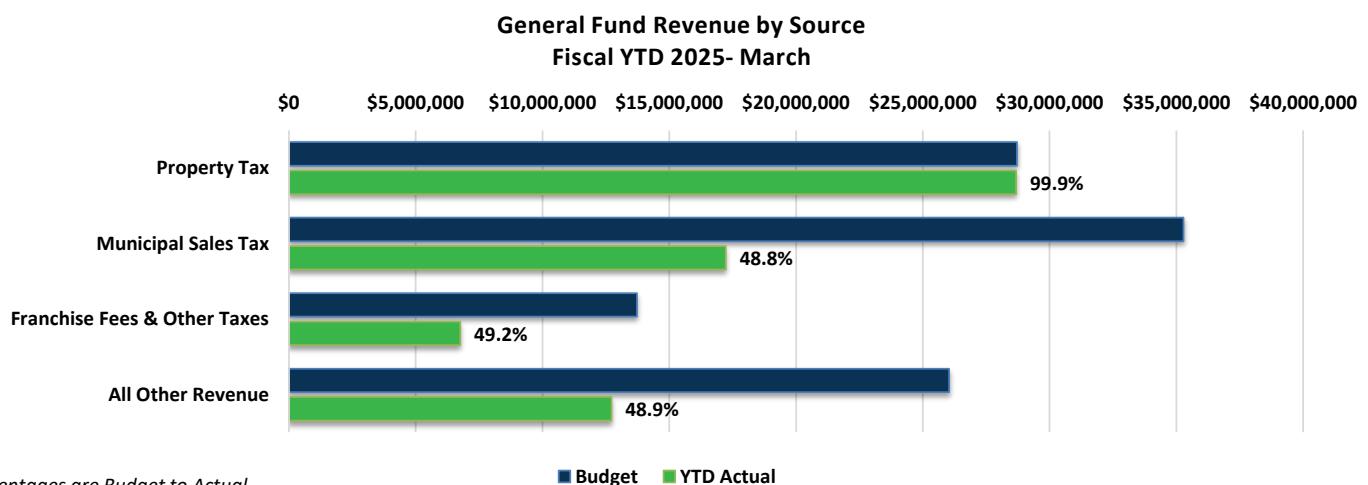
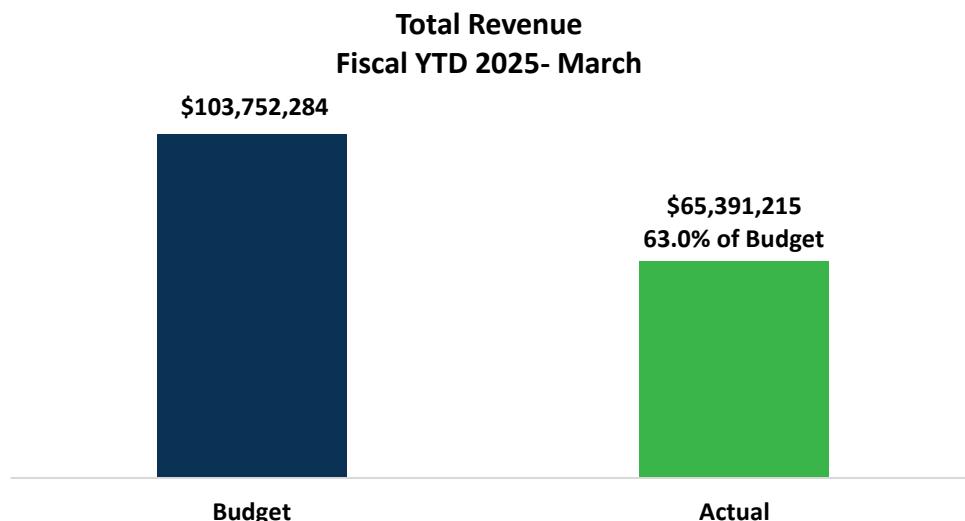
In the financial graphs, the General Fund revenues are consolidated into major revenue sources such as Property, Sales, and Other Taxes, including Franchise Fees. All other General Fund revenue is consolidated for reporting purposes. General Fund expenditures are shown by department and by category.

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 March Financial Report Highlights

- Sales tax revenues continue to demonstrate a volatile pattern however, March collections showed some improvement over recent months.
- One-time payments and encumbrances created in the first half of the fiscal year may result in expenditures looking higher than the percent of year threshold at the end of March. This is a common practice every fiscal year. As the year progresses a department's spending should level out compared to the threshold.
- HOT collections continue to reflect a downward trend compared to the same months in FY 2024.

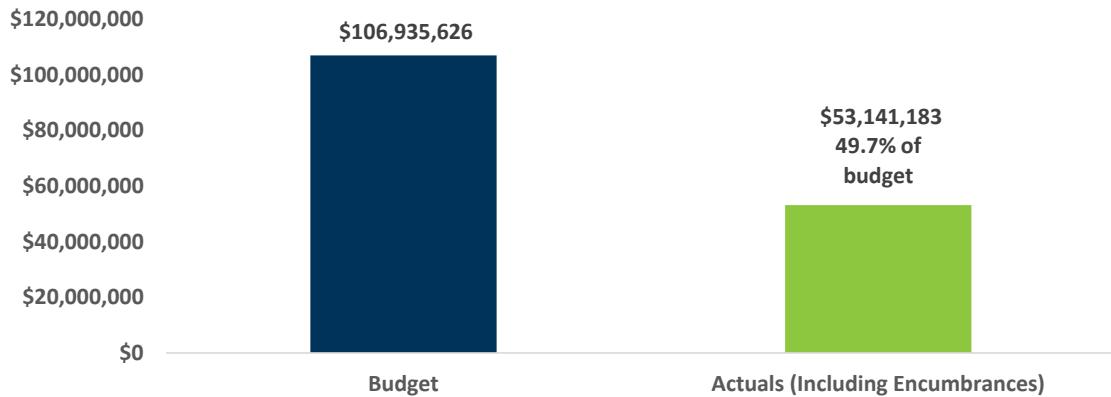
General Fund Revenues



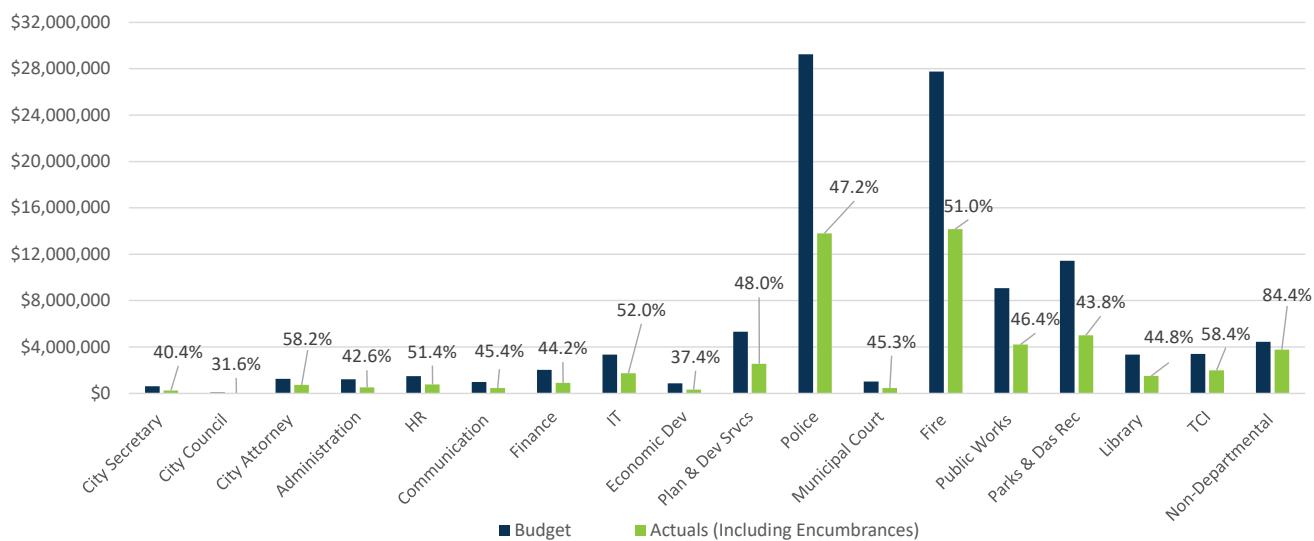
50.0% Fiscal year complete
45.2% Total payroll elapsed

General Fund Expenditures

Total Expenditures Fiscal YTD 2025- March



Expenditures by Department
Fiscal YTD 2025- March

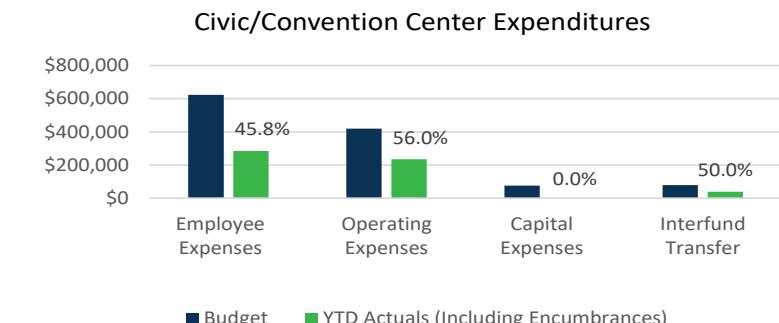
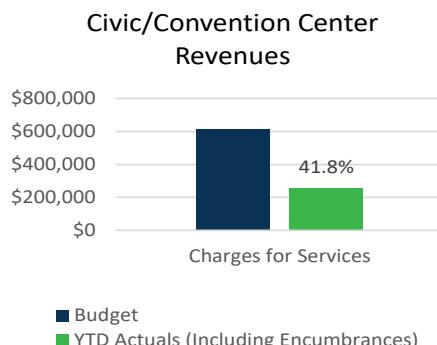
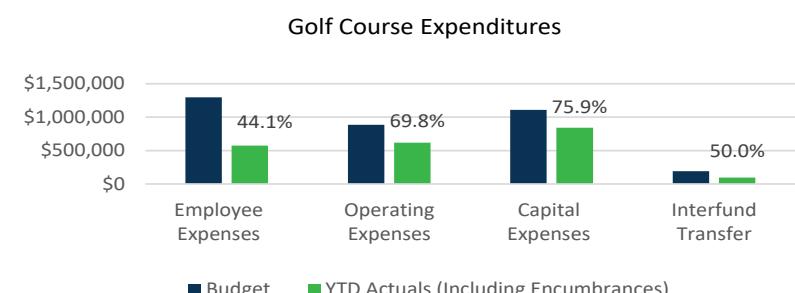
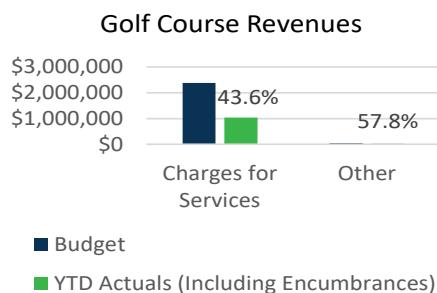
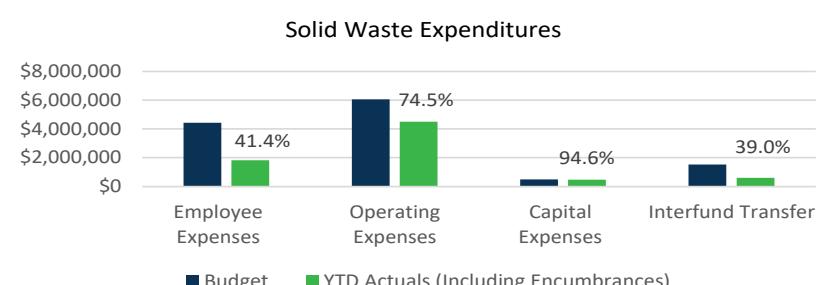
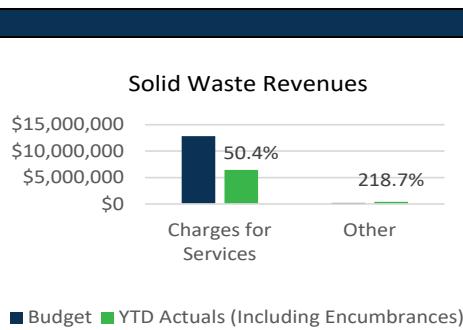
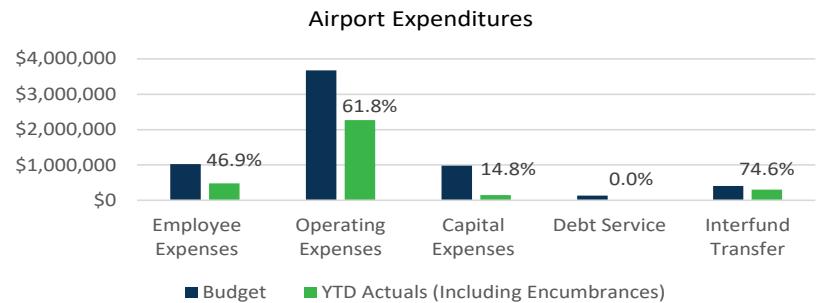
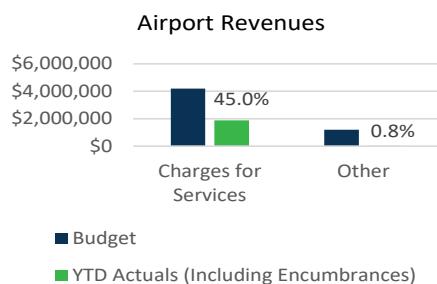


Expenditures by Category

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	\$ 6,066,986	\$ 35,960,700	\$ 81,036	\$ 36,041,736	44.5%
Operating Expenses	22,635,402	1,343,477	9,334,860	5,465,421	\$ 14,800,281	65.4%
Capital Expenses	798,663	(63,123)	407,196	91,451	\$ 498,647	62.4%
Debt Service	369,738	113,806	369,544		\$ 369,544	99.9%
Interfund Transfers	1,868,883	114,957	1,430,975		\$ 1,430,975	76.6%
Contingencies	232,500	-	-	-	-	0.0%
Total	\$ 106,935,626	\$ 7,576,103	\$ 47,503,275	\$ 5,637,908	\$ 53,141,183	49.7%

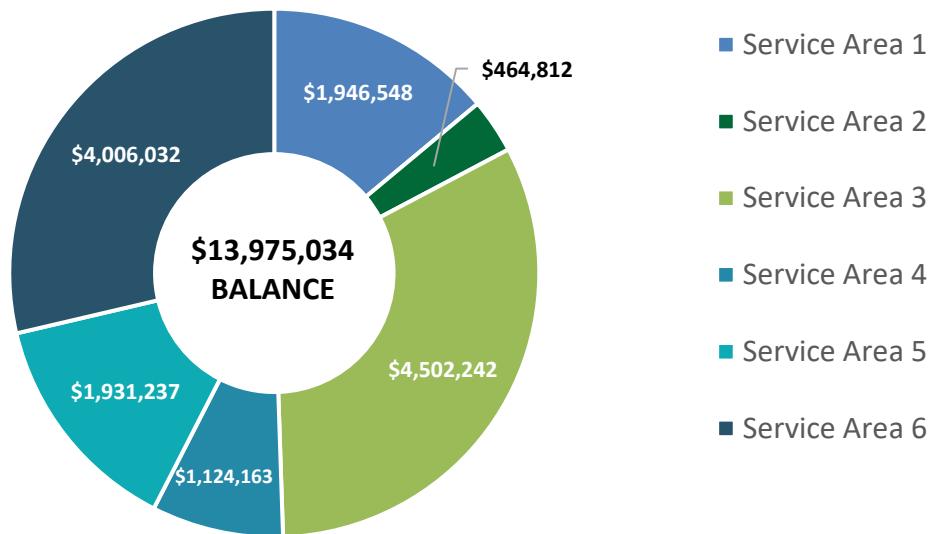
50.0% Fiscal year complete
45.2% Total payroll elapsed

Enterprise Funds: Fiscal YTD 2025- March

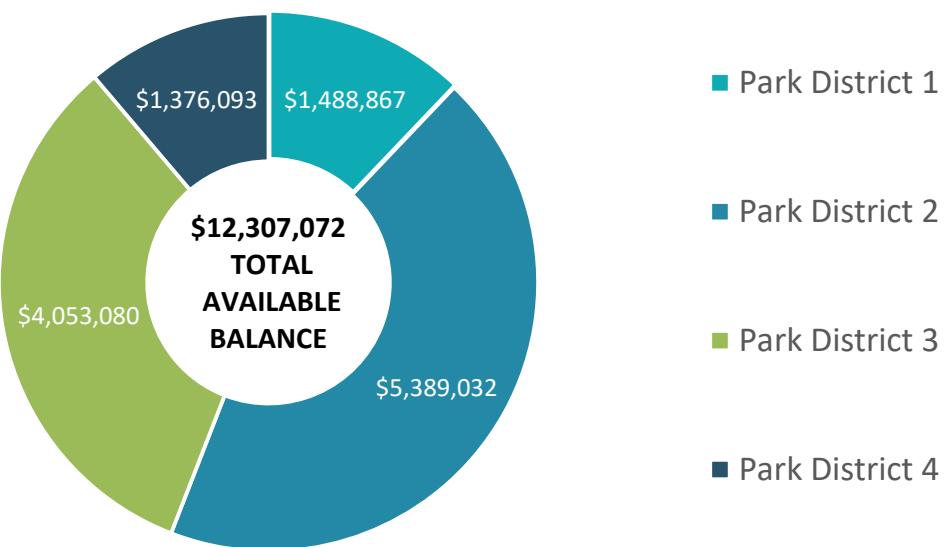


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Roadway Impact Fees - Balances Inception to Date
March 2025

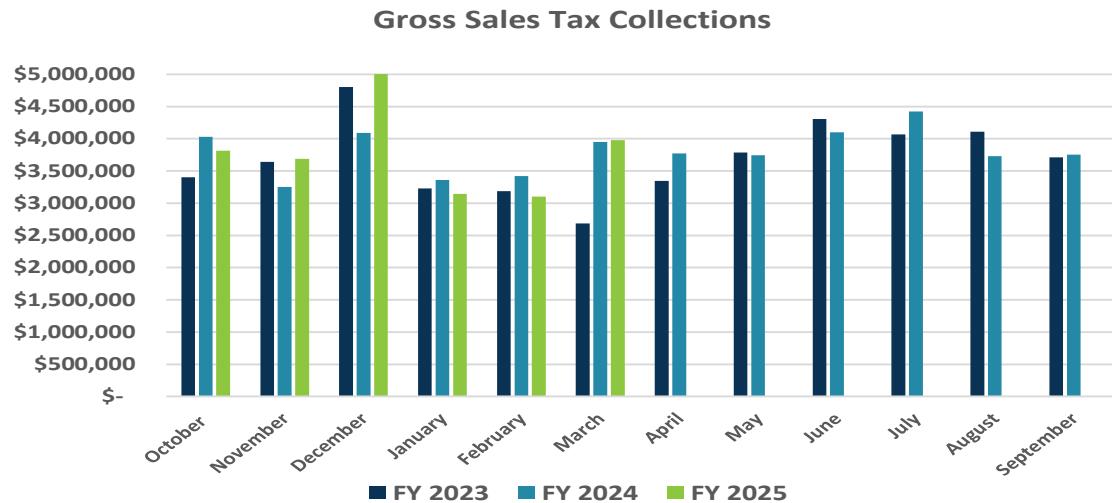


Park Development Fees - Balances Inception to Date
March 2025



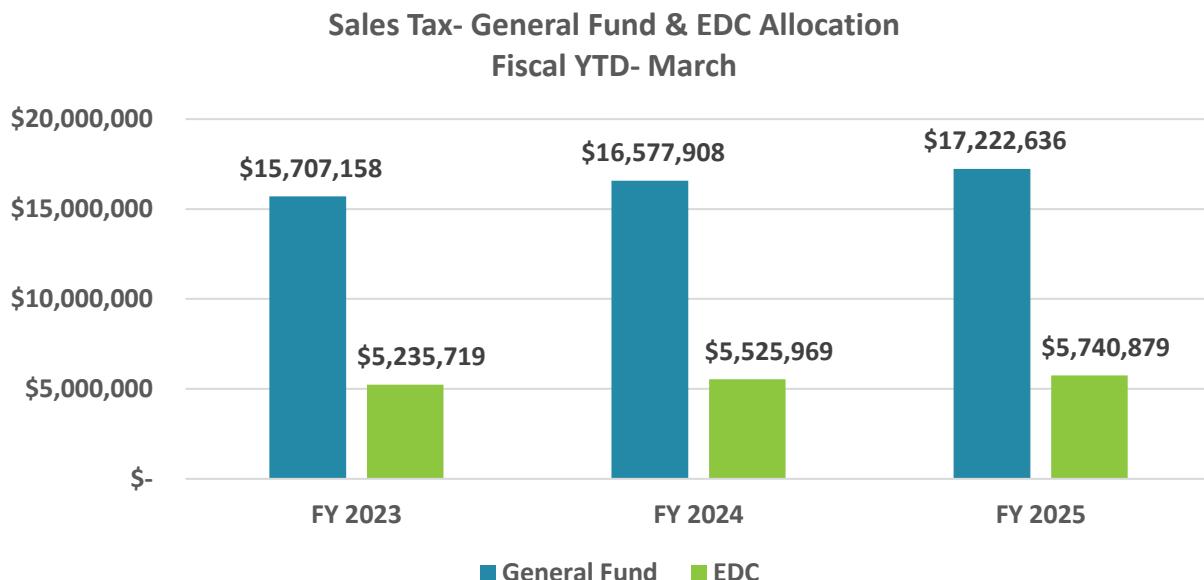
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Economic Data- Fiscal YTD 2025- March



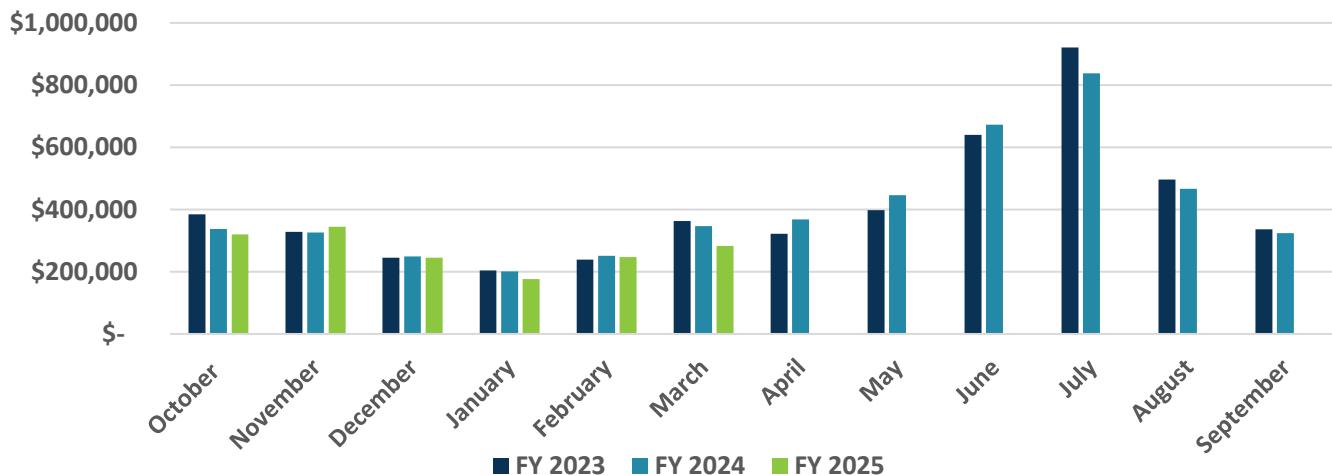
Compared to March of last year, total sales tax collections increased by 0.7%, and current-period collections decreased by 0.4%. Collections continue to exhibit a volatile pattern, reflecting nationwide economic uncertainty. After all comptroller adjustments are removed, FY 2025 sales tax collections are down 4.0% fiscal YTD compared to FY 2024.

Total Sales Tax Collections – General Fund and NBEDC



50.0% Fiscal year complete
45.2% Total payroll elapsed

Hotel Occupancy Tax Collections

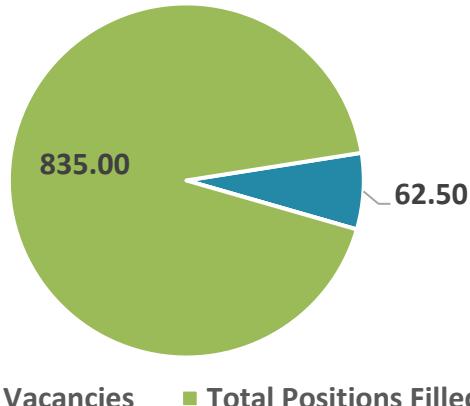


March HOT collections decreased by 18.1% compared to March of last year. Fiscal year-to-date HOT collections have decreased by 5.6% compared to the same period in FY 2024.

50.0% Fiscal year complete
45.2% Total payroll elapsed

Filled and Vacant Positions as of
5/14/2025

Total Authorized
FTEs: 897.50



■ Total Vacancies ■ Total Positions Filled

Vacancy Report	
Department/Division	Vacant Position Count
Economic & Community Development	1.00
Fire	7.00
Information Technology	1.00
Library	2.50
Parks	
Athletics	6.00
Operations	0.50
Das Rec	20.00
Planning	
Development Planning	1.00
Neighborhood Services	1.00
Police	
Administration	5.00
Support Services	1.00
Patrol	5.00
Fleet	1.00
Public Works	
Streets	2.00
Drainage	1.00
Solid Waste	
Residential Services	5.00
Civic & Convention Center	1.50
Court Security Fund	1.00
Total City Vacancies (FTEs)	62.50

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45.2% Total payroll elapsed