

Financial Report

FY 2025 – Year-End (unaudited)



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FY 2025 Year-End (unaudited)

November, 25th 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 **September**, with 100.0% of the fiscal year complete. At the end of September, 100.0% 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 11/03/2025, an Economic Data Report, and a report reflecting Roadway Impact Fees and Park Development Fee balances by district.

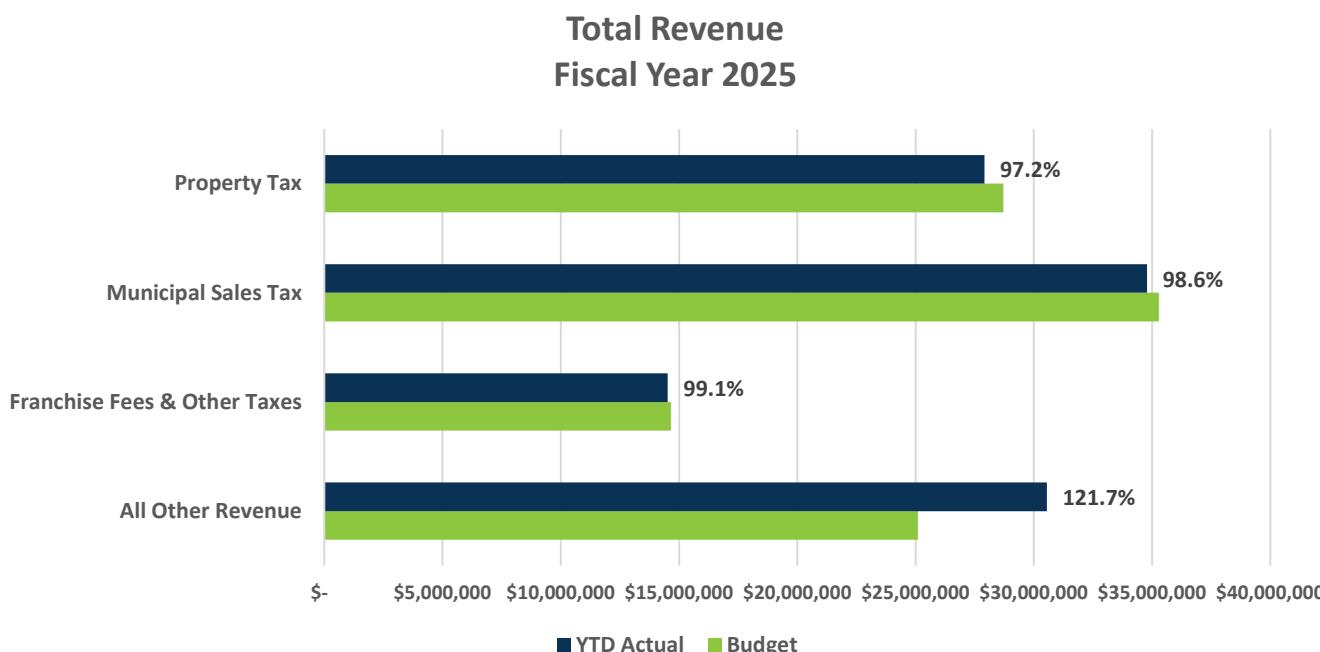
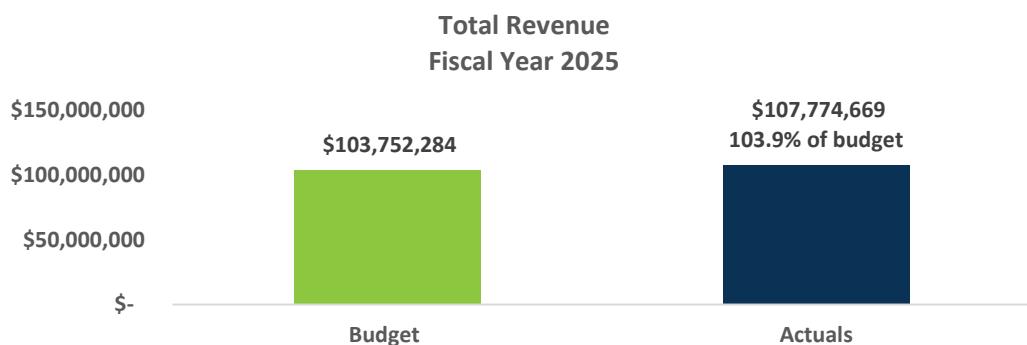
In the financial graphs, the General Fund revenues are consolidated into major revenue sources such as Property, Sales, and Other Taxes, including Franchise Fees. All other General Fund revenue is consolidated for reporting purposes. General Fund expenditures are shown by department and by category.

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 Year-End Financial Report (unaudited) Highlights

- Total General Fund revenues are currently .17% (~\$186K) lower than the total estimated revenue that was projected for FY 2025 during the development of the FY 2026 budget. Total General Fund expenditures are currently .39% lower (~\$411K) than the total estimated expenditures that were projected for FY 2025 during the development of the FY 2026 budget. As a result, the General Fund will be starting the 2026 fiscal year with a higher-than-anticipated beginning fund balance, adding an additional net ~\$225k.
- Compared to FY 2024, total YTD FY 2025 sales tax collections increased by 1.7%.
- Total FY 2025 Hotel Occupancy Tax collections are 10.3% lower compared to total HOT collections in FY 2024.

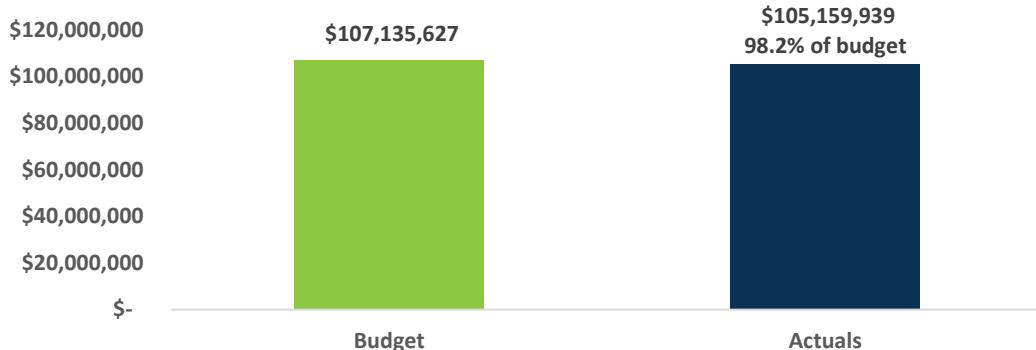
General Fund Revenues



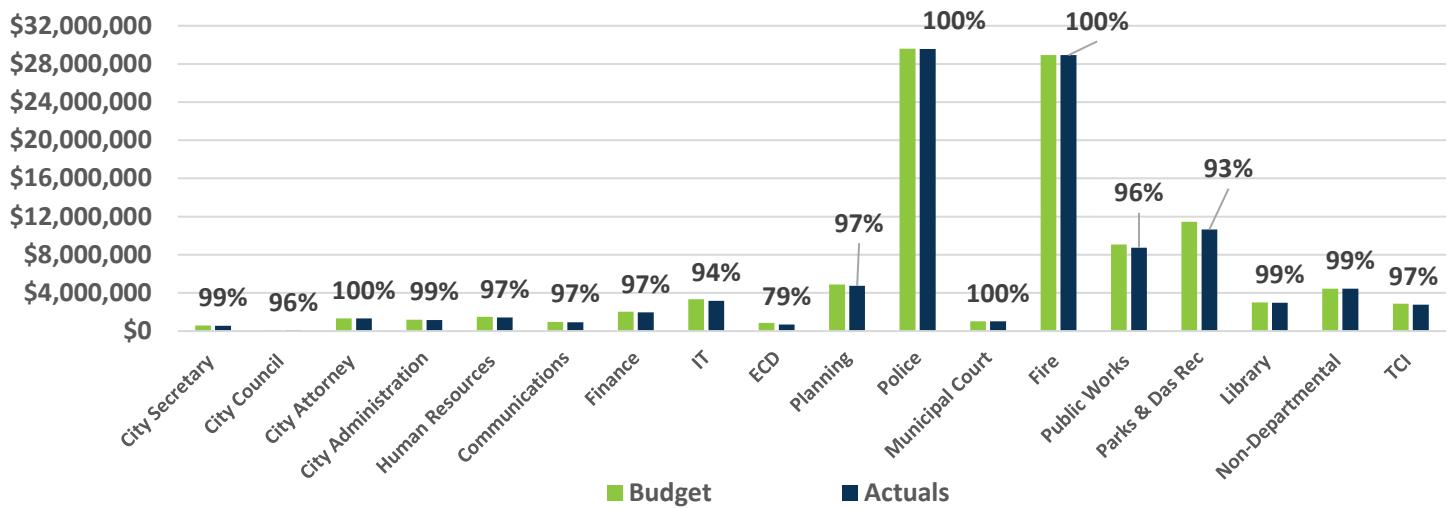
100.0% Fiscal year complete
100.0% Total payroll elapsed

General Fund Expenditures

Total Expenditures Fiscal Year 2025



Expenditures by Department* Fiscal Year 2025



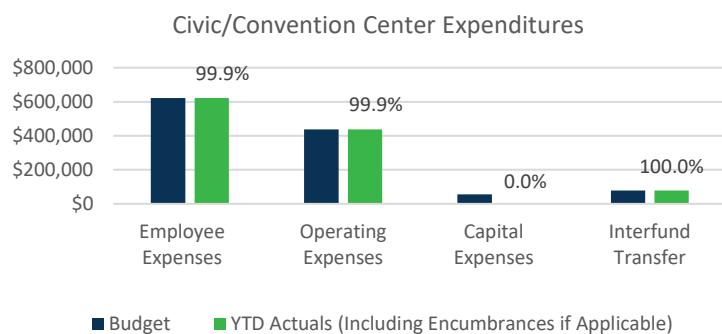
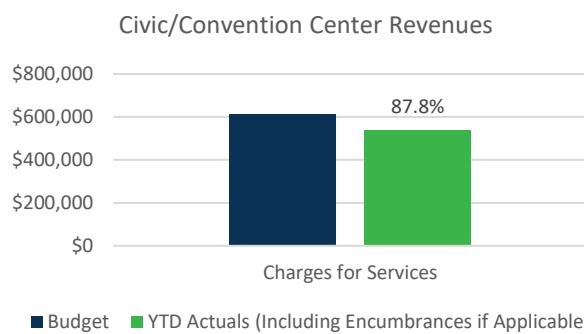
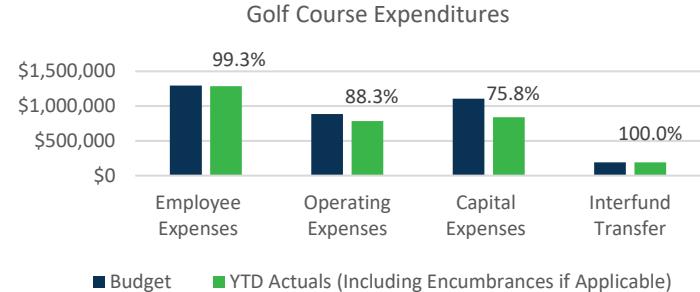
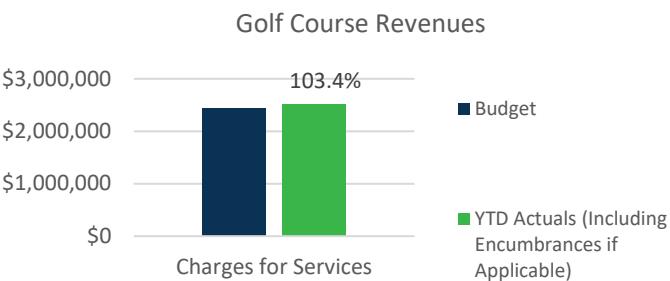
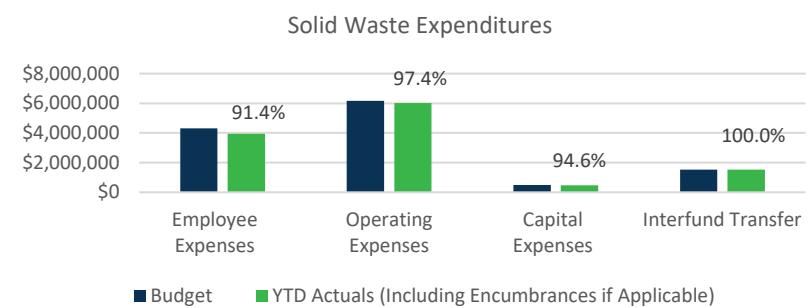
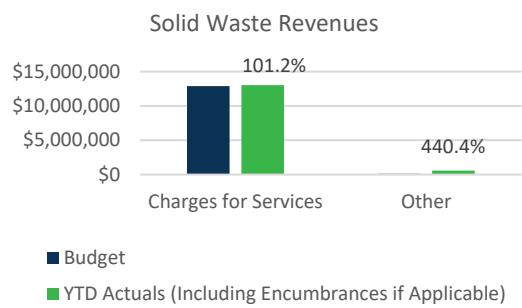
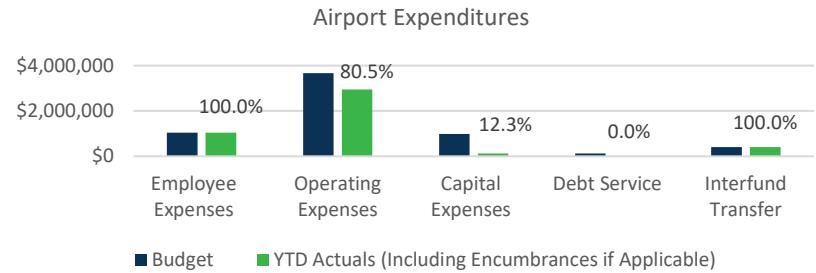
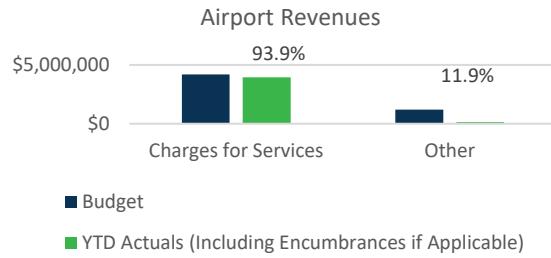
*The graph above includes budget amendments that were approved on 11/24/2025 by City Council.

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	\$ 81,098,290	\$ 7,250,991	\$ 80,501,311	\$ -	\$ 80,501,324	99.3%
Operating Expenses	22,947,422	2,920,830	21,797,343	\$ -	\$ 21,797,330	95.0%
Capital Expenses	761,194	(11,100)	593,072	\$ -	\$ 593,072	77.9%
Debt Service	363,838	-	363,806	\$ -	\$ 363,806	100.0%
Interfund Transfers	1,904,883	325,659	1,904,407	\$ -	\$ 1,904,407	100.0%
Contingencies	60,000	-	-	\$ -	\$ -	0.0%
Total	\$ 107,135,627	\$ 10,486,380	\$ 105,159,939	\$ -	\$ 105,159,939	98.2%

100.0% Fiscal year complete
100.0% Total payroll elapsed

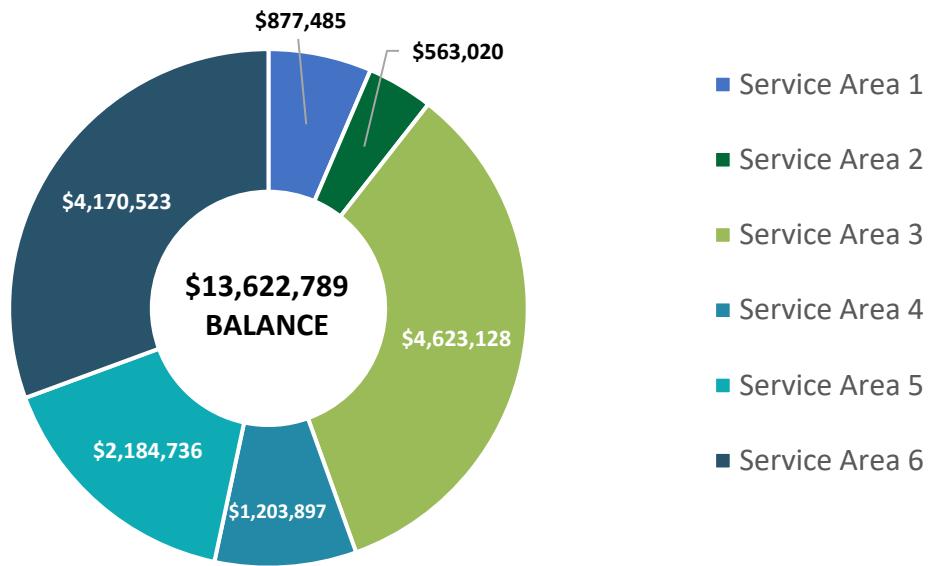
Enterprise Funds: Fiscal Year 2025 (unaudited)



100.0% Fiscal year complete
100.0% Total payroll elapsed

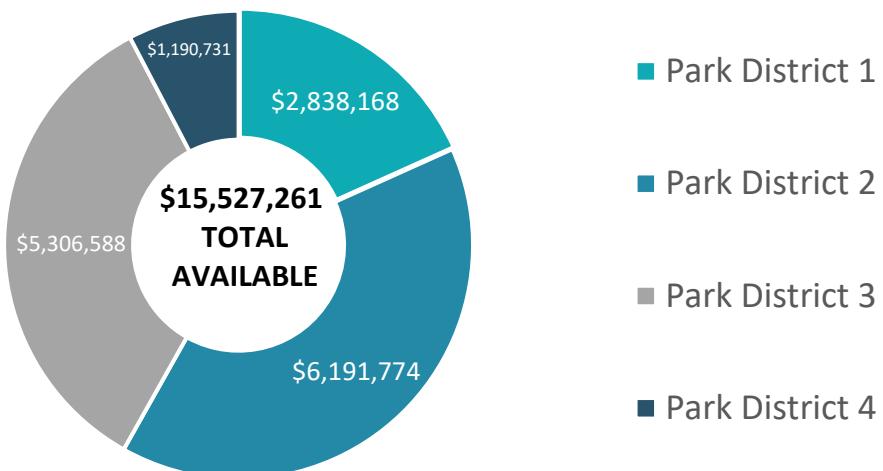
Roadway Impact Fees

Roadway Impact Fees - Balances Inception to Date
September 2025



Park Development Fees

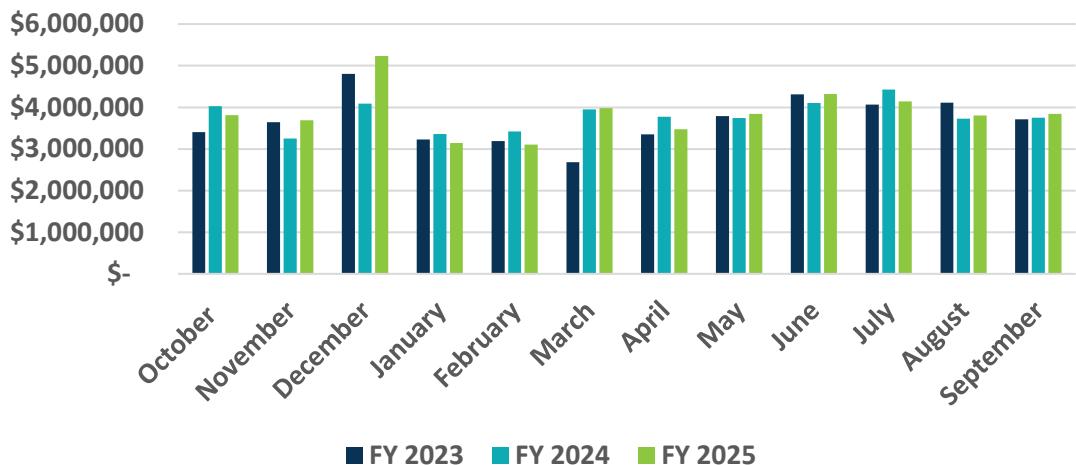
Park Development Fees - Balances Inception to Date
September 2025



100.0% Fiscal year complete
100.0% Total payroll elapsed

Economic Data- Fiscal Year 2025 (unaudited)

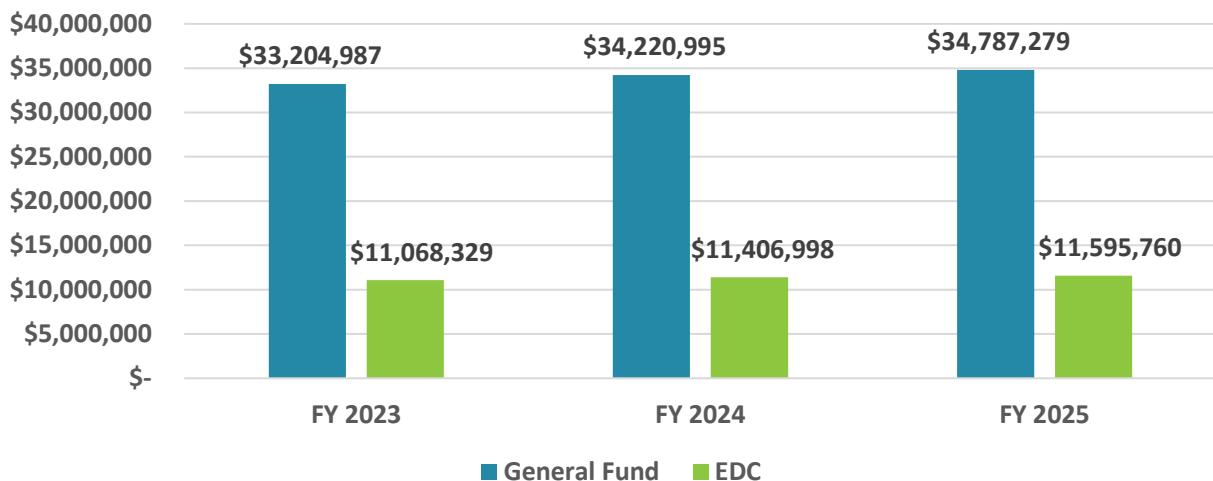
Gross Sales Tax Collections



When all adjustments are removed, the current period collections increased by 3.0% compared to September of last year. Compared to FY 2024, total YTD FY 2025 sales tax collections increased by 1.7%.

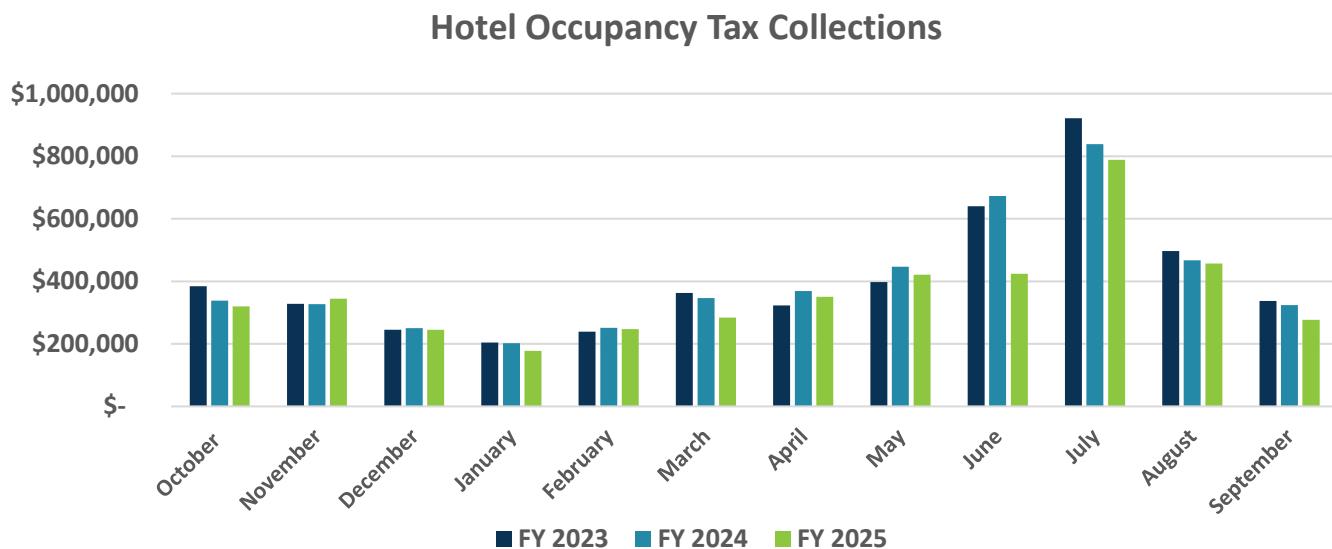
Total Sales Tax Collections – General Fund and NBEDC

Sales Tax- General Fund & EDC Allocation Fiscal Year 2025



100.0% Fiscal year complete
100.0% Total payroll elapsed

Hotel Occupancy Tax Collection-Fiscal Year 2025 (unaudited)



Overall, September collections decreased by 14.6% compared to the same month last year. FY 2025 year-to-date total collections are 10.3% lower compared to total HOT collections in FY 2024.

Employee Vacancies

Vacancy Report as of 11/3/2025	
Division	Vacant FTE Count
ECONOMIC & COMMUNITY DEVELOPMENT	1.00
FINANCE	0.75
FIRE- OPERATIONS	5.00
FIRE- SUPPORT SERVICES	1.00
HUMAN RESOURCES	1.00
INFORMATION TECHNOLOGY	1.00
MAIN LIBRARY	3.00
PARKS AND RECREATION- FISCHER PARK	0.75
PARKS AND RECREATION- LANDA REC	1.00
PARKS AND RECREATION- ATHLETICS	5.50
PARKS AND RECREATION- RANGERS	1.00
PARKS AND RECREATION- DAS REC	13.00
NEIGHBORHOOD & COMMUNITY PLANNING- NEIGHBORHOOD SERVICES	2.00
POLICE- ADMIN	2.00
POLICE- SUPPORT SERVICES	4.50
POLICE- PATROL	7.00
POLICE- CID	1.00
PUBLIC WORKS-STREETS	1.00
PUBLIC WORKS- DRAINAGE	1.00
TRANSPORTATION AND CONSTRUCTION SERVICES- ENGINEERING	1.00
TRANSPORTATION AND CONSTRUCTION SERVICES- CAPITAL PROGRAMS	1.00
TRANSPORTATION AND CONSTRUCTION SERVICES- DEVELOPMENT SERVICVES	1.00
FLEET SERVICES	1.00
GOLF	1.00
AIRPORT	2.00
CIVIC CENTER	0.75
SOLID WASTE- RESIDENTIAL	2.00
SOLID WASTE- SUPPORT SERVICES	1.00
Total City Vacancies (FTEs)	63.25