

Financial Report

FY 2025 - August



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FY 2025 August Financial Report

October 24th, 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 **August**, with 91.6% of the fiscal year complete. At the end of August, 87.4% 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 10/20/2025, an Economic Data Report, and a report reflecting Roadway Impact Fees and Park Development Fee balances by district.

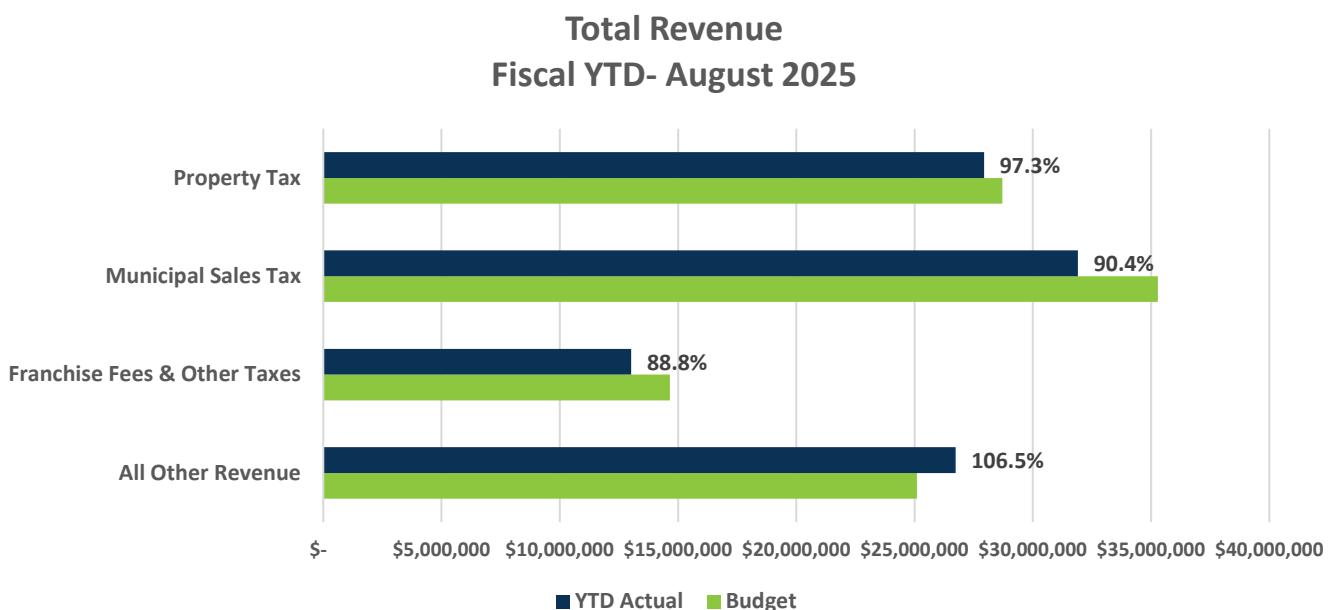
In the financial graphs, the General Fund revenues are consolidated into major revenue sources such as Property, Sales, and Other Taxes, including Franchise Fees. All other General Fund revenue is consolidated for reporting purposes. General Fund expenditures are shown by department and by category.

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 August Financial Report Highlights

- Continuing the trend of collection unpredictability, sales tax collections for August were 5.1% greater than August of last year with all adjustments removed. Overall, from September 2024-August 2025, net sales tax growth has averaged 1.6% growth.
- Hotel Occupancy Tax collections continue a downward trend that has been seen during FY 2025. Compared to the same period in FY 2024, total collections are down 10%.

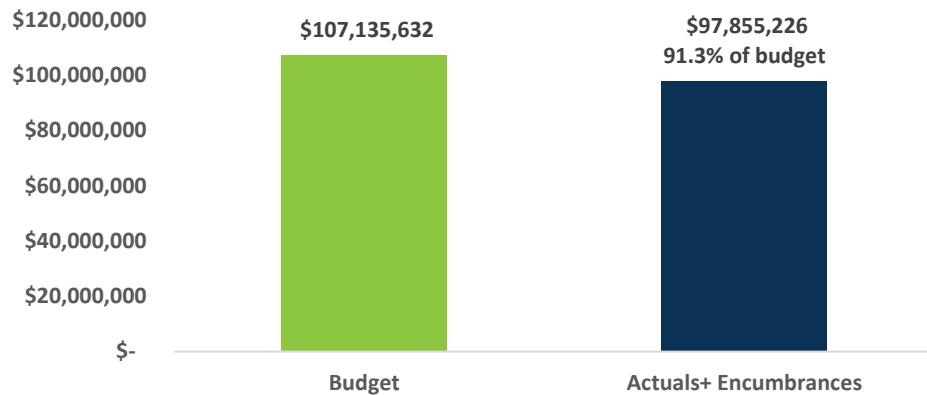
General Fund Revenues



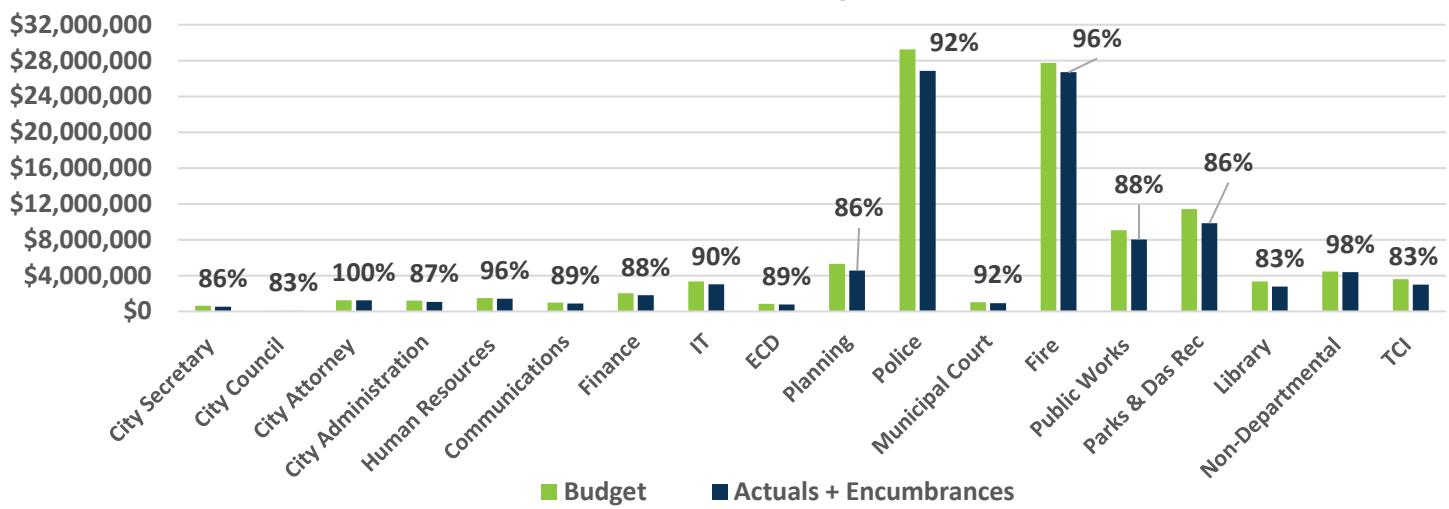
91.6% Fiscal year complete
87.4% Total payroll elapsed

General Fund Expenditures

Total Expenditures Fiscal YTD- August 2025



Expenditures by Department Fiscal YTD 2025- August

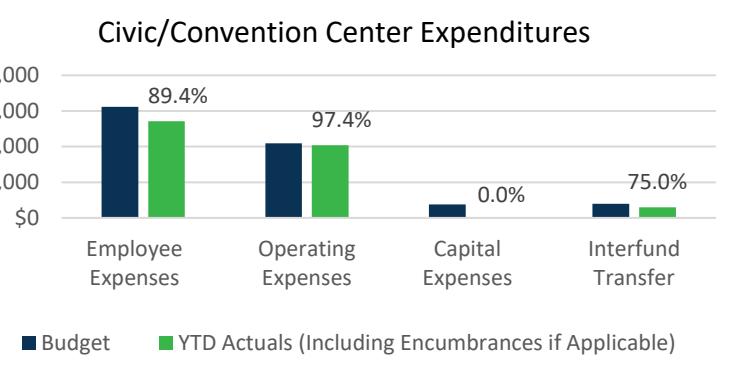
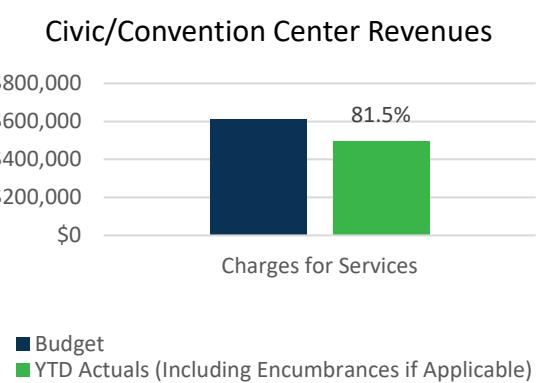
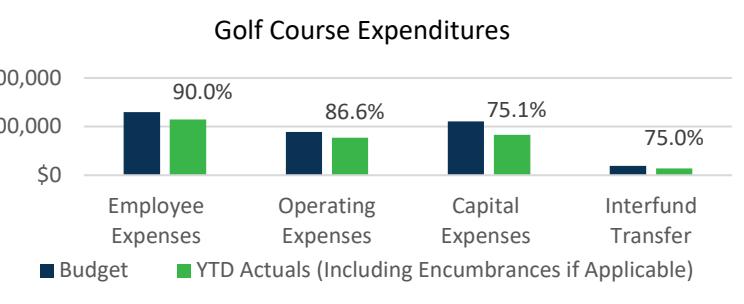
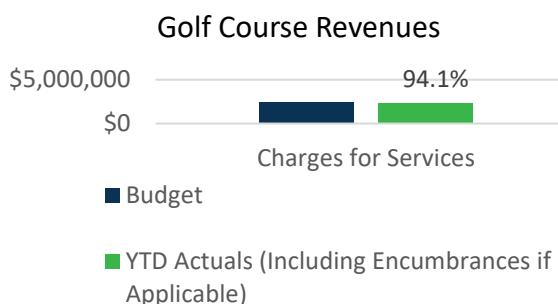
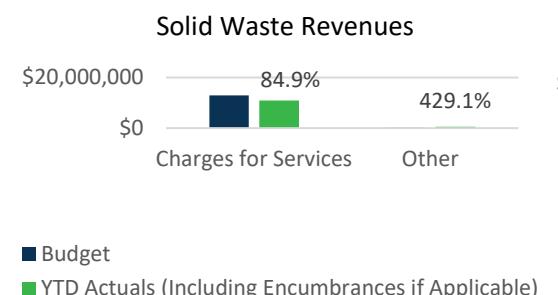


Expenditures by Category

Expenditure Category	Current Total Budget	Period Activity	Expenditures YTD	Encumbrances YTD	Total Fiscal YTD Expenditures & Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$ 80,936,045	\$ 9,409,224	\$ 73,250,320	\$ 109,837	\$ 73,360,170	90.6%
Operating Expenses	23,023,873	1,644,534	18,876,513	2,878,142	\$ 21,754,642	94.5%
Capital Expenses	804,594		837	604,172	\$ 797,858	99.2%
Debt Service	369,738		-	363,806	\$ 363,808	98.4%
Interfund Transfers	1,868,883		-	1,578,748	\$ 1,578,748	84.5%
Contingencies	132,500		-	-	-	0.0%
Total	\$ 107,135,632	\$ 11,054,596	\$ 94,673,559	\$ 3,181,667	\$ 97,855,226	91.3%

91.6% Fiscal year complete
87.4% Total payroll elapsed

Enterprise Funds: Fiscal YTD 2025 - August

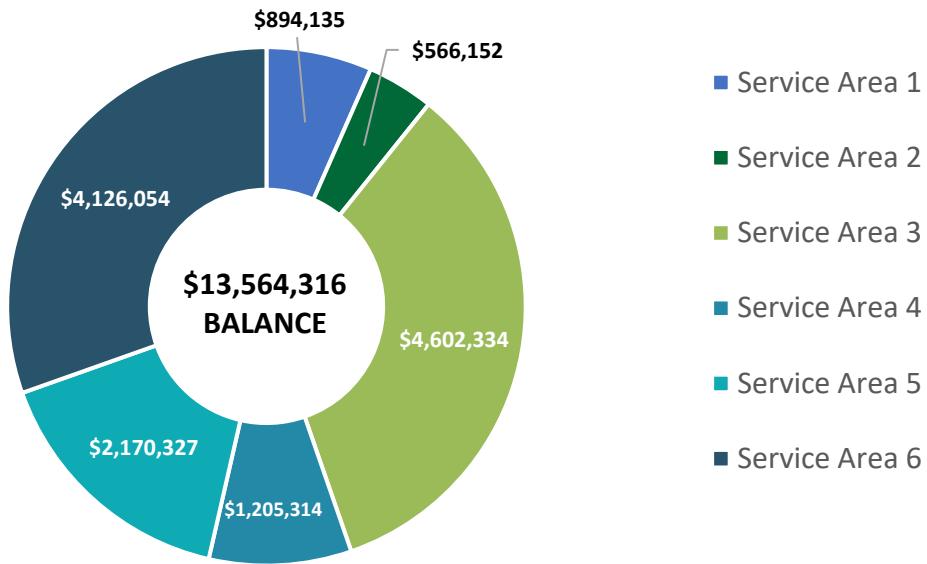


91.6% Fiscal year complete
87.4% Total payroll elapsed

Roadway Development Impact Fees

Roadway Impact Fees - Balances Inception to Date

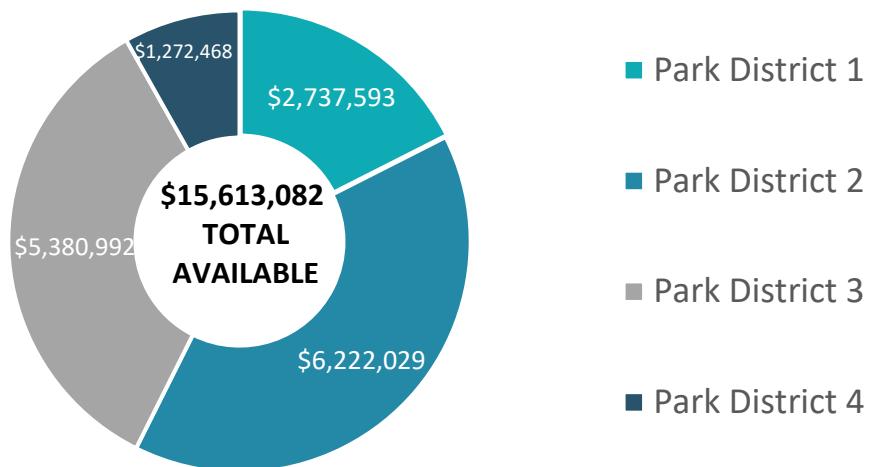
August 2025



Park Development Fees

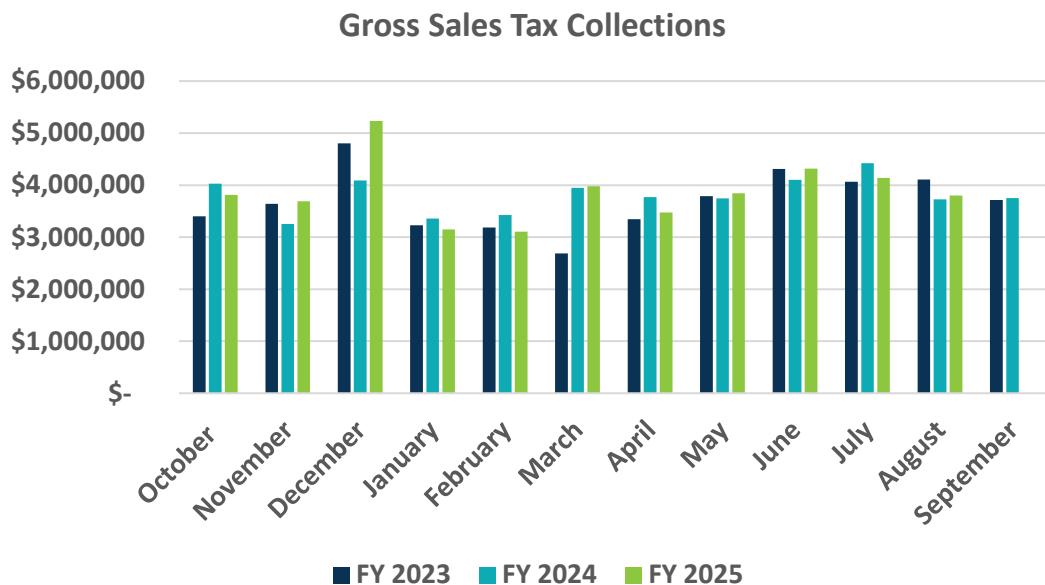
Park Development Fees - Balances Inception to Date

August 2025



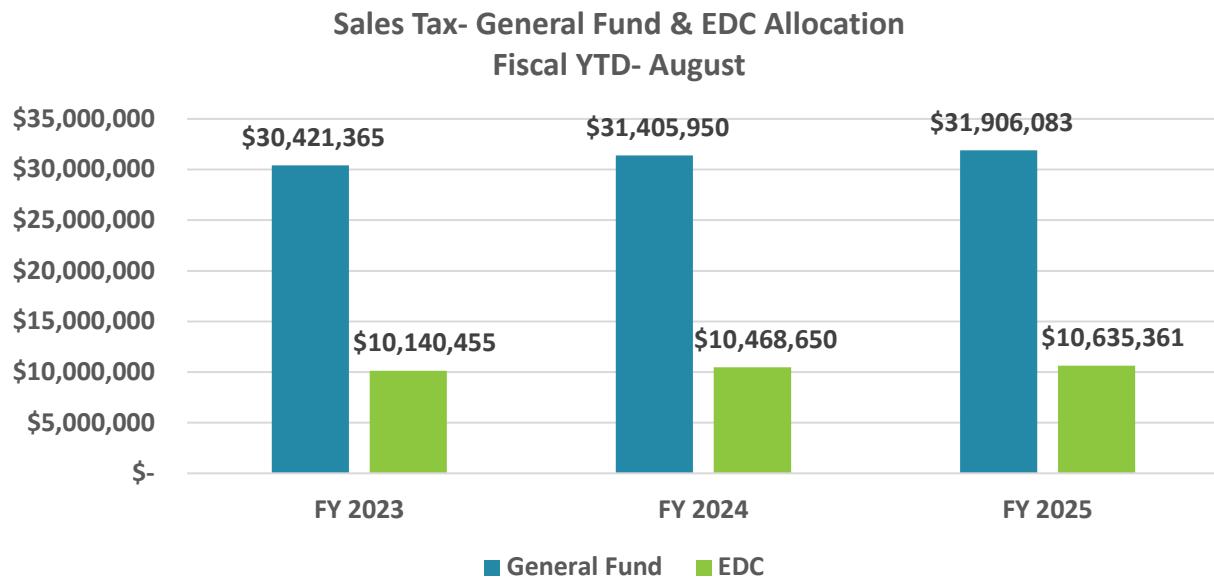
91.6% Fiscal year complete
87.4% Total payroll elapsed

Economic Data- Fiscal YTD 2025 - August



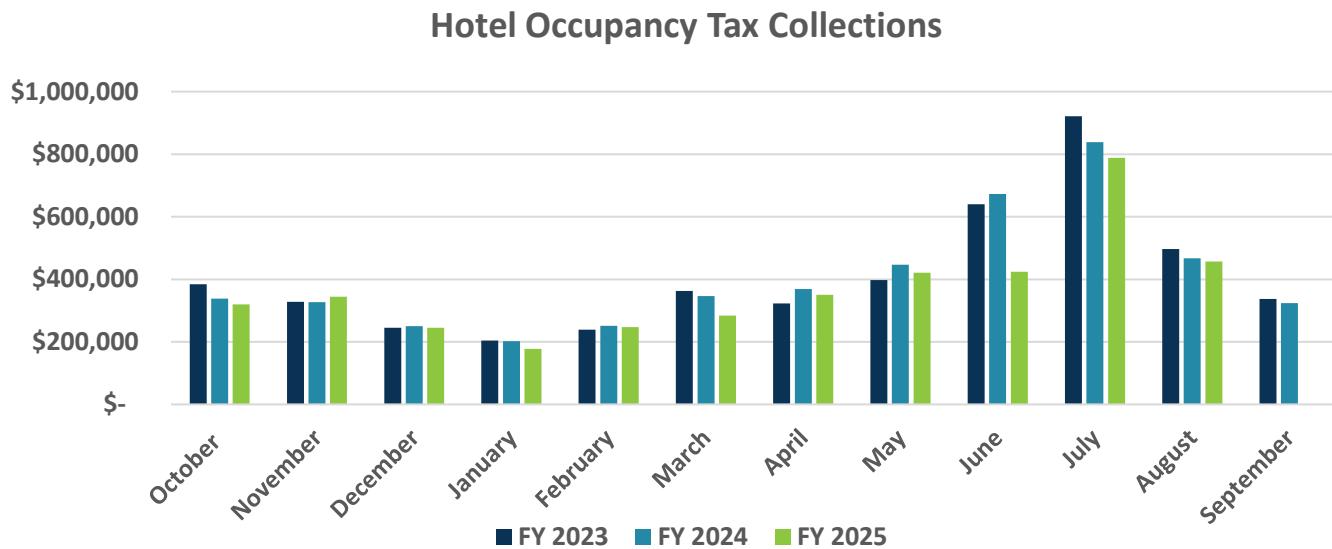
Compared to August of last year, total sales tax collections increased by 1.9%. When all adjustments are removed, the current period collections increased by 5.1% compared to August of last year. FY 2025 YTD total sales tax collections are up 1.6% compared to the same period in FY 2024.

Total Sales Tax Collections – General Fund and NBEDC



91.6% Fiscal year complete
87.4% Total payroll elapsed

Hotel Occupancy Tax Collection FY 2025 – August



Overall, August collections decreased by 2.2% compared to the same month last year. Fiscal year-to-date HOT collections have decreased by 10.0% compared to the same period in FY 2024.

Employee Vacancies

Vacancy Report as of 10/20/2025	
Division	Vacant FTE Count
ECONOMIC & COMMUNITY DEVELOPMENT	1.00
FINANCE	1.00
FIRE- OPERATIONS	5.00
HUMAN RESOURCES	1.00
INFORMATION TECHNOLOGY	1.00
LIBRARY	1.00
PARKS AND RECREATION- FISCHER PARK	2.75
PARKS AND RECREATION- LANDA REC	0.75
PARKS AND RECREATION- ATHLETICS	4.50
PARKS AND RECREATION- RANGERS	1.00
PARKS AND RECREATION- DAS REC	12.00
NEIGHBORHOOD & COMMUNITY PLANNING- NEIGHBORHOOD SERVICES	1.00
POLICE- ADMIN	5.00
POLICE- SUPPORT SERVICES	4.50
POLICE- PATROL	13.00
POLICE- CID	1.00
PUBLIC WORKS-STREETS	2.00
TRANSPORTATION AND CONSTRUCTION SERVICES- CAPITAL PROGRAMS	1.00
TRANSPORTATION AND CONSTRUCTION SERVICES- DEVELOPMENT SERVICVES	2.00
FLEET SERVICES	1.00
AIRPORT	2.00
SOLID WASTE- RESIDENTIAL	1.00
SOLID WASTE- SUPPORT SERVICES	2.00
SOLID WASTE- COMMERCIAL	1.00
Total City Vacancies (FTEs)	67.50