



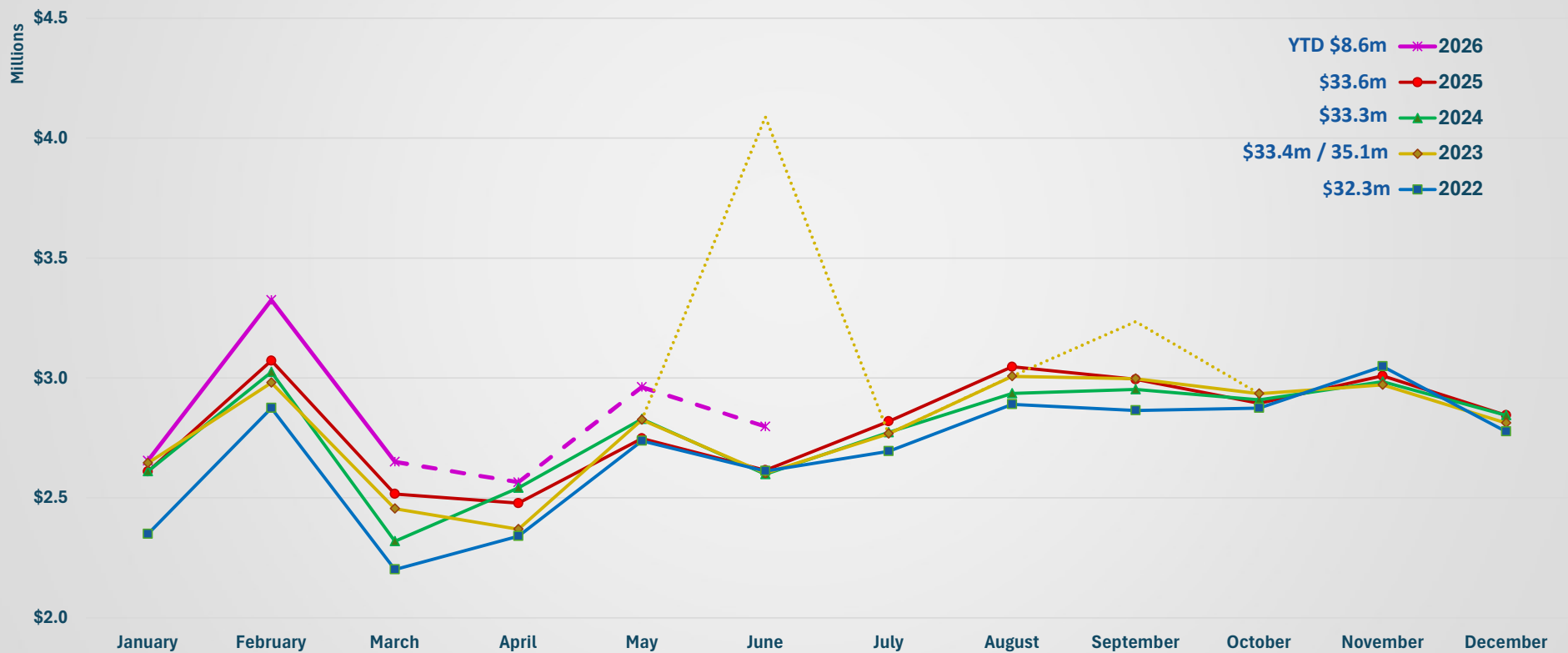
Finance Update

2026 1st Quarter Review

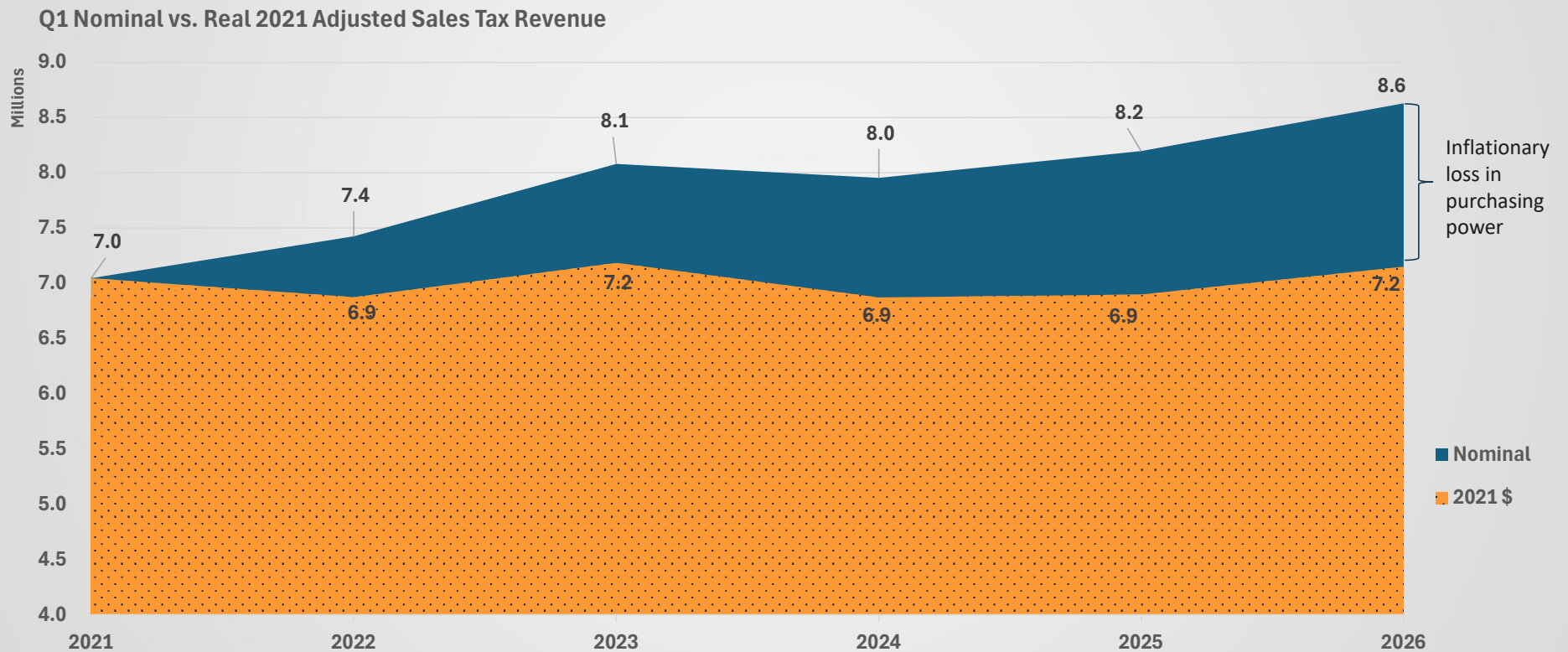


Retail Sales and Use Tax

- Graph shows collection of “Regular” .5% and “Optional” .5% sales tax (effective rate for City .85%)



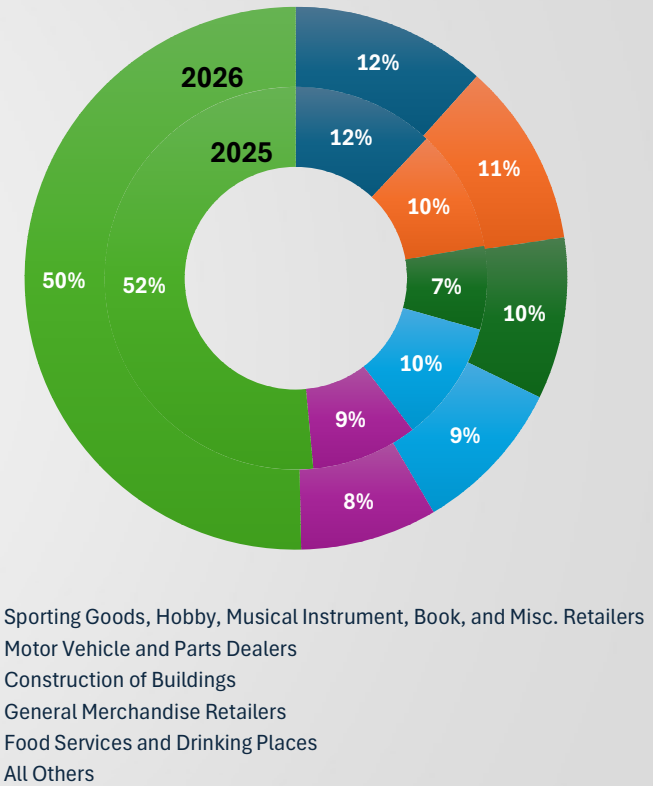
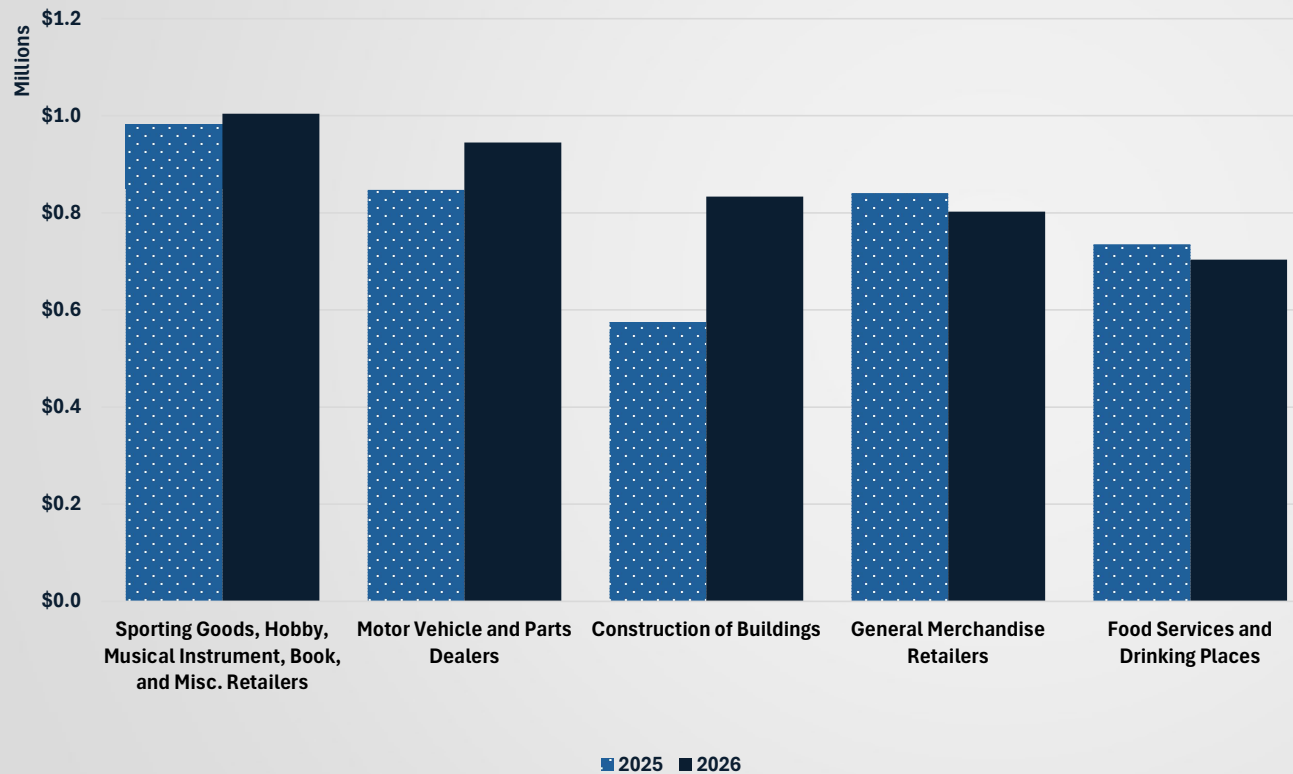
Sales Tax Nominal vs. Real Revenue



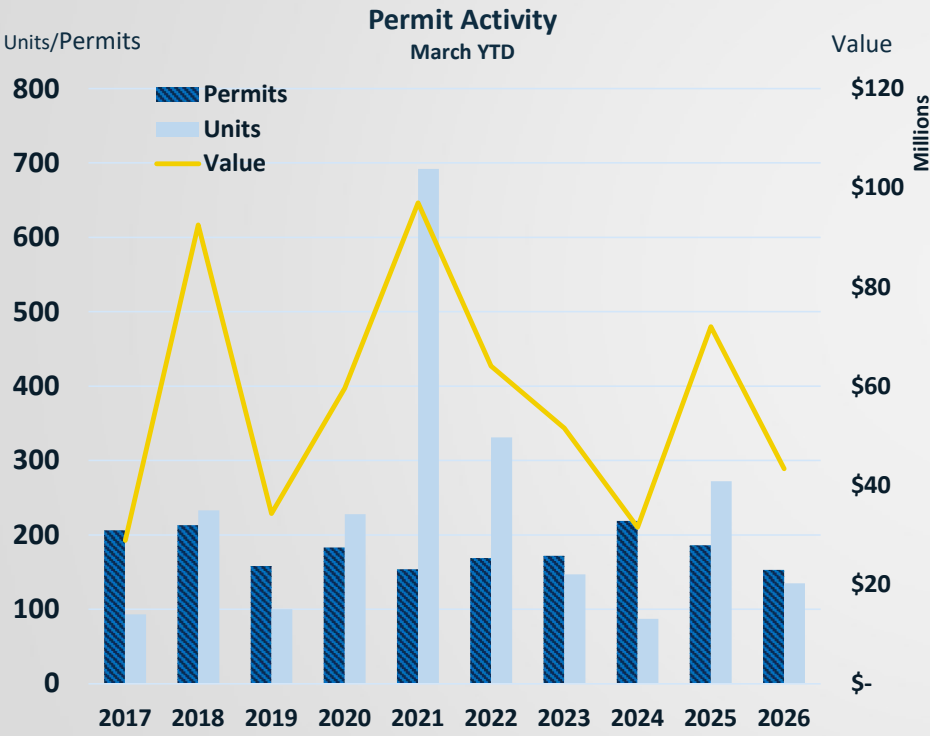
*2023 outliers removed for trending

Sales Tax by NAICS Subsector – Top 5

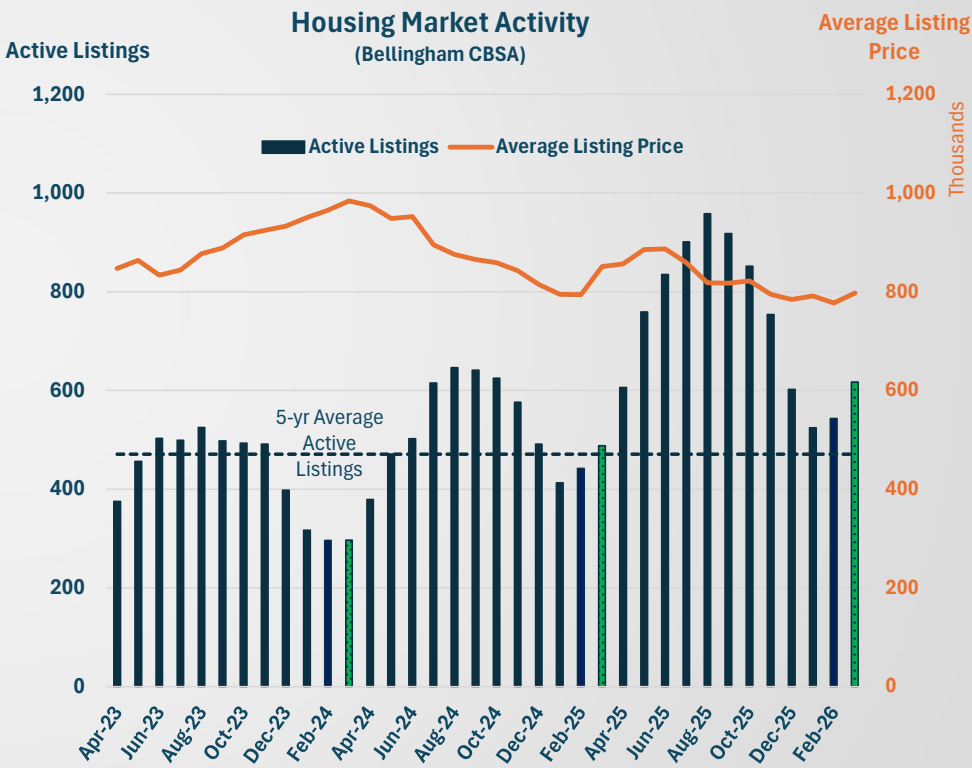
- YTD through March



Permit and Housing Market Activity



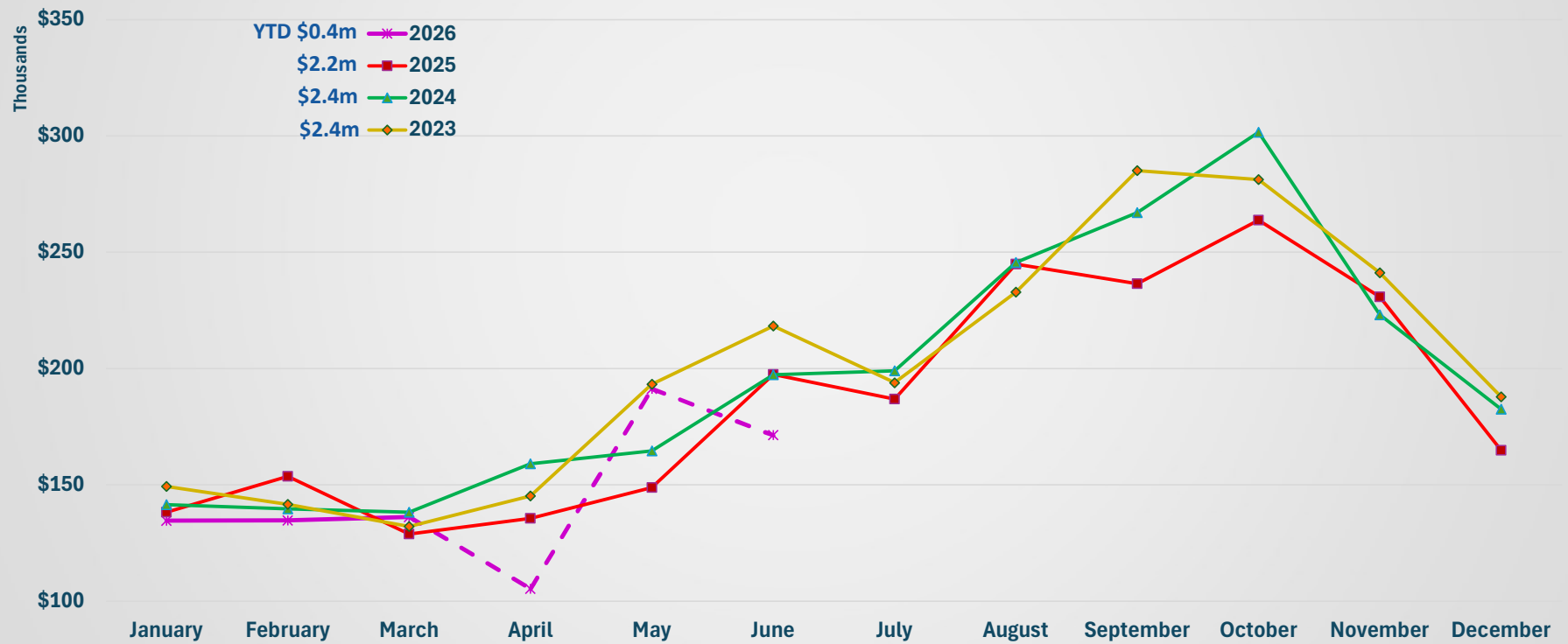
Source: COB Planning & Community Development



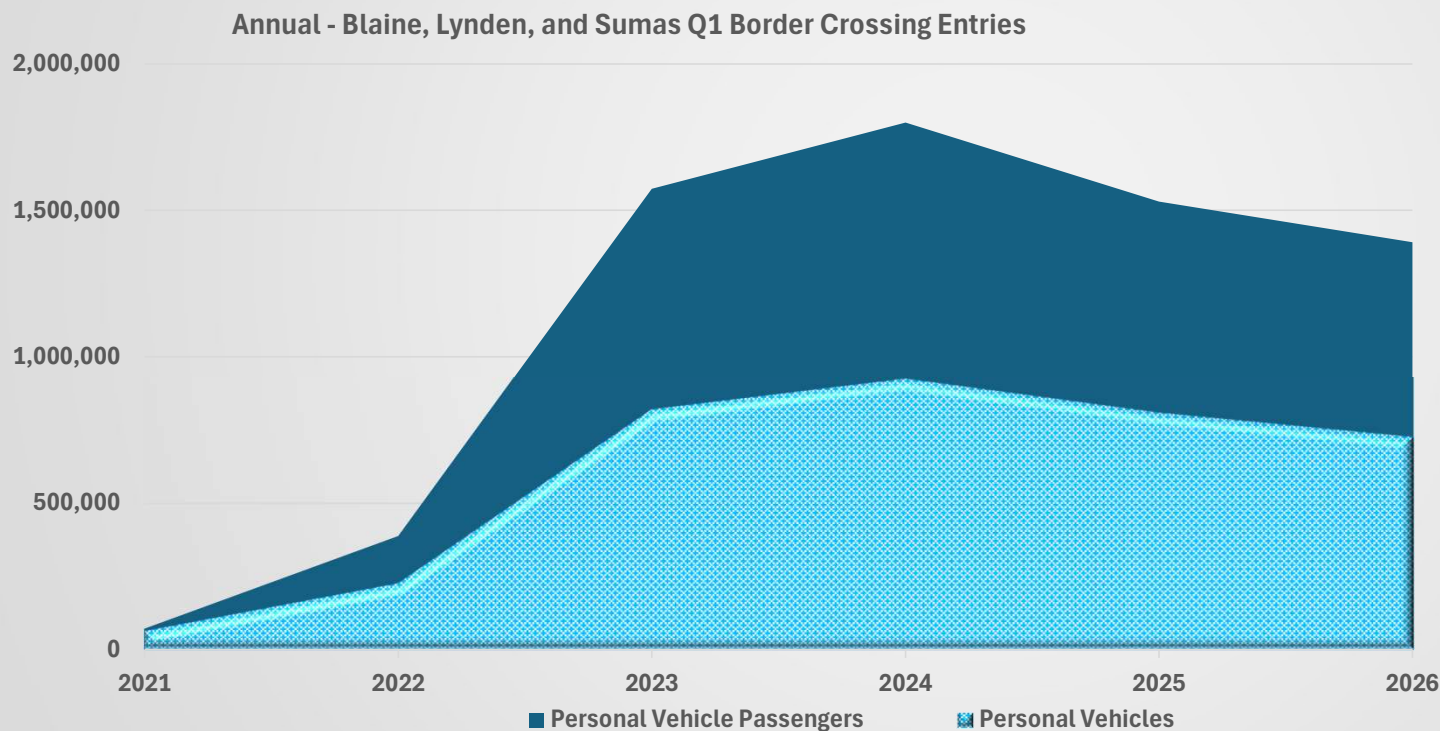
Source: Realtor.com/FRED

Lodging Tax (Hotel/Motel Tax)

- Restricted revenue for tourism activities



Economic Indicator – Q1 Border Crossings

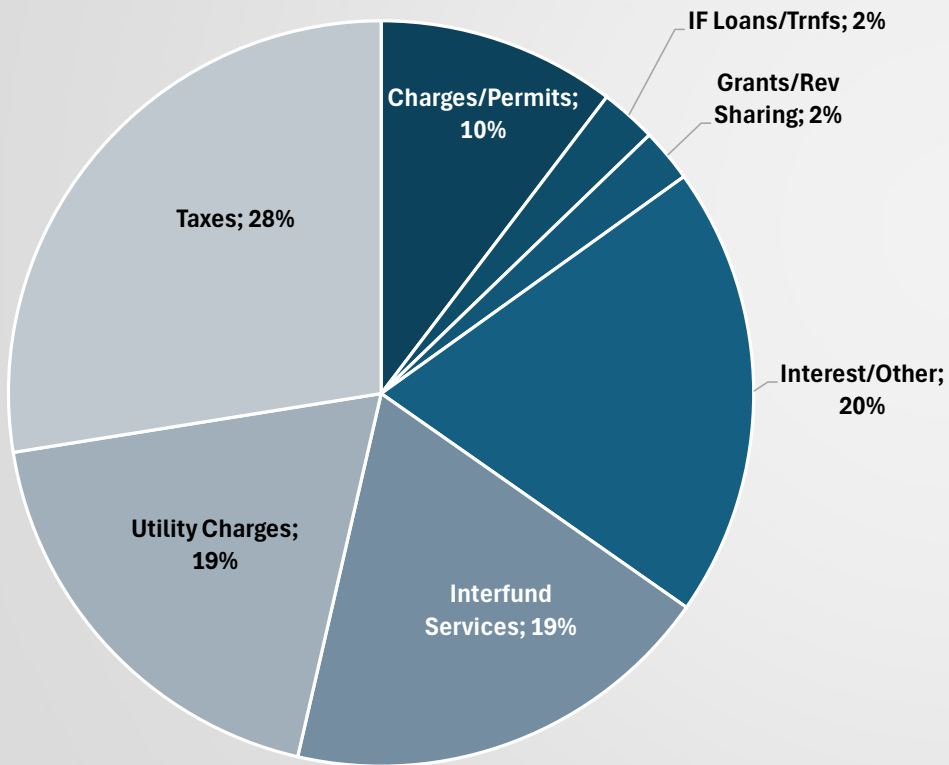


Source: U.S. DOT, Bureau of Transportation Statistics

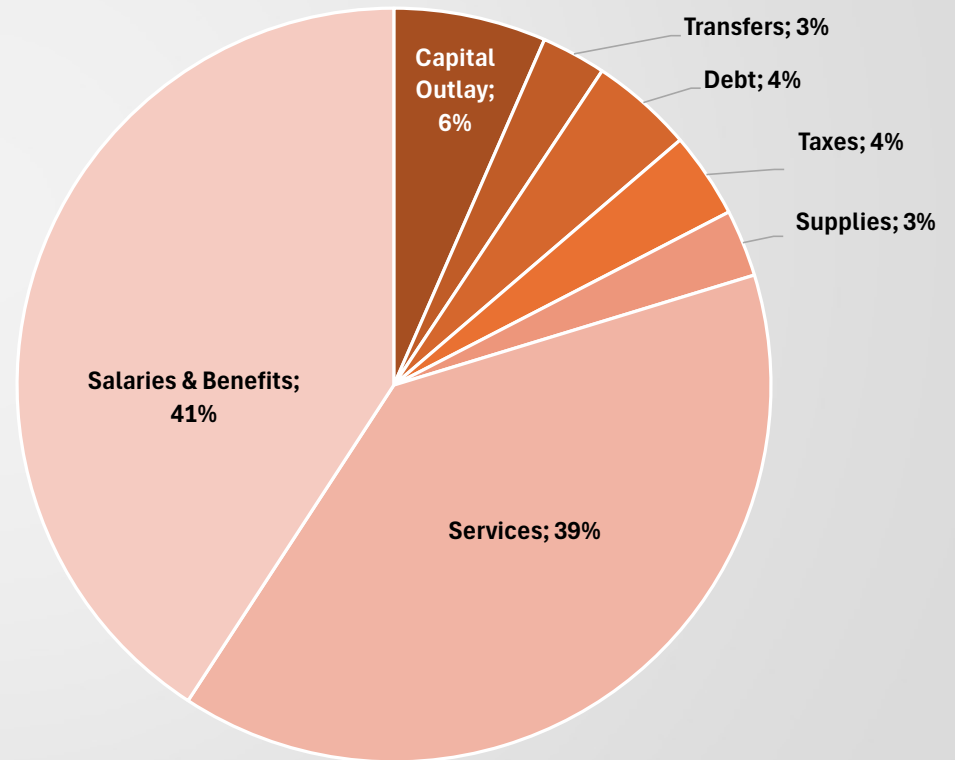


Citywide Revenues and Expenses

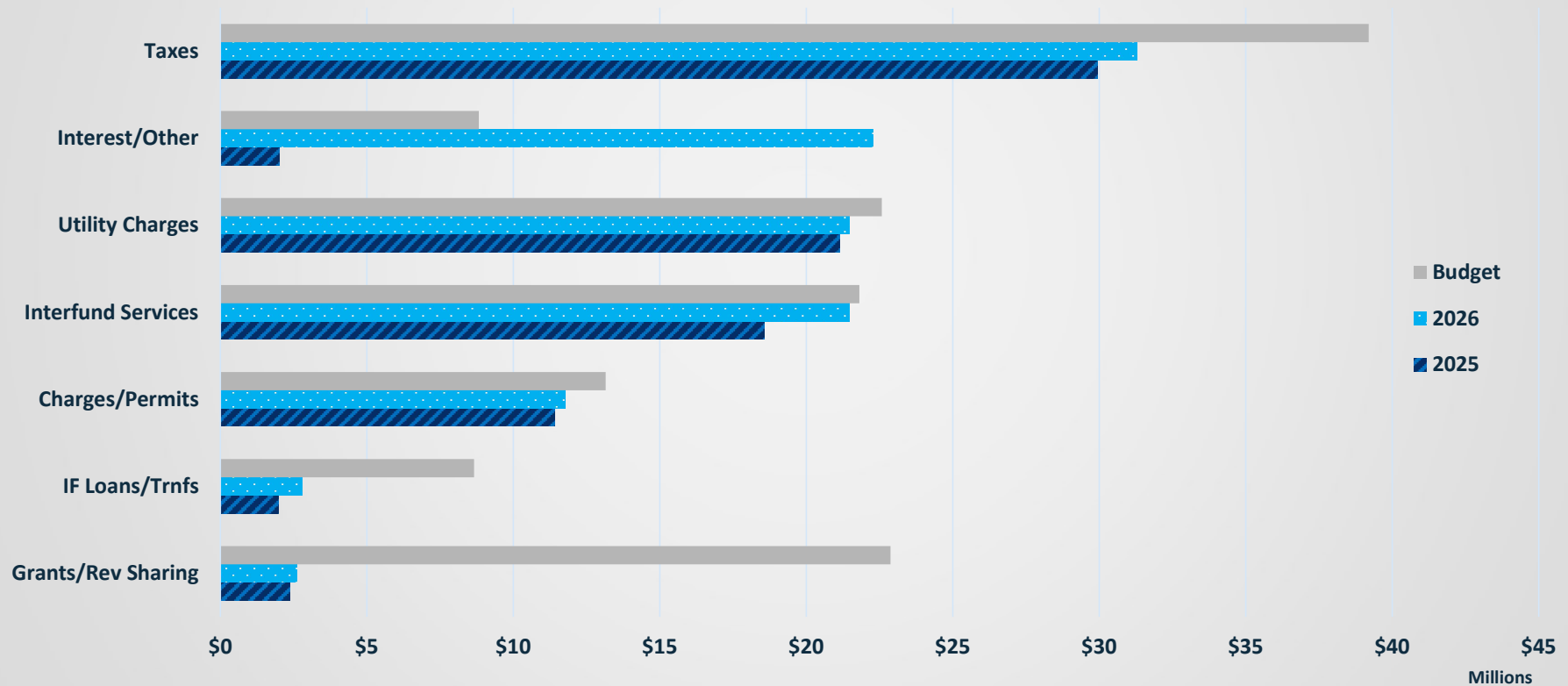
2026 Citywide Revenue, \$113.7m



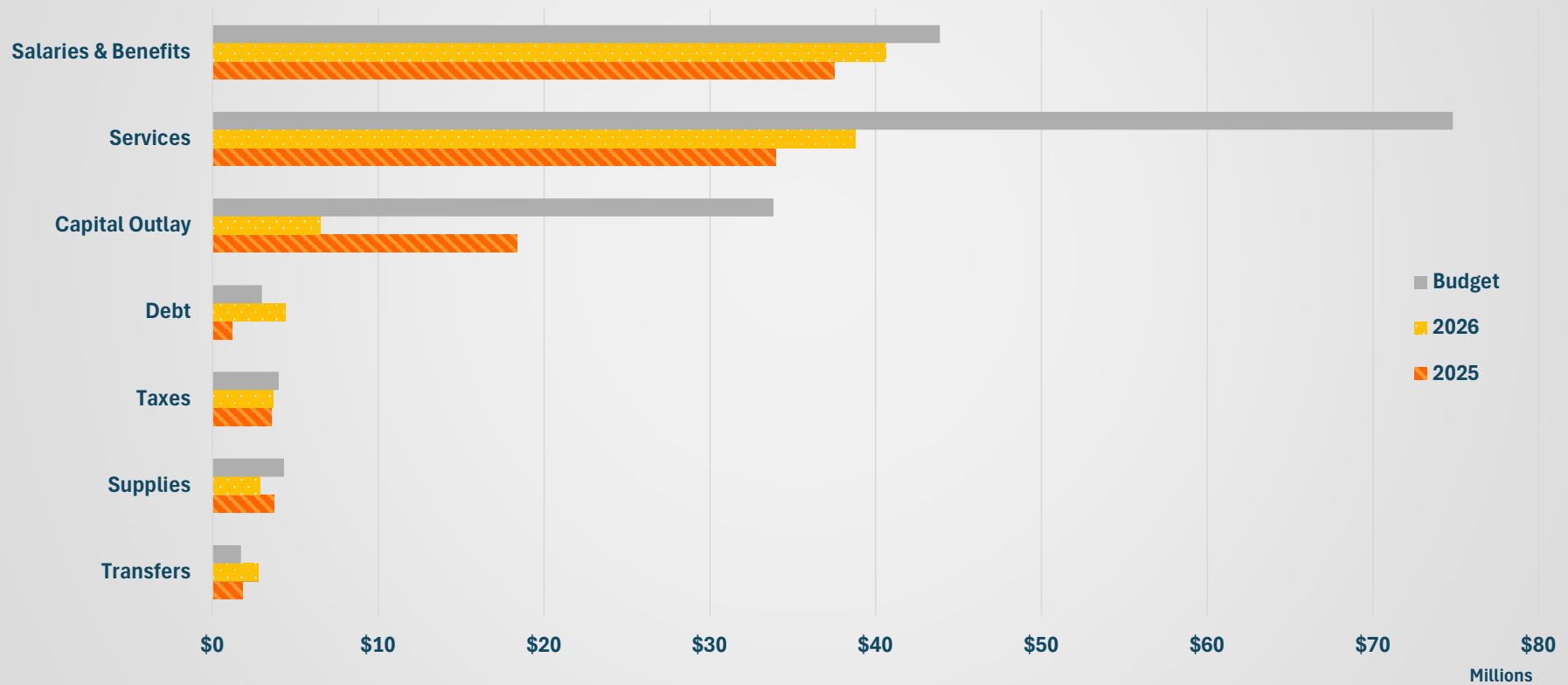
2026 Citywide Expenditures, \$99.6m



Citywide Revenue - \$113.7m

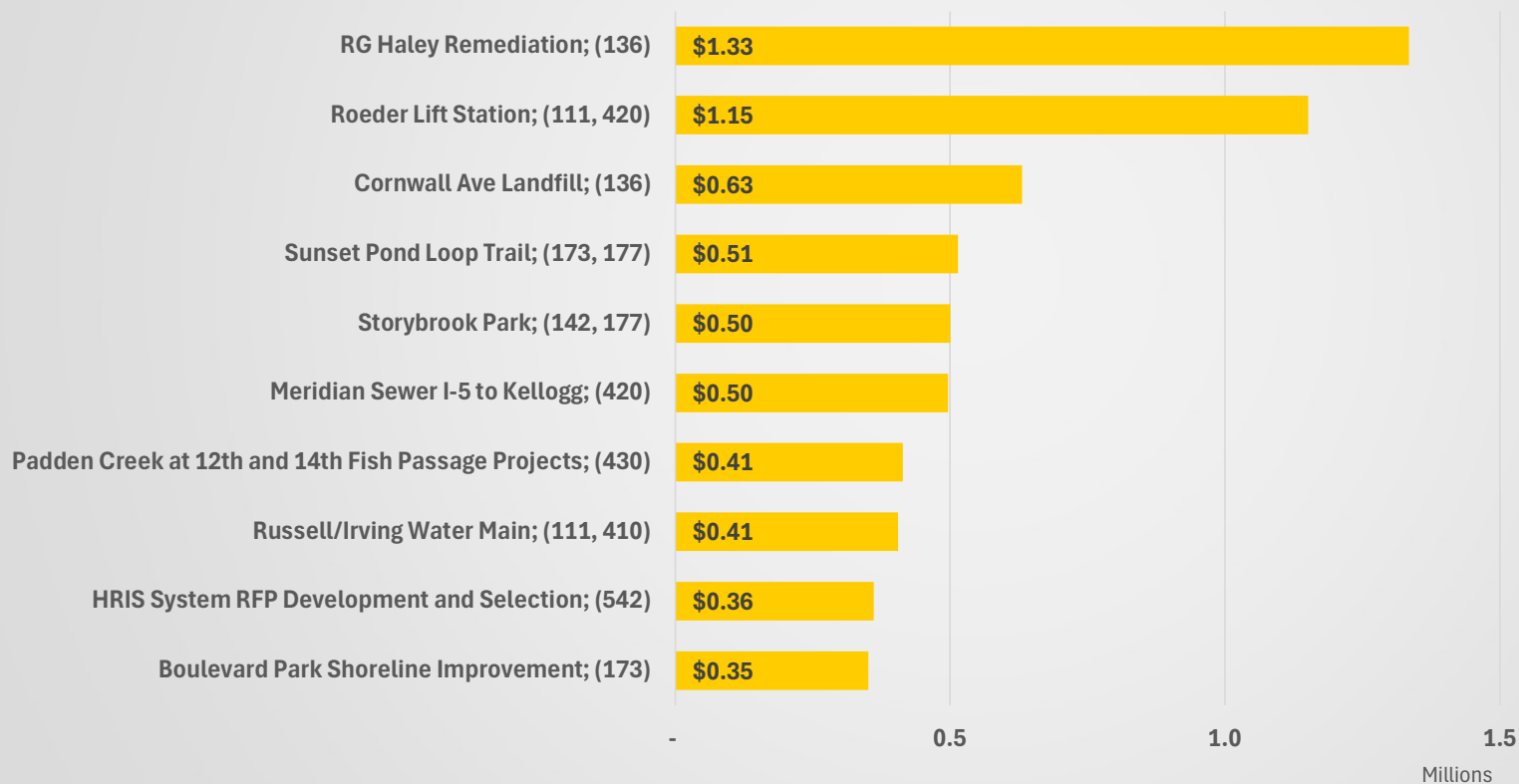


Citywide Expenses - \$99.6m

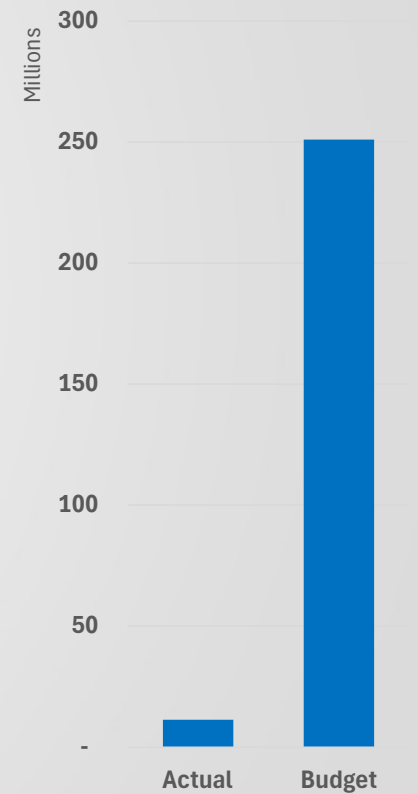


Capital Projects – 2026 Q1 Actual Expenditures

Top 10 Project Actuals

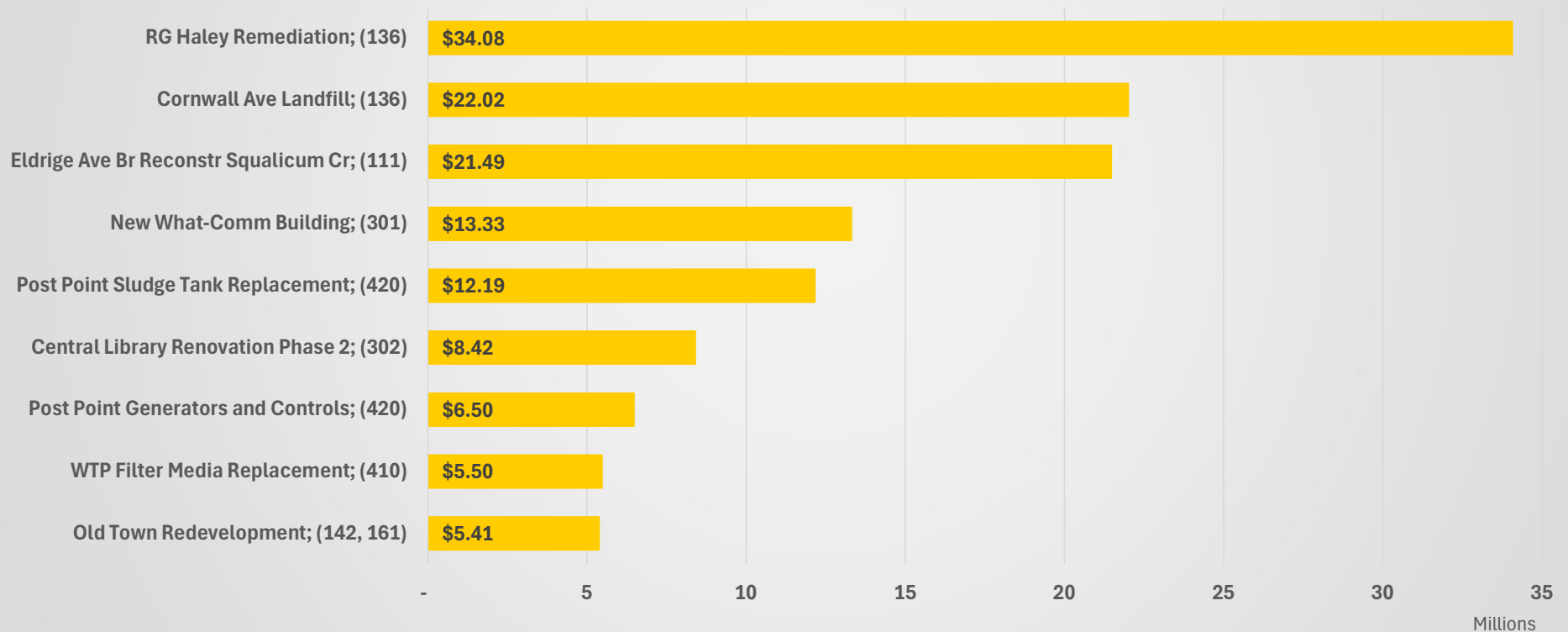


All Projects



Capital Projects – 2026 Budgeted Expenditures

Top 10 Project Budgets

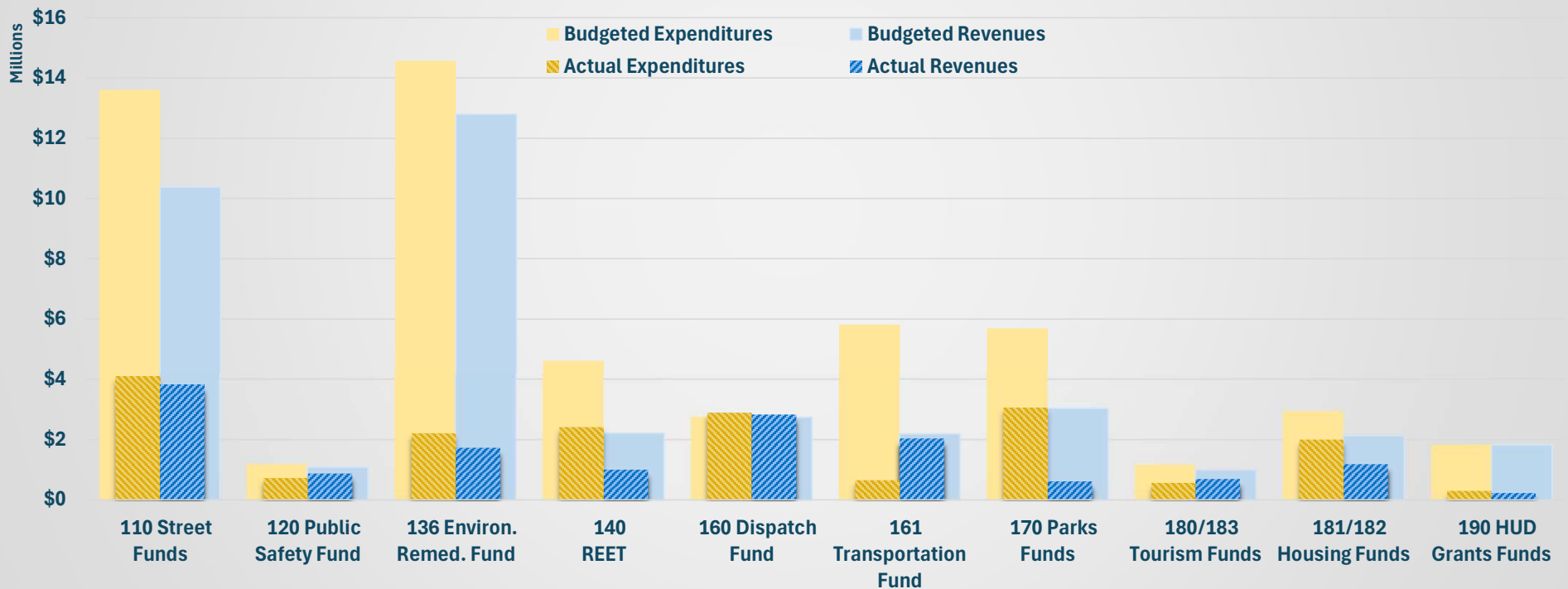


Special Revenue Funds

- Revenues restricted or committed for specific purposes

Revenue = \$16.4m

Expenses = \$20.5m

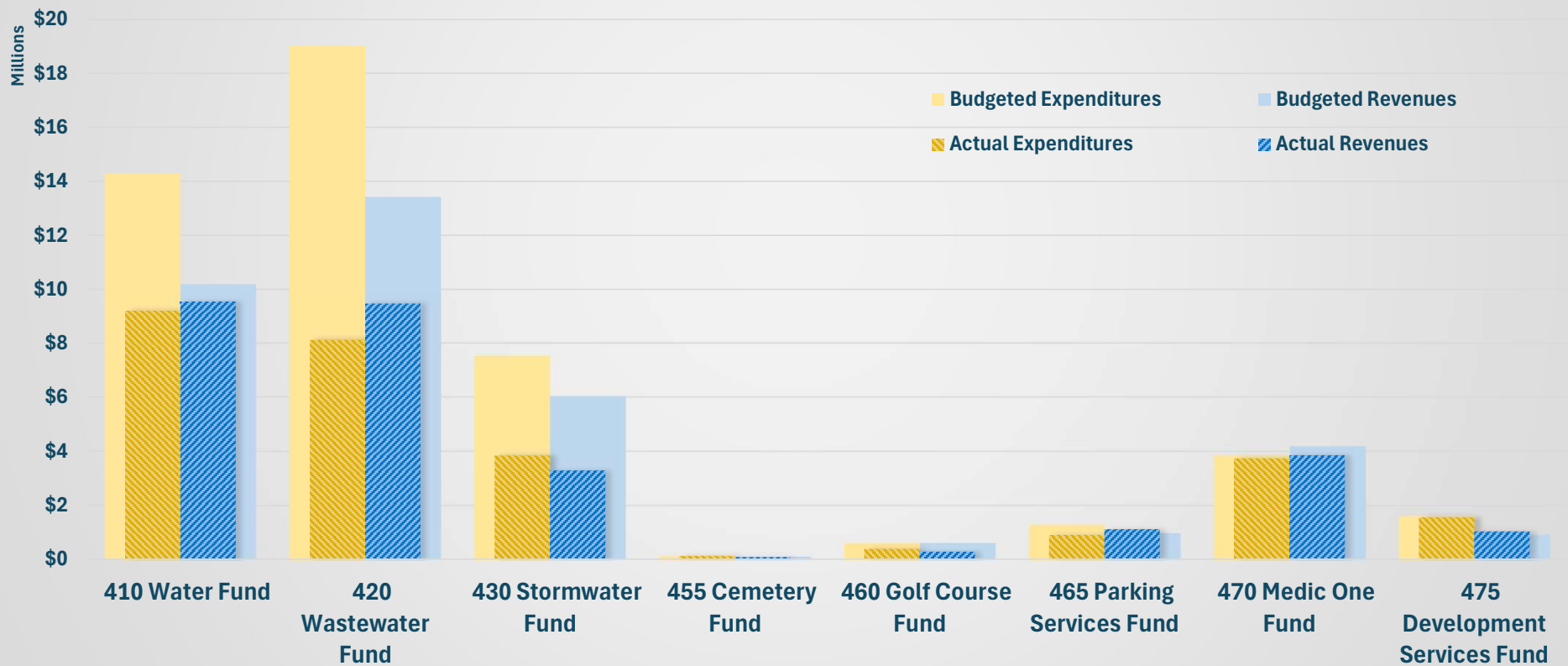


Enterprise Funds

- Business-type activities that are self sustainable with user fees

Revenue = \$28.6m

Expenses = \$27.8m

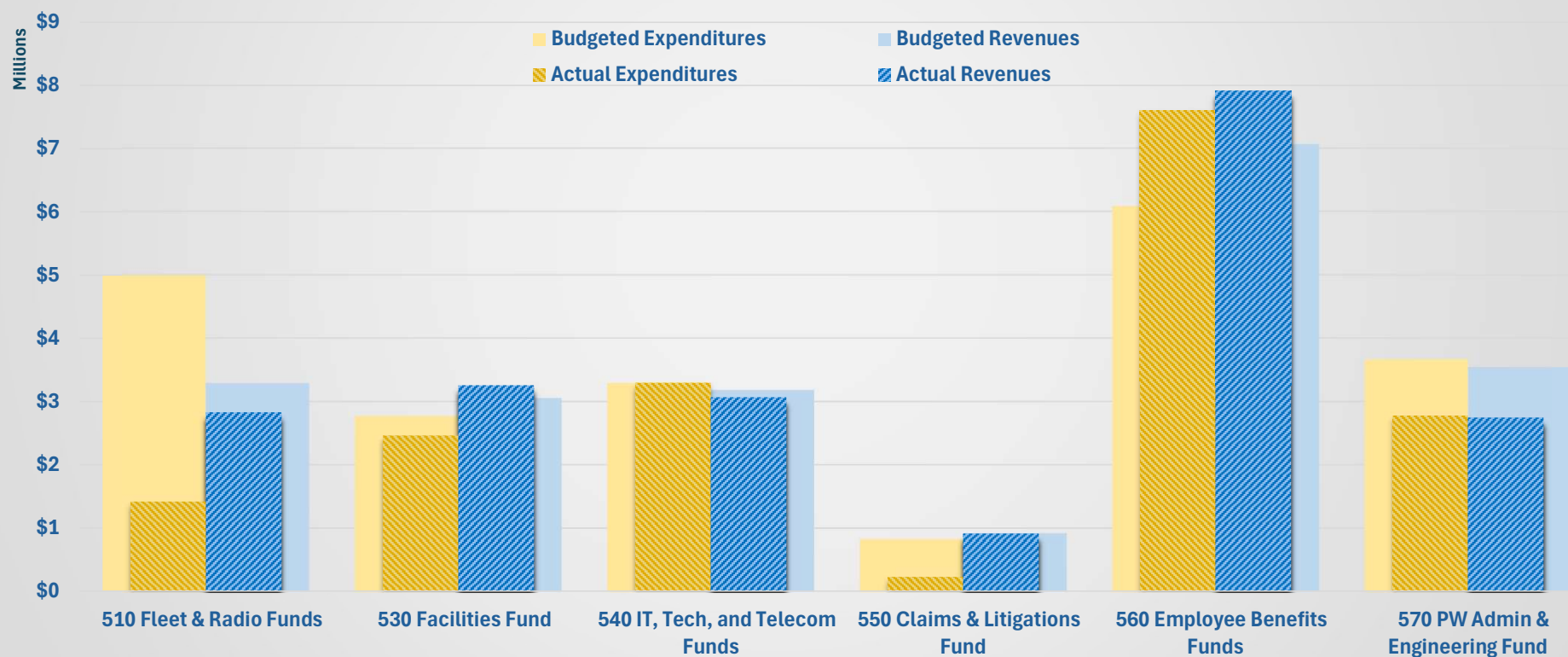


Internal Service Funds

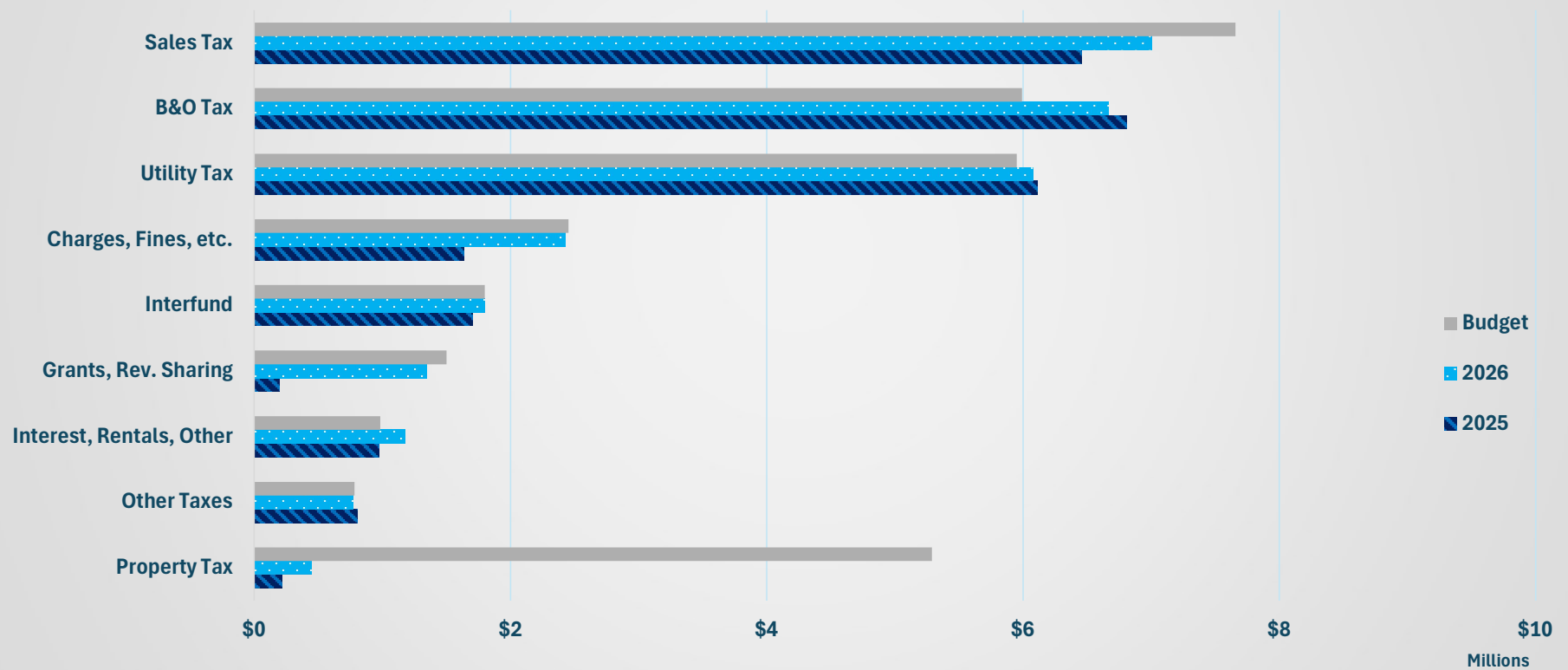
- Business-type activities that provide goods and services to City departments

Revenue = \$20.7m

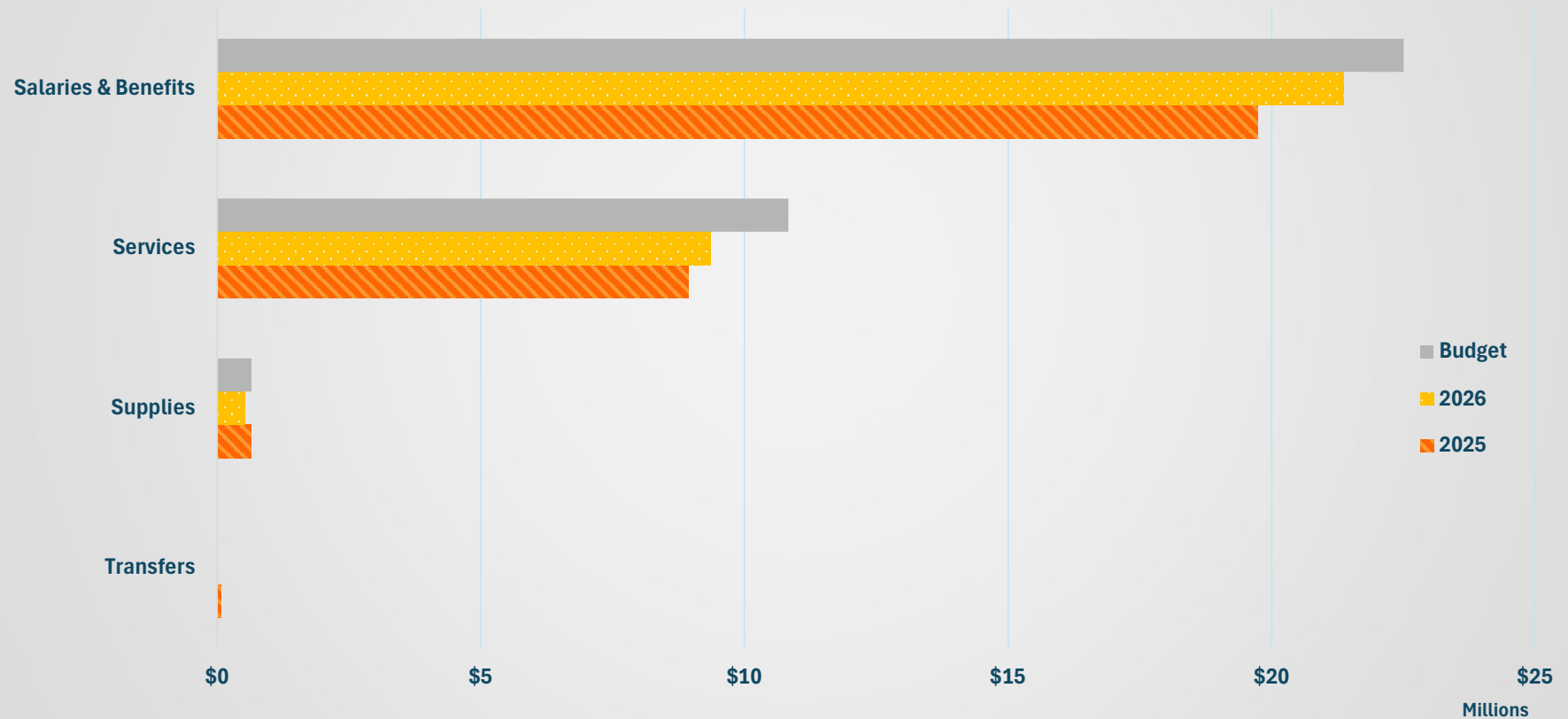
Expenses = \$17.8m



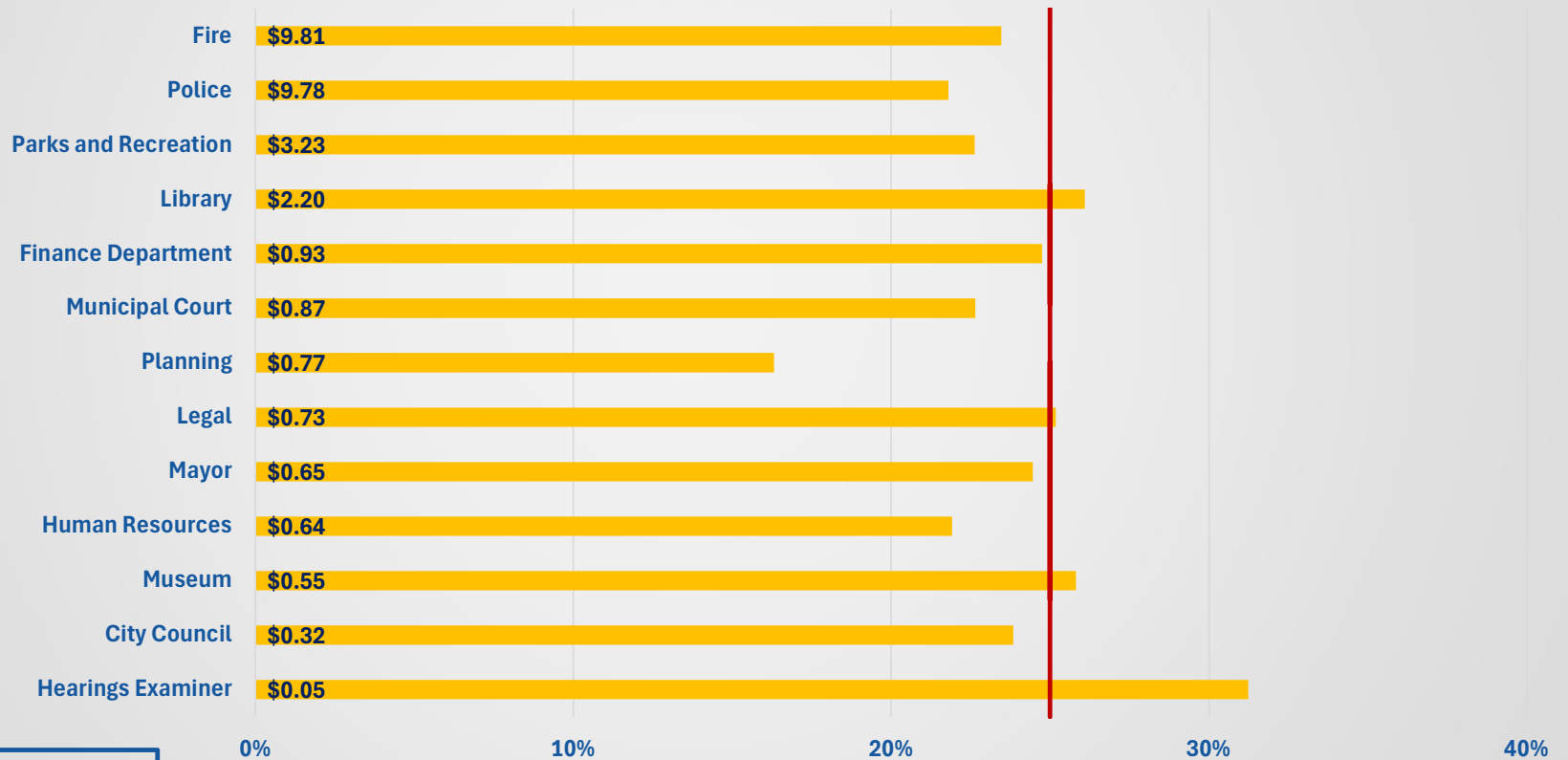
General Fund Revenues - \$27.7m



General Fund Expenditures - \$31.3m



General Fund - % of Budget Spent by Department



Bar Labels Show Actual Spending in Millions

Questions?

Presentation and additional reports available at:
www.cob.org/reports

