



TO: FRUITA CITY COUNCIL AND MAYOR
FROM: CHRISTA YAMASHITA, FINANCE DIRECTOR
DATE: JANUARY 20, 2026
AGENDA TEXT: FINANCIAL REPORTS – A request to approve the November 2025 Financial Reports.

BACKGROUND

| Summary of Sales and Use Tax Revenues - November 2025 | | | | | |
|---|--------|--------------------|--------|-----------------------|---------------------------------|
| Type | Month | Percent (%) Change | | Dollar (\$) Change | |
| | | Month | Y-T-D | From prior year - YTD | Between actual and budget - YTD |
| City Sales Tax (2%) | Nov-25 | 11.3% | 7.8% | \$ 265,559 | \$ 265,559 |
| Use tax on Motor Vehicles (2%) | Nov-25 | -16.2% | 5.4% | \$ 39,331 | \$ 79,427 |
| Use tax on Building Materials (2%) | Nov-25 | 92.8% | 147.7% | \$ 383,096 | \$ 407,290 |
| Lodging Tax (3%) | Nov-25 | 10.6% | -1.1% | \$ (2,155) | \$ 16,920 |
| County Sales Tax | Nov-25 | 5.0% | 4.1% | \$ 128,128 | \$ 159,662 |
| Public Safety Tax | Nov-25 | 5.0% | 4.4% | \$ 20,953 | \$ 7,723 |
| | | | | \$ 834,912 | \$ 936,581 |

Overall Performance Increase: Sales and use tax revenues were higher than at the same time one year ago and exceeded the budgeted year to date as well. Building materials remain strong, City Sales Tax and County Sales Tax are up slightly year-to-date.

Sales Tax Revenue Increase: City Sales Tax increased 11.3% from the same month last year and is up year to date by 7.8% or \$266,000. County Sales Tax increased 5.0% from the same month last year and is 4.1% or \$128,000 greater than the prior year.

Use Tax on Building Materials Increase: Use tax on building materials is higher once again \$383,000 or 147.7% compared to one year ago and exceeding the budgeted amount year to date.

Lodging Tax Increase: Lodging tax revenues increased 10.6% from the same month last year and are 1.1% or \$2,100 lower year to date.

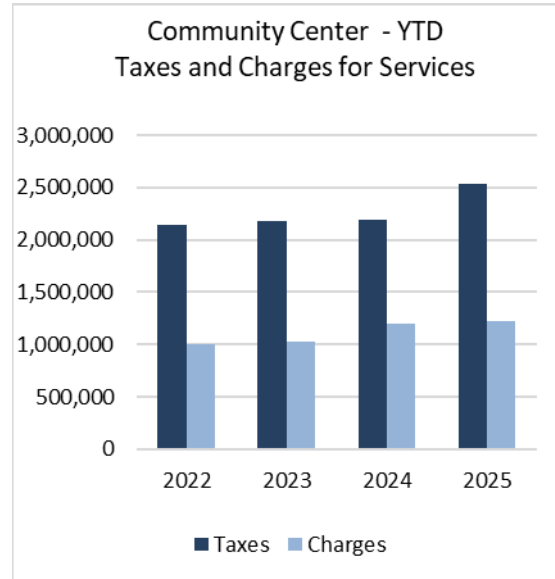
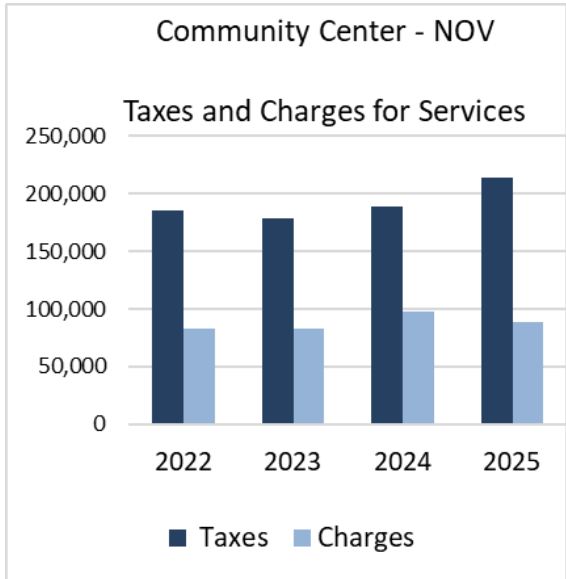
City Sales Tax by NAICS category:

The following table shows a monthly comparison between November 2024 and 2025 city sales tax collections by NAICS category. Overall revenues are 11% higher or \$47,200 from the prior year. The only decline in percentage was Retail Trade 1% down or \$1,200. Oil and Gas saw the largest percentage increase at 102% from the same period last year and Other Miscellaneous saw the largest dollar increase at \$18,300 from the same period last year.

| Sales Tax Revenues by Category (3%) | | | | | |
|---|----------------|----------------|----------------|-------------------|--------------------|
| Novemver 2025 | | | | | |
| Description | 2023 | 2024 | 2025 | 1 yr % Chg | 1 yr \$ Chg |
| Retail Trade | 247,284 | 238,207 | 236,979 | -1% | (1,228) |
| Food | 56,927 | 67,768 | 69,397 | 2% | 1,629 |
| Other Miscellaneous | 14,692 | 18,632 | 36,893 | 98% | 18,261 |
| Utilities | 26,215 | 26,051 | 32,753 | 26% | 6,702 |
| Manufacturing | 11,953 | 13,185 | 21,044 | 60% | 7,859 |
| Rental and Leasing | 6,654 | 6,773 | 9,819 | 45% | 3,046 |
| Other Services | 7,179 | 7,196 | 8,988 | 25% | 1,792 |
| Lodging | 9,457 | 9,221 | 11,248 | 22% | 2,027 |
| Wholesale Trade | 17,898 | 16,826 | 18,523 | 10% | 1,697 |
| Communications | 16,221 | 17,267 | 20,307 | 18% | 3,040 |
| Oil and Gas | 4,710 | 2,355 | 4,746 | 102% | 2,391 |
| Total | 419,190 | 423,481 | 470,697 | 11% | 47,216 |
| | | | | | |
| Remote retailers* | 59,732 | 63,466 | 79,372 | 25% | 15,906 |
| * Included in Total Sales Tax Revenue. | | | | | |

Community Center Fund Charges for Services and Tax Revenues – November 2025

November charges for services (pass fees and recreation programs) were down 10% or \$9,600 compared to one year ago. Sales and Use tax revenue was up 14% or \$25,700 compared to November 2024.



Actual vs Budget Report – November 2025. The attached Actual vs Budget report presents information on budgeted vs actual revenues and expenses for all departments and funds through November 2025. Also attached is an actual vs budget listing of General Fund revenues by account through November 2025. The following is a summary of the report by fund.

| Revenues and Expenses as Percentage of Budget - November 2025 (92%) | | |
|--|----------------------------------|----------------------------------|
| FUND | Revenues as a % of Budget | Expenses as a % of Budget |
| General Fund | 105% | 79% |
| Conservation Trust Fund | 74% | 0% |
| Economic Development Fund | 64% | 6% |
| Marketing | 98% | 91% |
| Public Places Fund | 105% | 55% |
| Community Center | 101% | 84% |
| Fruita Housing Authority | 28% | 119% |
| Capital Projects | 55% | 49% |
| Debt Service | 76% | 100% |
| Devils Canyon Center | 0% | 0% |
| Irrigation Water | 100% | 80% |
| Sewer | 88% | 54% |
| Trash | 97% | 85% |
| Fleet Maintenance Fund | 99% | 72% |
| Total | 84% | 68% |

FISCAL IMPACT

None.

APPLICABILITY TO CITY GOALS AND OBJECTIVES

These reports provide financial information to the Council to monitor the City's financial position and may be used as a tool to hold staff accountable for accomplishing goals and objectives set forth in the Budget.

OPTIONS AVAILABLE TO THE COUNCIL

Approve the Monthly Financial Reports

Approve the Monthly Financial Reports with clarification on specific items

RECOMMENDATION

It is the recommendation of staff that the Council by motion:

ACCEPT THE NOVEMBER 2025 FINANCIAL REPORTS AS PRESENTED